

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    |                                               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089               |
|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2011</b>                                   |
|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2011 or fiscal plan year beginning <u>04/01/2011</u> and ending <u>03/31/2012</u> |                                                                                                                                                                                                                                           |
| <b>A</b> This return/report is for:                                                                      | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| <b>C</b> If the plan is a collectively-bargained plan, check here. . . . .                               | <input type="checkbox"/>                                                                                                                                                                                                                  |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                              |                                                                                                                                                                                                   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                               | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                    |
| <b>1a</b> Name of plan<br><u>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</u>                                                                                                                                        | <b>1b</b> Three-digit plan number (PN) ► <u>002</u><br><b>1c</b> Effective date of plan <u>03/31/1974</u>                                                                                         |
| <b>2a</b> Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)<br><br><u>HEIDTMAN STEEL PRODUCTS, INC</u><br><br><u>2401 FRONT STREET</u><br><u>TOLEDO, OH 43605-1145</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>34-0930923</u><br><b>2c</b> Sponsor's telephone number<br><u>419-691-4646</u><br><b>2d</b> Business code (see instructions)<br><u>332810</u> |

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

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

|                  |                                                          |                   |                                                              |
|------------------|----------------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | <u>Filed with authorized/valid electronic signature.</u> | <u>01/11/2013</u> | <u>MARK E. RIDENOUR</u>                                      |
|                  | Signature of plan administrator                          | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                                          |                   |                                                              |
|                  | Signature of employer/plan sponsor                       | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                                          |                   |                                                              |
|                  | Signature of DFE                                         | Date              | Enter name of individual signing as DFE                      |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)  
v.012611

|                                                                                                                                                                           |                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>HEIDTMAN STEEL PRODUCTS, INC<br><br>2401 FRONT STREET<br>TOLEDO, OH 43605-1145 | <b>3b</b> Administrator's EIN<br>34-0930923<br><br><b>3c</b> Administrator's telephone number<br>419-691-4646 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                       |                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <b>4</b> 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:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|

|                                                                         |          |      |
|-------------------------------------------------------------------------|----------|------|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 1234 |
|-------------------------------------------------------------------------|----------|------|

|                                                                                                                                                        |           |      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |      |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 801  |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 0    |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 550  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 1351 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 1    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 1352 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> | 1304 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 59   |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|

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

2C 3D 3H

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

4B

|                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input checked="" type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

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

**b General Schedules**

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                           |                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><hr/> <b>2011</b><br><br><hr/> <b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning **04/01/2011** and ending **03/31/2012**

|                                                                                                      |                                                                    |            |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                 | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
|                                                                                                      |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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  
**COLUMBUS LIFE INSURANCE CO.**

| (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     |
| 31-1191427 | 99937         | CM2031608U                            | 2                                                                           | 04/01/2011              | 03/31/2012 |

**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.

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</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>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |  |
|--------------------------------------------------------------------------------------------------------|----------|--|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> |  |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶ [AS PUBLISHED BY CARRIER](#)

|                                                                                                                                                                                                                |           |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> |  |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |  |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |  |

**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 ▶

|                                                                                             |              |  |
|---------------------------------------------------------------------------------------------|--------------|--|
| <b>b</b> Balance at the end of the previous year .....                                      | <b>7b</b>    |  |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                       | <b>7c(1)</b> |  |
| (2) Dividends and credits .....                                                             | <b>7c(2)</b> |  |
| (3) Interest credited during the year .....                                                 | <b>7c(3)</b> |  |
| (4) Transferred from separate account .....                                                 | <b>7c(4)</b> |  |
| (5) Other (specify below) .....                                                             | <b>7c(5)</b> |  |
| ▶                                                                                           |              |  |
| (6) Total additions .....                                                                   | <b>7c(6)</b> |  |
| <b>d</b> Total of balance and additions (add <b>b</b> and <b>c(6)</b> ) .....               | <b>7d</b>    |  |
| <b>e</b> Deductions:                                                                        |              |  |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....             | <b>7e(1)</b> |  |
| (2) Administration charge made by carrier .....                                             | <b>7e(2)</b> |  |
| (3) Transferred to separate account .....                                                   | <b>7e(3)</b> |  |
| (4) Other (specify below) .....                                                             | <b>7e(4)</b> |  |
| ▶                                                                                           |              |  |
| (5) Total deductions .....                                                                  | <b>7e(5)</b> |  |
| <b>f</b> Balance at the end of the current year (subtract <b>e(5)</b> from <b>d</b> ) ..... | <b>7f</b>    |  |

**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 organizations(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:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions.....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs.....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes.....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges.....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves.....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                 |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b> |  |
| <b>b</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. .... | <b>10b</b> |  |

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. ▶

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><hr/> Department of Labor<br>Employee Benefits Security Administration<br><hr/> Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>2011</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                           | <b>This Form is Open to Public Inspection</b> |

For calendar plan year 2011 or fiscal plan year beginning **04/01/2011** and ending **03/31/2012**

|                                                                                                      |                                                                    |            |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                 | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
|                                                                                                      |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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

**JOHN HANCOCK FINANCIAL SERVICES, INC.**

| (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     |
| 04-1414660 | 65099         | 66773104                              | 1                                                                           | 04/01/2011              | 03/31/2012 |

**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.

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</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 |                       |
|                                               |                                 |             |                       |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |  |
|--------------------------------------------------------------------------------------------------------|----------|--|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> |  |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶ [AS PUBLISHED BY CARRIER](#)

|                                                                                                                                                                                                                |           |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> | 2990 |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |      |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |      |

**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 ▶

|                                                                                             |              |  |
|---------------------------------------------------------------------------------------------|--------------|--|
| <b>b</b> Balance at the end of the previous year .....                                      | <b>7b</b>    |  |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                       | <b>7c(1)</b> |  |
| (2) Dividends and credits .....                                                             | <b>7c(2)</b> |  |
| (3) Interest credited during the year .....                                                 | <b>7c(3)</b> |  |
| (4) Transferred from separate account .....                                                 | <b>7c(4)</b> |  |
| (5) Other (specify below) .....                                                             | <b>7c(5)</b> |  |
| ▶                                                                                           |              |  |
| (6) Total additions .....                                                                   | <b>7c(6)</b> |  |
| <b>d</b> Total of balance and additions (add <b>b</b> and <b>c(6)</b> ) .....               | <b>7d</b>    |  |
| <b>e</b> Deductions:                                                                        |              |  |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....             | <b>7e(1)</b> |  |
| (2) Administration charge made by carrier .....                                             | <b>7e(2)</b> |  |
| (3) Transferred to separate account .....                                                   | <b>7e(3)</b> |  |
| (4) Other (specify below) .....                                                             | <b>7e(4)</b> |  |
| ▶                                                                                           |              |  |
| (5) Total deductions .....                                                                  | <b>7e(5)</b> |  |
| <b>f</b> Balance at the end of the current year (subtract <b>e(5)</b> from <b>d</b> ) ..... | <b>7f</b>    |  |

**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 organizations(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:

|                                                                                                                                                                                                                                 |                 |                 |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|------|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                                                                                                     | <b>9a(1)</b>    |                 |      |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                                                                                                           | <b>9a(2)</b>    |                 |      |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                                                                                                        | <b>9a(3)</b>    |                 |      |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                                                                                               |                 | <b>9a(4)</b>    |      |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                                                                                                   | <b>9b(1)</b>    |                 |      |
| (2) Increase (decrease) in claim reserves.....                                                                                                                                                                                  | <b>9b(2)</b>    |                 |      |
| (3) Incurred claims (add (1) and (2)).....                                                                                                                                                                                      |                 | <b>9b(3)</b>    |      |
| (4) Claims charged.....                                                                                                                                                                                                         |                 | <b>9b(4)</b>    |      |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                                                                                                   |                 |                 |      |
| (A) Commissions.....                                                                                                                                                                                                            | <b>9c(1)(A)</b> |                 |      |
| (B) Administrative service or other fees.....                                                                                                                                                                                   | <b>9c(1)(B)</b> |                 |      |
| (C) Other specific acquisition costs.....                                                                                                                                                                                       | <b>9c(1)(C)</b> |                 |      |
| (D) Other expenses.....                                                                                                                                                                                                         | <b>9c(1)(D)</b> |                 |      |
| (E) Taxes.....                                                                                                                                                                                                                  | <b>9c(1)(E)</b> |                 |      |
| (F) Charges for risks or other contingencies.....                                                                                                                                                                               | <b>9c(1)(F)</b> |                 |      |
| (G) Other retention charges.....                                                                                                                                                                                                | <b>9c(1)(G)</b> |                 |      |
| (H) Total retention.....                                                                                                                                                                                                        |                 | <b>9c(1)(H)</b> |      |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....                                                                               |                 | <b>9c(2)</b>    |      |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                                                                                              |                 | <b>9d(1)</b>    |      |
| (2) Claim reserves.....                                                                                                                                                                                                         |                 | <b>9d(2)</b>    |      |
| (3) Other reserves.....                                                                                                                                                                                                         |                 | <b>9d(3)</b>    |      |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                                                                                               |                 | <b>9e</b>       |      |
| <b>10</b> Nonexperience-rated contracts:                                                                                                                                                                                        |                 |                 |      |
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b>      |                 | 2990 |
| <b>b</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. .... | <b>10b</b>      |                 |      |
| 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. ▶

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                           |                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><hr/> <b>2011</b><br><br><hr/> <b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning **04/01/2011** and ending **03/31/2012**

|                                                                                                      |                                                                    |            |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                 | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
|                                                                                                      |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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  
**MASS MUTUAL LIFE INSURANCE CO.**

| (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     |
| 04-1590850 | 65935         | 6073535                               | 1                                                                           | 04/01/2011              | 03/31/2012 |

**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.

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</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>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |  |
|--------------------------------------------------------------------------------------------------------|----------|--|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> |  |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶ [AS PUBLISHED BY CARRIER](#)

|                                                                                                                                                                                                                |           |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> | 9804 |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |      |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |      |

**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 ▶

|                                                                                             |              |  |
|---------------------------------------------------------------------------------------------|--------------|--|
| <b>b</b> Balance at the end of the previous year .....                                      | <b>7b</b>    |  |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                       | <b>7c(1)</b> |  |
| (2) Dividends and credits .....                                                             | <b>7c(2)</b> |  |
| (3) Interest credited during the year .....                                                 | <b>7c(3)</b> |  |
| (4) Transferred from separate account .....                                                 | <b>7c(4)</b> |  |
| (5) Other (specify below) .....                                                             | <b>7c(5)</b> |  |
| ▶                                                                                           |              |  |
| (6) Total additions .....                                                                   | <b>7c(6)</b> |  |
| <b>d</b> Total of balance and additions (add <b>b</b> and <b>c(6)</b> ) .....               | <b>7d</b>    |  |
| <b>e</b> Deductions:                                                                        |              |  |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....             | <b>7e(1)</b> |  |
| (2) Administration charge made by carrier .....                                             | <b>7e(2)</b> |  |
| (3) Transferred to separate account .....                                                   | <b>7e(3)</b> |  |
| (4) Other (specify below) .....                                                             | <b>7e(4)</b> |  |
| ▶                                                                                           |              |  |
| (5) Total deductions .....                                                                  | <b>7e(5)</b> |  |
| <b>f</b> Balance at the end of the current year (subtract <b>e(5)</b> from <b>d</b> ) ..... | <b>7f</b>    |  |

**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 organizations(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:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions.....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs.....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes.....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges.....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves.....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                 |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------|
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b> | 9804 |
| <b>b</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. .... | <b>10b</b> |      |

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. ▶

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                  |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br><hr/> Department of Labor<br>Employee Benefits Security Administration<br><hr/> Pension Benefit Guaranty Corporation | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br><b>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                  | <b>2011</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                  | <b>This Form is Open to Public Inspection</b> |

For calendar plan year 2011 or fiscal plan year beginning **04/01/2011** and ending **03/31/2012**

|                                                                                                      |                                                                    |            |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                 | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
|                                                                                                      |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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  
**NORTHWESTERN MUTUAL LIFE**

| (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     |
| 39-0509570 | 67091         | 11781484                              | 1                                                                           | 04/01/2011              | 03/31/2012 |

**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.

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</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 |                       |
|                                               |                                 |             |                       |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

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

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| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|          |                                                                                                                                                                                                                                           |              |      |
|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------|
| <b>4</b> | Current value of plan's interest under this contract in the general account at year end .....                                                                                                                                             | <b>4</b>     |      |
| <b>5</b> | Current value of plan's interest under this contract in separate accounts at year end .....                                                                                                                                               | <b>5</b>     |      |
| <b>6</b> | Contracts With Allocated Funds:                                                                                                                                                                                                           |              |      |
| <b>a</b> | State the basis of premium rates ▶ <a href="#">AS PUBLISHED BY CARRIER</a>                                                                                                                                                                |              |      |
| <b>b</b> | Premiums paid to carrier .....                                                                                                                                                                                                            | <b>6b</b>    | 1336 |
| <b>c</b> | Premiums due but unpaid at the end of the year .....                                                                                                                                                                                      | <b>6c</b>    |      |
| <b>d</b> | 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. ....<br>Specify nature of costs ▶                                     | <b>6d</b>    |      |
| <b>e</b> | Type of contract: (1) <input checked="" type="checkbox"/> individual policies      (2) <input type="checkbox"/> group deferred annuity<br>(3) <input type="checkbox"/> other (specify) ▶                                                  |              |      |
| <b>f</b> | If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ <input type="checkbox"/>                                                                                                          |              |      |
| <b>7</b> | Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)                                                                                                                             |              |      |
| <b>a</b> | Type of contract: (1) <input type="checkbox"/> deposit administration      (2) <input type="checkbox"/> immediate participation guarantee<br>(3) <input type="checkbox"/> guaranteed investment      (4) <input type="checkbox"/> other ▶ |              |      |
| <b>b</b> | Balance at the end of the previous year .....                                                                                                                                                                                             | <b>7b</b>    |      |
| <b>c</b> | Additions: (1) Contributions deposited during the year .....                                                                                                                                                                              | <b>7c(1)</b> |      |
|          | (2) Dividends and credits .....                                                                                                                                                                                                           | <b>7c(2)</b> |      |
|          | (3) Interest credited during the year .....                                                                                                                                                                                               | <b>7c(3)</b> |      |
|          | (4) Transferred from separate account .....                                                                                                                                                                                               | <b>7c(4)</b> |      |
|          | (5) Other (specify below) .....                                                                                                                                                                                                           | <b>7c(5)</b> |      |
|          |                                                                                                                                                                                                                                           |              |      |
|          | (6) Total additions .....                                                                                                                                                                                                                 | <b>7c(6)</b> |      |
| <b>d</b> | Total of balance and additions (add <b>b</b> and <b>c(6)</b> ) .....                                                                                                                                                                      | <b>7d</b>    |      |
| <b>e</b> | Deductions:                                                                                                                                                                                                                               |              |      |
|          | (1) Disbursed from fund to pay benefits or purchase annuities during year .....                                                                                                                                                           | <b>7e(1)</b> |      |
|          | (2) Administration charge made by carrier .....                                                                                                                                                                                           | <b>7e(2)</b> |      |
|          | (3) Transferred to separate account .....                                                                                                                                                                                                 | <b>7e(3)</b> |      |
|          | (4) Other (specify below) .....                                                                                                                                                                                                           | <b>7e(4)</b> |      |
|          |                                                                                                                                                                                                                                           |              |      |
|          | (5) Total deductions .....                                                                                                                                                                                                                | <b>7e(5)</b> |      |
| <b>f</b> | Balance at the end of the current year (subtract <b>e(5)</b> from <b>d</b> ) .....                                                                                                                                                        | <b>7f</b>    |      |

**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 organizations(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:

|                                                                                                                                                   |                 |                 |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|--|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                       | <b>9a(1)</b>    |                 |  |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                             | <b>9a(2)</b>    |                 |  |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                          | <b>9a(3)</b>    |                 |  |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                 |                 | <b>9a(4)</b>    |  |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                     | <b>9b(1)</b>    |                 |  |
| (2) Increase (decrease) in claim reserves.....                                                                                                    | <b>9b(2)</b>    |                 |  |
| (3) Incurred claims (add (1) and (2)).....                                                                                                        |                 | <b>9b(3)</b>    |  |
| (4) Claims charged.....                                                                                                                           |                 | <b>9b(4)</b>    |  |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                     |                 |                 |  |
| (A) Commissions.....                                                                                                                              | <b>9c(1)(A)</b> |                 |  |
| (B) Administrative service or other fees.....                                                                                                     | <b>9c(1)(B)</b> |                 |  |
| (C) Other specific acquisition costs.....                                                                                                         | <b>9c(1)(C)</b> |                 |  |
| (D) Other expenses.....                                                                                                                           | <b>9c(1)(D)</b> |                 |  |
| (E) Taxes.....                                                                                                                                    | <b>9c(1)(E)</b> |                 |  |
| (F) Charges for risks or other contingencies.....                                                                                                 | <b>9c(1)(F)</b> |                 |  |
| (G) Other retention charges.....                                                                                                                  | <b>9c(1)(G)</b> |                 |  |
| (H) Total retention.....                                                                                                                          |                 | <b>9c(1)(H)</b> |  |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... |                 | <b>9c(2)</b>    |  |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                |                 | <b>9d(1)</b>    |  |
| (2) Claim reserves.....                                                                                                                           |                 | <b>9d(2)</b>    |  |
| (3) Other reserves.....                                                                                                                           |                 | <b>9d(3)</b>    |  |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                 |                 | <b>9e</b>       |  |

**10** Nonexperience-rated contracts:

|                                                                                                                                                                                                                                 |            |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------|
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b> | 1336 |
| <b>b</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. .... | <b>10b</b> |      |

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. ▶

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                           |                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE A</b><br><b>(Form 5500)</b><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><hr/> <small>Department of Labor<br/>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Insurance Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b><br><br>► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | OMB No. 1210-0110<br><br><hr/> <b>2011</b><br><br><hr/> <b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning **04/01/2011** and ending **03/31/2012**

|                                                                                                      |                                                                    |            |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                 | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
|                                                                                                      |                                                                    |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |            |

|               |                                                                                                                                                                                                                                                     |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information Concerning Insurance Contract Coverage, Fees, and Commissions</b> 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  
**UNION CENTRAL 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     |
| 31-0047290 | 80837         | U00032171                             | 3                                                                           | 04/01/2011              | 03/31/2012 |

**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.

|                                             |                                      |
|---------------------------------------------|--------------------------------------|
| <b>(a)</b> Total amount of commissions paid | <b>(b)</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>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> Purpose |                              |
|                                                      |                                 |                    |                              |

---

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

---

| <b>(b)</b> Amount of sales and base commissions paid | Fees and other commissions paid |                    | <b>(e)</b> Organization code |
|------------------------------------------------------|---------------------------------|--------------------|------------------------------|
|                                                      | <b>(c)</b> Amount               | <b>(d)</b> 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.

|                                                                                                        |          |  |
|--------------------------------------------------------------------------------------------------------|----------|--|
| <b>4</b> Current value of plan's interest under this contract in the general account at year end ..... | <b>4</b> |  |
| <b>5</b> Current value of plan's interest under this contract in separate accounts at year end .....   | <b>5</b> |  |

**6 Contracts With Allocated Funds:****a** State the basis of premium rates ▶ [AS PUBLISHED BY CARRIER](#)

|                                                                                                                                                                                                                |           |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------|
| <b>b</b> Premiums paid to carrier .....                                                                                                                                                                        | <b>6b</b> | 8320 |
| <b>c</b> Premiums due but unpaid at the end of the year .....                                                                                                                                                  | <b>6c</b> |      |
| <b>d</b> 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. ....<br>Specify nature of costs ▶ | <b>6d</b> |      |

**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 ▶

|                                                                                             |              |  |
|---------------------------------------------------------------------------------------------|--------------|--|
| <b>b</b> Balance at the end of the previous year .....                                      | <b>7b</b>    |  |
| <b>c</b> Additions: (1) Contributions deposited during the year .....                       | <b>7c(1)</b> |  |
| (2) Dividends and credits .....                                                             | <b>7c(2)</b> |  |
| (3) Interest credited during the year .....                                                 | <b>7c(3)</b> |  |
| (4) Transferred from separate account .....                                                 | <b>7c(4)</b> |  |
| (5) Other (specify below) .....                                                             | <b>7c(5)</b> |  |
| ▶                                                                                           |              |  |
| (6) Total additions .....                                                                   | <b>7c(6)</b> |  |
| <b>d</b> Total of balance and additions (add <b>b</b> and <b>c(6)</b> ) .....               | <b>7d</b>    |  |
| <b>e</b> Deductions:                                                                        |              |  |
| (1) Disbursed from fund to pay benefits or purchase annuities during year .....             | <b>7e(1)</b> |  |
| (2) Administration charge made by carrier .....                                             | <b>7e(2)</b> |  |
| (3) Transferred to separate account .....                                                   | <b>7e(3)</b> |  |
| (4) Other (specify below) .....                                                             | <b>7e(4)</b> |  |
| ▶                                                                                           |              |  |
| (5) Total deductions .....                                                                  | <b>7e(5)</b> |  |
| <b>f</b> Balance at the end of the current year (subtract <b>e(5)</b> from <b>d</b> ) ..... | <b>7f</b>    |  |

**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 organizations(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:

|                                                                                                                                                                                                                                 |                 |                 |      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|------|
| <b>a</b> Premiums: (1) Amount received.....                                                                                                                                                                                     | <b>9a(1)</b>    |                 |      |
| (2) Increase (decrease) in amount due but unpaid.....                                                                                                                                                                           | <b>9a(2)</b>    |                 |      |
| (3) Increase (decrease) in unearned premium reserve.....                                                                                                                                                                        | <b>9a(3)</b>    |                 |      |
| (4) Earned ((1) + (2) - (3)).....                                                                                                                                                                                               |                 | <b>9a(4)</b>    |      |
| <b>b</b> Benefit charges (1) Claims paid.....                                                                                                                                                                                   | <b>9b(1)</b>    |                 |      |
| (2) Increase (decrease) in claim reserves.....                                                                                                                                                                                  | <b>9b(2)</b>    |                 |      |
| (3) Incurred claims (add (1) and (2)).....                                                                                                                                                                                      |                 | <b>9b(3)</b>    |      |
| (4) Claims charged.....                                                                                                                                                                                                         |                 | <b>9b(4)</b>    |      |
| <b>c</b> Remainder of premium: (1) Retention charges (on an accrual basis) --                                                                                                                                                   |                 |                 |      |
| (A) Commissions.....                                                                                                                                                                                                            | <b>9c(1)(A)</b> |                 |      |
| (B) Administrative service or other fees.....                                                                                                                                                                                   | <b>9c(1)(B)</b> |                 |      |
| (C) Other specific acquisition costs.....                                                                                                                                                                                       | <b>9c(1)(C)</b> |                 |      |
| (D) Other expenses.....                                                                                                                                                                                                         | <b>9c(1)(D)</b> |                 |      |
| (E) Taxes.....                                                                                                                                                                                                                  | <b>9c(1)(E)</b> |                 |      |
| (F) Charges for risks or other contingencies.....                                                                                                                                                                               | <b>9c(1)(F)</b> |                 |      |
| (G) Other retention charges.....                                                                                                                                                                                                | <b>9c(1)(G)</b> |                 |      |
| (H) Total retention.....                                                                                                                                                                                                        |                 | <b>9c(1)(H)</b> |      |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....                                                                               |                 | <b>9c(2)</b>    |      |
| <b>d</b> Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....                                                                                                              |                 | <b>9d(1)</b>    |      |
| (2) Claim reserves.....                                                                                                                                                                                                         |                 | <b>9d(2)</b>    |      |
| (3) Other reserves.....                                                                                                                                                                                                         |                 | <b>9d(3)</b>    |      |
| <b>e</b> Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....                                                                                                                               |                 | <b>9e</b>       |      |
| <b>10</b> Nonexperience-rated contracts:                                                                                                                                                                                        |                 |                 |      |
| <b>a</b> Total premiums or subscription charges paid to carrier.....                                                                                                                                                            | <b>10a</b>      |                 | 8320 |
| <b>b</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. .... | <b>10b</b>      |                 |      |
| 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. ▶

|                                                                                                                                                                                                               |                                                                                                                                                                                                                |                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                              |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>2011</b>                                    |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                | <b>This Form is Open to Public Inspection.</b> |

For calendar plan year 2011 or fiscal plan year beginning **04/01/2011** and ending **03/31/2012**

|                                                                                                      |                                                                    |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                 | <b>B</b> Three-digit plan number (PN) ▶ <b>002</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |

**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)..... ☒ 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  
**JP MORGAN CHASE BANK, N.A.** **270 PARK AVENUE**  
**NEW YORK, NY 10017-2014**

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

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

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

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**(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

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**(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

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**(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

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**(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

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

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

SJS INVESTMENT CONSULTING, INC.

34-1803756

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 18 27 50                      | NONE                                                                                                     | 88432                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

HIGHLAND CONSULTING

34-1753575

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 17 27 50                      | NONE                                                                                                     | 51040                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

FINDLEY DAVIES, INC.

34-1213174

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 17 50 64                      | NONE                                                                                                     | 32003                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

**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)

WILMINGTON TRUST

51-0099033

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 19 21 50 59 62         | NONE                                                                                              | 31630                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                          |

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

DAVENPORT, HANF & COMPANY, LLC

41-2173760

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 10 50                  | NONE                                                                                              | 11000                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

**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<br>(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<br>(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<br>(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 |
|--------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------------------------------------|
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |
|                                                                          |                               |                                                                                     |

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2011</b><br><br><hr/> <b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

|                                                                                                             |                                                                        |            |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</u>                        | <b>B</b> Three-digit plan number (PN) <b>►</b>                         | <u>002</u> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>HEIDTMAN STEEL PRODUCTS, INC</u> | <b>D</b> Employer Identification Number (EIN)<br><br><u>34-0930923</u> |            |

|               |                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b><br>(Complete as many entries as needed to report all interests in DFEs) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: GAILLARD RETIREMENT INCOME FUND

**b** Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT AND INSTITUTIONAL

|                                       |                               |                                                                                                                    |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>20-5886387-082</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3402966</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE FUND INST III

**b** Name of sponsor of entity listed in (a): CHARLES SCHWAB TRUST COMPANY

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>94-1737782-000</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

**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  
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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

|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br>Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br>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).<br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>2011</b>                                   |
|                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                      | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2011 or fiscal plan year beginning <b>04/01/2011</b> and ending <b>03/31/2012</b> |                                                                    |            |
| <b>A</b> Name of plan<br><b>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</b>                     | <b>B</b> Three-digit plan number (PN) <b>►</b>                     | <b>002</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>HEIDTMAN STEEL PRODUCTS, INC</b>     | <b>D</b> Employer Identification Number (EIN)<br><b>34-0930923</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 760573                | 778954          |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    | 59583                 | 59586           |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 120812                | 445957          |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> | 11183692              | 8663339         |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    | 5111255               | 3402966         |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 56516905              | 57877909        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   | 0                     | 0               |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   | 833770                | 909891          |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> | 3720303               | 4474197         |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 78306893              | 76612799        |

**Liabilities**

|                                                                           |           |       |      |
|---------------------------------------------------------------------------|-----------|-------|------|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |       |      |
| <b>h</b> Operating payables .....                                         | <b>1h</b> | 97662 | 9219 |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |       |      |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |       | 0    |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 97662 | 9219 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 78209231 | 76603580 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income****a Contributions:**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 778955     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 778955    |

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

|                                                                                                      |                 |    |    |
|------------------------------------------------------------------------------------------------------|-----------------|----|----|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | 51 |    |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |    |    |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |    |    |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |    |    |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> |    |    |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |    |    |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |    | 51 |

|                                                                                           |                 |         |         |
|-------------------------------------------------------------------------------------------|-----------------|---------|---------|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |         |         |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> | 238354  |         |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> | 1240299 |         |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |         | 1478653 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                          |                 | (a) Amount | (b) Total |
|----------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate.....              | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                   | <b>2b(5)(B)</b> | -1766458   |           |
| <b>(C)</b> Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | -1766458  |
| <b>(6)</b> Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            | 179278    |
| <b>(7)</b> Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| <b>(8)</b> Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| <b>(9)</b> Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| <b>(10)</b> Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 56889     |
| <b>c</b> Other income.....                                                                               | <b>2c</b>       |            | 78186     |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....                  | <b>2d</b>       |            | 805554    |

**Expenses**

|                                                                                            |              |         |         |
|--------------------------------------------------------------------------------------------|--------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |         |         |
| <b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....     | <b>2e(1)</b> | 2140575 |         |
| <b>(2)</b> To insurance carriers for the provision of benefits .....                       | <b>2e(2)</b> | 50276   |         |
| <b>(3)</b> Other .....                                                                     | <b>2e(3)</b> |         |         |
| <b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....         | <b>2e(4)</b> |         | 2190851 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |         |         |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |         |         |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |         |         |
| <b>i</b> Administrative expenses: <b>(1)</b> Professional fees .....                       | <b>2i(1)</b> | 80882   |         |
| <b>(2)</b> Contract administrator fees .....                                               | <b>2i(2)</b> |         |         |
| <b>(3)</b> Investment advisory and management fees .....                                   | <b>2i(3)</b> | 139472  |         |
| <b>(4)</b> Other .....                                                                     | <b>2i(4)</b> |         |         |
| <b>(5)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....  | <b>2i(5)</b> |         | 220354  |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |         | 2411205 |

**Net Income and Reconciliation**

|                                                                               |              |  |          |
|-------------------------------------------------------------------------------|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | -1605651 |
| <b>l</b> Transfers of assets:                                                 |              |  |          |
| <b>(1)</b> To this plan.....                                                  | <b>2l(1)</b> |  |          |
| <b>(2)</b> From this plan .....                                               | <b>2l(2)</b> |  |          |

**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: DAVENPORT, HANF & COMPANY, LLC

(2) EIN: 41-2173670

**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  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....                 |     | X  |         |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)..... |     | X  |         |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....                                                                                                                            |     | X  |         |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....                                                                                                                  |     | X  |         |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 5000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |         |
| <b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                                      |     | X  |         |
| <b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....                                                                                                                            |     | X  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |         |
| <b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....                                                                                    | X   |    |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |         |
| <b>n</b> 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. ....                                                                                                                        |     |    |         |
| <b>4n</b>                                                                                                                                                                                                                                                                                                       |     |    |         |

- 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) |
|--------------|-------------|
|              |             |
|              |             |
|              |             |
|              |             |
|              |             |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2011</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2011 or fiscal plan year beginning 04/01/2011 and ending 03/31/2012

|                                                                                                      |                                                                    |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST</u>                 | <b>B</b> Three-digit plan number (PN) ▶<br><u>002</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>HEIDTMAN STEEL PRODUCTS, INC</u> | <b>D</b> Employer Identification Number (EIN)<br><u>34-0930923</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                                                                                                   |                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                                                                                                             | <b>1</b>           |
| <b>2</b> 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):<br><br>EIN(s): <u>31-1490194</u><br><br><b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b> |                    |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                                                                                                   | <b>3</b> <u>59</u> |

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

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                                        |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                                        |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                                        |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    | <u>778955</u>                          |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    | <u>778955</u>                          |                              |
| <b>c</b> 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).....                                                                                                                                                                                                                           | <b>6c</b>                    | <u>0</u>                               |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                                        |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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): \_\_\_\_\_

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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: \_\_\_\_\_%

**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): \_\_\_\_\_

HEIDTMAN STEEL PRODUCTS, INC.  
PENSION PLAN AND TRUST

Financial Statements and Supplemental Schedules  
Years Ended March 31, 2012 and 2011  
With Report of Independent Auditors

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Financial Statements and Supplemental Schedules Years Ended March 31, 2012 and 2011

### Table of Contents

|                                                                |    |
|----------------------------------------------------------------|----|
| Report of Independent Auditors                                 | 1  |
| Statements of Net Assets Available for Benefits                | 2  |
| Statements of Changes in Net Assets Available for Benefits     | 3  |
| Notes to Financial Statements                                  | 4  |
| Supplemental Schedules                                         |    |
| Schedule H, line 4i – Schedule of Assets (Held at End of Year) | 13 |
| Schedule H, line 4j – Schedule of Reportable Transactions      | 15 |

Report of Independent Auditors



**DHC**  
from here to there™

The Plan Administrative Committee  
Heidtman Steel Products, Inc.  
Pension Plan and Trust

We were engaged to audit the accompanying statements of net assets available for benefits of the Heidtman Steel Products, Inc. Pension Plan and Trust (the Plan) as of March 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years ended March 31, 2012 and 2011, and the supplemental Schedule H, line 4i-Schedule of Assets (Held at End of Year), and Schedule H, line 4j-Schedule of Reportable Transactions as of or for the year ended March 31, 2012. These financial statements and supplemental schedules 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 3, which was certified by Wilmington Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained certifications from the custodian as of and for the years then ended March 31, 2012 and 2011, that the information provided to the Plan administrator by the custodian is complete and accurate.

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

The supplemental Schedule H, line 4i—Schedule of Assets (Held at End of Year) that accompanies the Plan's financial statements does not disclose the historical cost of certain nonparticipant directed plan assets held by the custodian. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Davenport, Hanf & Company, LLC*

January 10, 2013



# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Statements of Net Assets Available for Benefits

### Assets

|                                    | March 31,         |                   |
|------------------------------------|-------------------|-------------------|
|                                    | 2012              | 2011              |
| Investments, at Fair Value         |                   |                   |
| Mutual funds                       | \$57,877,909      | \$56,516,905      |
| Common/collective trust funds      | 3,402,966         | 5,111,255         |
| Money market funds                 | 118,206           | 31,412            |
|                                    | <u>61,399,081</u> | <u>61,659,572</u> |
| Other Investments                  |                   |                   |
| J.P. Morgan Securities, Inc.       |                   |                   |
| Common stock                       | 8,663,339         | 11,183,692        |
| Money market funds                 | 327,751           | 89,400            |
|                                    | <u>8,991,090</u>  | <u>11,273,092</u> |
| Centaur, Inc. Class C common stock | 4,474,197         | 3,720,303         |
| Cash value of life insurance       | 909,891           | 833,770           |
|                                    | <u>14,375,178</u> | <u>15,827,165</u> |
| Total Investments                  | <u>75,774,259</u> | <u>77,486,737</u> |
| Receivables                        |                   |                   |
| Employer contribution              | 778,954           | 760,573           |
| Interest                           | 59,586            | 59,583            |
|                                    | <u>838,540</u>    | <u>820,156</u>    |
| Total Assets                       | <u>76,612,799</u> | <u>78,306,893</u> |

### Liabilities

|                                                                                                                                                       |                     |                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Accrued Expenses                                                                                                                                      | <u>9,219</u>        | <u>97,662</u>       |
| Net Assets Available for Benefits at Fair Value                                                                                                       | 76,603,580          | 78,209,231          |
| Adjustment from Fair Value to Contract Value for<br>Interest in Common/Collective Trusts Relating to<br>Fully Benefit-Responsive Investment Contracts | <u>-</u>            | <u>(128,554)</u>    |
| Net Assets Available for Benefits                                                                                                                     | <u>\$76,603,580</u> | <u>\$78,080,677</u> |

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Statements of Changes in Net Assets Available for Benefits

### Additions

|                                                                 | Years Ended March 31, |              |
|-----------------------------------------------------------------|-----------------------|--------------|
|                                                                 | 2012                  | 2011         |
| Investment Income                                               |                       |              |
| Interest and dividends                                          | \$ 1,480,769          | \$ 1,758,758 |
| Net appreciation (depreciation) in fair value<br>of investments | (1,401,737)           | 7,077,399    |
| Net change in value of life insurance policies                  | 76,121                | 85,521       |
|                                                                 | 155,153               | 8,921,678    |
| Employer Contribution                                           | 778,955               | 760,573      |
|                                                                 | 934,108               | 9,682,251    |

### Deductions

|                                   |              |               |
|-----------------------------------|--------------|---------------|
| Benefits Paid to Participants     | 2,140,575    | 1,838,371     |
| Administrative Expenses           | 220,354      | 233,836       |
| Other                             | 50,276       | 44,228        |
| Total Deductions                  | 2,411,205    | 2,116,435     |
| Net Increase (Decrease)           | (1,477,097)  | 7,565,816     |
| Net Assets Available for Benefits |              |               |
| Beginning of year                 | 78,080,677   | 70,514,861    |
| End of year                       | \$76,603,580 | \$ 78,080,677 |

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### **Note 1 – Description of Plan**

The following description of the Heidtman Steel Products, Inc. Pension Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for complete information about the Plan.

#### *General*

The Plan, as amended and restated effective April 1, 2009, is a defined contribution plan covering substantially all employees of Heidtman Steel Products, Inc. (the Company and Plan Sponsor) who have completed one year of service and have worked at least 1,000 hours. Employees of Mizar Motors, Inc., a wholly owned subsidiary of Centaur, Inc. (Centaur), the Company's parent company, are also included as participants in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### *Participant Accounts*

Each participant's account is credited with allocations of the Company's contribution and Plan's investment earnings (losses). Allocations of Plan earnings (losses) are based on balance forward method, as defined in Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the vested value of a participant's account.

#### *Contributions*

The Company allocates to each eligible participant 2% of the participant's eligible compensation, as defined in the Plan document. The contribution may be made with employer stock or cash.

Participant contributions are not permitted per the Plan.

#### *Payment of Benefits and Vesting*

Upon normal or late retirement, total and permanent disability before retirement, or death, participants (or their beneficiaries) are entitled to receive the full value of their accounts, payable in a lump sum or periodic distributions. Upon termination of employment for any reason other than normal or late retirement, total and permanent disability, or death, a participant is entitled to the vested interest in his or her account, as defined in the Plan document. Vesting of employer contributions is based upon years of continuous service. A participant's account vests ratably, becoming fully vested after six years of credited service.

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### **Note 1 – Description of Plan (continued)**

#### *Forfeitures*

Forfeited balances of terminated participants' nonvested accounts are used to reduce future Company contributions. If the participant is reemployed before incurring five consecutive one-year breaks in service, the Plan must reinstate the participant's nonvested accumulated benefits in his or her account balance under certain circumstances as defined in the Plan document. Nonvested accumulated benefits of terminated employees available to reduce future contributions amounted to \$100,329 and \$31,409 at March 31, 2012 and 2011, respectively. Nonvested accumulated benefits of terminated employees amounting to \$110,000 were used in December 2012 to reduce the Company's 2012 contributions.

#### *Plan Termination*

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contribution at any time and to terminate the Plan subject to the provisions of the ERISA. Upon termination of the Plan, participants become fully vested in the total value of their account.

#### *Administrative Expenses*

Certain administrative expenses are paid by the Plan, as described in the Plan document. The services are rendered by parties in interest to the Plan.

### **Note 2 – Significant Accounting Policies**

#### *Basis of Accounting*

The accompanying financial statements of the Plan have been prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States. Benefit payments to participants are recorded when paid.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statements of Net Assets Available for Benefits presents the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis. This applies even when the investment contracts are not held directly by the plan but are underlying assets in a common/collective trust (CCT) investment held by the plan.

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### **Note 2 – Significant Accounting Policies (continued)**

#### *Investment Valuation and Income Recognition*

Investments are reported at fair 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. There have been no changes in the valuation methods used. The Plan's investments are held by Wilmington Trust Company (the Plan Custodian).

Mutual funds represent investments with various investment managers. The fair values of these investments are determined by reference to the fund's underlying assets, which are principally marketable equity and fixed income securities. Shares held in mutual funds are valued at the net asset value.

Money market mutual funds are valued using the amortized cost method as permitted by Rule 2a-7 under the Investment Company Act of 1940, which approximates their fair value.

Certain common stocks are valued at the closing price reported in the active market in which the individual securities are traded. The appraised fair value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company. This appraisal was based upon a combination of the market and income valuation techniques consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities.

Common/collective trust funds represent investments with various investment managers. Units held in CCTs, including stable value funds, are fair valued at the unit value as reported by the investment managers. CCTs are not available in an exchange and active market; however, the fair value is determined based on the underlying investments as traded in an exchange and active market. The Plan holds shares of the Galliard Retirement Income Fund 35A as of March 31, 2012, for which fair value equals contract value. The Plan held shares of the Schwab Stable Value Fund Institutional III Class as of March 31, 2011.

Life insurance policies, for which the Plan is the sole beneficiary, are stated at the cash values thereof which approximate fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair 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.

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### **Note 2 – Significant Accounting Policies (continued)**

#### *Investment Valuation and Income Recognition (continued)*

Purchases and sales of the investments within the Plan are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

#### *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 that could affect the amounts reported in the financial statements and accompanying notes. Most significantly, an estimate of the fair market value of Centaur, Inc. Class C common stock is determined annually by an independent valuation company and is used by management in the preparation of the Plan's financial statements. Actual results could differ from those estimates.

### **Note 3 – Investments**

Most of the investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at March 31, 2012 and 2011, net appreciation (depreciation) in fair value of investments, interest and dividends for the years then ended, were obtained or derived from information supplied to the Plan Sponsor and certified as complete and accurate by the Custodian, except for the other investments (Note 4). Other investments include those held by J.P. Morgan Securities, Inc., as well as investments in Centaur Inc. Class C common stock and the cash surrender value of life insurance. The Custodian has full discretionary authority for purchases and sales of investments within certain guidelines established by the Plan Sponsor.

During 2012 and 2011, certain of the Plan's investments (including investments purchased, sold, as well as held during the year) appreciated (depreciated) in fair value, as determined by quoted market prices, as follows:

|                               | Years Ended March 31, |                     |
|-------------------------------|-----------------------|---------------------|
|                               | 2012                  | 2011                |
| Common/Collective Trust Funds | \$ 307,833            | \$ 129,502          |
| Mutual Funds                  | 56,889                | 5,403,038           |
|                               | <u>\$ 364,722</u>     | <u>\$ 5,532,540</u> |

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### Note 3 – Investments (continued)

Interest and dividend income from the Custodian held investments amounted to \$1,242,415 and \$1,565,067 for the years ended March 31, 2012 and 2011, respectively.

Investments that represent 5% or more of fair value of the Plan's net assets available for benefits are as follows:

|                                                                | March 31,<br>2012 | 2011         |
|----------------------------------------------------------------|-------------------|--------------|
| Western Asset Core Plus Bond                                   | \$ 7,767,810      | \$ 7,229,866 |
| Pimco Funds Total Return Fund Institutional Class              | 7,475,803         | 7,078,777    |
| Victory Diversified Stock Class I                              | 5,428,292         | 5,300,019    |
| DFA US Core Equity 2                                           | 4,956,290         | 4,253,039    |
| Charles Schwab Trust Company Stable Value Fund Instl III Class | -                 | 5,111,255    |

### Note 4 – Other Investments

At March 31, 2012 and 2011 the fair value of the investments held by J.P. Morgan Securities, Inc. is \$8,991,090 and \$11,273,092, respectively, and the interest and dividend income for the years then ended was \$238,354 and \$193,691, respectively. The net appreciation (depreciation) in the fair value of the Steel Dynamics, Inc. common stock held by J.P. Morgan Securities, Inc. for the years then ended was \$(2,520,353) and \$774,576, respectively. The Steel Dynamics, Inc. common stock had a fair value of \$8,663,339 and \$11,183,692 as of March 31, 2012 and 2011, representing 5% or more of the Plan's net assets available for benefits.

The investment in Centaur, Inc. Class C common stock is held by the Plan Sponsor. At March 31, 2012 and 2011 the fair value of stock is \$4,474,197 and \$3,720,303, and the net appreciation in fair value for the years then ended was \$753,894 and \$770,283, respectively. This investment represents 5% or more of the Plan's net assets available for benefits as of March 31, 2012.

The cash value of life insurance is \$909,891 and \$833,770 at March 31, 2012 and 2011, respectively, and the net appreciation in the cash value of life insurance for the years then ended amounted to \$76,121 in 2012 and \$85,521 in 2011.

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### Note 5 - Fair Value Measurement

The various inputs that may be used to determine the value of the Plan's investments are summarized in three broad levels within the fair value hierarchy. The three levels are described below:

- Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;
- Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;
- Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial asset'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.

The following tables set forth by level within the fair value hierarchy the Plan's investments at fair value, as of March 31, 2012 and 2011. Assets are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

| Investments at Fair Value as of March 31, 2012 |                      |                     |                     |                      |
|------------------------------------------------|----------------------|---------------------|---------------------|----------------------|
|                                                | Level 1              | Level 2             | Level 3             | Total                |
| Mutual Funds                                   |                      |                     |                     |                      |
| Fixed income funds                             | \$ 21,739,093        | \$ -                | \$ -                | \$ 21,739,093        |
| Core funds                                     | 14,849,804           | -                   | -                   | 14,849,804           |
| International growth funds                     | 4,825,354            | -                   | -                   | 4,825,354            |
| International value funds                      | 4,648,619            | -                   | -                   | 4,648,619            |
| Growth funds                                   | 3,221,563            | -                   | -                   | 3,221,563            |
| Value funds                                    | 3,193,101            | -                   | -                   | 3,193,101            |
| International core funds                       | 2,516,909            | -                   | -                   | 2,516,909            |
| Other funds                                    | 2,054,252            | -                   | -                   | 2,054,252            |
| Emerging markets funds                         | 829,214              | -                   | -                   | 829,214              |
|                                                | <u>57,877,909</u>    | <u>-</u>            | <u>-</u>            | <u>57,877,909</u>    |
| Common Stock                                   |                      |                     |                     |                      |
| Materials                                      | 8,663,339            | -                   | -                   | 8,663,339            |
| Centaur, Inc. Class C                          | -                    | -                   | 4,474,197           | 4,474,197            |
| Common/Collective Trust Funds                  | -                    | 3,402,966           | -                   | 3,402,966            |
| Money Market Funds                             | 445,957              | -                   | -                   | 445,957              |
| Total Investments at Fair Value                | <u>\$ 66,987,205</u> | <u>\$ 3,402,966</u> | <u>\$ 4,474,197</u> | <u>\$ 74,864,368</u> |

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### Note 5 - Fair Value Measurement (continued)

|                                 | Investments at Fair Value as of March 31, 2011 |                     |                     |                      |
|---------------------------------|------------------------------------------------|---------------------|---------------------|----------------------|
|                                 | Level 1                                        | Level 2             | Level 3             | Total                |
| Mutual Funds                    |                                                |                     |                     |                      |
| Fixed income funds              | \$ 20,704,762                                  | \$ -                | \$ -                | \$ 20,704,762        |
| Core funds                      | 14,721,580                                     | -                   | -                   | 14,721,580           |
| International value funds       | 4,889,728                                      | -                   | -                   | 4,889,728            |
| International growth funds      | 4,788,377                                      | -                   | -                   | 4,788,377            |
| Growth funds                    | 3,055,951                                      | -                   | -                   | 3,055,951            |
| Value funds                     | 3,017,947                                      | -                   | -                   | 3,017,947            |
| International core funds        | 2,450,796                                      | -                   | -                   | 2,450,796            |
| Other funds                     | 2,019,144                                      | -                   | -                   | 2,019,144            |
| Emerging markets funds          | 868,620                                        | -                   | -                   | 868,620              |
|                                 | 56,516,905                                     | -                   | -                   | 56,516,905           |
| Common Stock                    |                                                |                     |                     |                      |
| Materials                       | 11,183,692                                     | -                   | -                   | 11,183,692           |
| Centaur, Inc. Class C           | -                                              | -                   | 3,720,303           | 3,720,303            |
| Common/Collective Trust Funds   | -                                              | 5,111,255           | -                   | 5,111,255            |
| Money Market Funds              | 120,812                                        | -                   | -                   | 120,812              |
| Total Investments at Fair Value | <u>\$ 67,821,409</u>                           | <u>\$ 5,111,255</u> | <u>\$ 3,720,303</u> | <u>\$ 76,652,967</u> |

The following table provides a summary of changes in fair value of the Plan's level 3 assets, as well as the portion of gains or losses included in income attributable to unrealized gains or losses that relate to those assets held at March 31, 2012 and 2011. The realized and unrealized gains or losses on the level 3 investments are included in net appreciation (depreciation) in fair value of investments on the statements of changes in net assets available for benefits.

|                                                                                                                                                                                                | Class C Common Stock –<br>Centaur, Inc.<br>Years Ended March 31, |                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|---------------------|
|                                                                                                                                                                                                | 2012                                                             | 2011                |
| Balance, Beginning of Year                                                                                                                                                                     | \$ 3,720,303                                                     | \$ 2,950,020        |
| Net Realized and Unrealized Gains (Losses)                                                                                                                                                     | 753,894                                                          | 770,283             |
| Balance, End of Year                                                                                                                                                                           | <u>\$ 4,474,197</u>                                              | <u>\$ 3,720,303</u> |
| Net gains (losses) for the year included in changes in net assets available for benefits, attributable to the change in unrealized gains (losses) relating to assets still held as of year end | <u>\$ 753,894</u>                                                | <u>\$ 770,283</u>   |

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### **Note 6 – Differences between Financial Statements and Form 5500**

Net assets available for benefits per the financial statements agree to the Form 5500 as of March 31, 2012. The following is a reconciliation of changes in net assets available for benefits per the financial statements to changes in net assets available for benefits per the Form 5500 as of March 31, 2012:

|                                                                                                                                                            |                       |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Decrease in net assets available for benefits per the financial statements                                                                                 | \$ (1,477,097)        |
| Less: adjustment from fair value to contract value for interest in common/collective trust funds relating to fully benefit-responsive Investment contracts | <u>128,554</u>        |
| Decrease in net assets available for benefits per the Form 5500                                                                                            | <u>\$ (1,605,651)</u> |

The following is a reconciliation of net assets available for benefits per the financial statements to net assets available for benefits per the Form 5500 as of March 31, 2011:

|                                                                                                                                                            |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| Net assets available for benefits per the financial statements                                                                                             | \$ 78,080,677        |
| Less: adjustment from fair value to contract value for interest in common/collective trust funds relating to fully benefit-responsive Investment contracts | <u>(128,554)</u>     |
| Net assets available for benefits per the Form 5500                                                                                                        | <u>\$ 78,209,231</u> |

### **Note 7 – Related-Party Transactions**

On March 31, 1987, the shareholders of Centaur, Inc. (Centaur), the parent company of Heidtman Steel Products, Inc., established a class of common stock, Class C, to be held solely by the pension and/or profit sharing trusts of Centaur or its subsidiaries. Centaur must redeem shares of the Class C common stock upon request of the Plan Sponsor. At March 31, 2012 and 2011, the Plan held 1,821 shares of Class C common stock valued at \$4,474,197 (\$2,457 per share) and \$3,720,303 (\$2,043 per share), respectively.

At March 31, 2012 and 2011, the Plan holds investments in common stock of Steel Dynamics, Inc., an affiliate of Centaur, valued at \$8,663,339 and at \$11,183,692, respectively.

# HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

## Notes to Financial Statements Years Ended March 31, 2012 and 2011

### **Note 8 – Income Tax Status**

The Internal Revenue Service ruled on March 31, 2008 that the Prototype Non-Standardized Money Purchase Pension Plan (the prototype plan of Wender & Company upon which the Plan is based) qualifies under Section 401(a) of the Internal Revenue Code (IRC) and the related trust is, therefore, not subject to tax under present income tax law. The Plan has since been amended. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan Sponsor is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Sponsor believes it is no longer subject to income tax examinations for years prior to 2009.

### **Note 9 – Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

### **Note 10 – Subsequent Events**

Management has evaluated subsequent events through January 10, 2013, the date the financial statements were issued, and determined that no other events have occurred that require additional disclosure.

## Supplemental Schedules

## HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

EIN #34-0930923 Plan #002

Schedule H, line 4i – Schedule of Assets  
(Held at End of Year)

March 31, 2012

| Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment,<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par, or<br>Maturity Value | Cost        | Current Value |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|---------------|
| Wilmington Trust Company                                 |                                                                                                                   |             |               |
| Common/collective trust fund                             |                                                                                                                   |             |               |
| * Wilmington Trust Company                               | Galliard Retirement Income Fund 35A                                                                               | \$3,400,000 | \$ 3,402,966  |
| Mutual funds                                             |                                                                                                                   |             |               |
| Western Asset                                            | Core Plus Bond                                                                                                    | 7,118,587   | 7,767,810     |
| Pimco Funds                                              | Total Return Fund Institutional Class                                                                             | 7,459,639   | 7,475,803     |
| Victory                                                  | Diversified Stock Class I                                                                                         | 3,450,577   | 5,428,292     |
|                                                          | Special Value Class I                                                                                             | 1,485,641   | 2,579,377     |
| DFA                                                      | US Core Equity 2                                                                                                  | 2,989,726   | 4,956,290     |
|                                                          | International Core Equity                                                                                         | 2,347,791   | 2,363,286     |
|                                                          | US Core Equity 1                                                                                                  | 1,746,842   | 1,885,845     |
|                                                          | Short Term Ext Quality                                                                                            | 1,626,000   | 1,627,499     |
|                                                          | Emerg Mkts Core Equity                                                                                            | 581,134     | 829,214       |
|                                                          | Global Fixed Income                                                                                               | 813,000     | 815,209       |
|                                                          | Investment Grade                                                                                                  | 813,000     | 809,194       |
|                                                          | Select Hedge Global Fixed Inc                                                                                     | 813,000     | 807,501       |
|                                                          | Real Estate Securities                                                                                            | 412,862     | 595,235       |
|                                                          | Intl Real Estate Sec                                                                                              | 946,992     | 535,477       |
|                                                          | Large Cap International                                                                                           | 168,671     | 153,623       |
| Artisan Funds, Inc.                                      | International Fund                                                                                                | 1,957,617   | 2,498,416     |
|                                                          | Mid Cap Value Fund Inv                                                                                            | 1,429,072   | 1,819,334     |
| Harbor Fund                                              | International Fund                                                                                                | 1,899,497   | 2,417,512     |
| Blair William Mutual Funds, Inc.                         | Intl Growth                                                                                                       | 2,157,730   | 2,326,938     |
| Dodge & Cox                                              | International Stock                                                                                               | 2,022,348   | 2,231,107     |
| Morgan Stanley Institutional Fund Trust                  | Mid Cap Growth                                                                                                    | 1,250,353   | 1,738,071     |
| Vanguard                                                 | S/T Bond Index Fund-Signal                                                                                        | 1,628,881   | 1,624,297     |
|                                                          | High Yield Corp                                                                                                   | 815,935     | 811,780       |
| T. Rowe Price Inst                                       | L/C Growth Fund                                                                                                   | 1,055,989   | 1,483,492     |
| MFS                                                      | Value Fund I                                                                                                      | 1,000,816   | 1,373,767     |
| Gateway                                                  | Fund Y                                                                                                            | 858,690     | 923,540       |
|                                                          |                                                                                                                   | 48,850,390  | 57,877,909    |
| Common Stock                                             |                                                                                                                   |             |               |
| * Centaur Inc.                                           | Class C Common Stock                                                                                              | **          | 4,474,197     |
| * Money market fund                                      | Prime MM Fund Select, .03%                                                                                        | 118,206     | 118,206       |
| J. P. Morgan Securities, Inc.                            |                                                                                                                   |             |               |
| * Common stock                                           | Steel Dynamics, Inc.                                                                                              | 1,481,075   | 8,663,339     |
| * Money market fund                                      | JPM US Govt Instl Sweep                                                                                           | 327,751     | 327,751       |

See report of independent auditors.

13

HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

EIN #34-0930923 Plan #002

Schedule H, line 4i – Schedule of Assets  
(Held at End of Year) (continued)

| Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment,<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par, or<br>Maturity Value | Cost | Current Value               |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------|-----------------------------|
| Cash Value of Life Insurance                             | Certificate #6073535                                                                                              | **   | 210,369                     |
|                                                          | Certificate #CM2031608U                                                                                           | **   | 129,502                     |
|                                                          | Certificate #066773104                                                                                            | **   | 121,001                     |
|                                                          | Certificate #X970000770                                                                                           | **   | 118,377                     |
|                                                          | Certificate #CM3201700A                                                                                           | **   | 81,847                      |
|                                                          | Certificate #U000032171                                                                                           | **   | 65,445                      |
|                                                          | Certificate #U000032323                                                                                           | **   | 62,411                      |
|                                                          | Certificate #X970000728                                                                                           | **   | 47,237                      |
|                                                          | Certificate #11781484                                                                                             | **   | 46,508                      |
|                                                          | Certificate #U000038786                                                                                           | **   | 27,194                      |
|                                                          |                                                                                                                   |      | <u>909,891</u>              |
| Total investments                                        |                                                                                                                   |      | <u><u>\$ 75,774,259</u></u> |

\*Indicates Party in Interest to the Plan.

\*\*Historical cost information is not available for certain Plan assets.

## HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

EIN #34-0930923 Plan #002

## Schedule H, line 4j – Schedule of Reportable Transactions

Year Ended March 31, 2012

| Identity of Party Involved                                               | Description of Asset<br>Including Interest Rate and<br>Maturity in Case of a Loan | Purchase<br>Price | Asset Disposals  |                  | Current<br>Value of<br>Asset on<br>Transaction<br>Date | Net Gain<br>or (Loss) |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|------------------|------------------|--------------------------------------------------------|-----------------------|
|                                                                          |                                                                                   |                   | Selling<br>Price | Cost<br>of Asset |                                                        |                       |
| Category (i) – Single of transactions in excess of 5% of Plan net assets |                                                                                   |                   |                  |                  |                                                        |                       |
| * Wilmington Trust Company                                               | Prime MM Fund Select                                                              | \$ 6,305,876      | -                | -                | \$ 6,305,876                                           | -                     |
|                                                                          | Prime MM Fund Select                                                              | 5,975,000         | -                | -                | 5,975,000                                              | -                     |
|                                                                          | Prime MM Fund Select                                                              | 5,927,596         | -                | -                | 5,927,596                                              | -                     |
|                                                                          | Prime MM Fund Select                                                              | -                 | \$ 5,975,000     | \$ 5,975,000     | 5,975,000                                              | \$ -                  |
|                                                                          | Prime MM Fund Select                                                              | -                 | 5,975,000        | 5,975,000        | 5,975,000                                              | -                     |
|                                                                          | Schwab Stable Value Fund<br>Instl III Class                                       | 5,975,000         | -                | -                | 5,975,000                                              | -                     |
|                                                                          | Schwab Stable Value Fund<br>Instl III Class                                       | -                 | 6,305,876        | 6,081,580        | -                                                      | 224,296               |
|                                                                          | Category (iii) – Series of transactions in excess of 5% of Plan net assets        |                   |                  |                  |                                                        |                       |
| * Wilmington Trust Company                                               | Prime MM Fund Select                                                              |                   |                  |                  |                                                        |                       |
|                                                                          | Purchases                                                                         | 28,207,074        | -                | -                | 28,207,074                                             | -                     |
|                                                                          | Sales                                                                             | -                 | 28,120,280       | 28,120,280       | 28,120,280                                             | -                     |
|                                                                          | Schwab Stable Value Fund<br>Instl III Class                                       |                   |                  |                  |                                                        |                       |
|                                                                          | Purchases                                                                         | 6,935,573         | -                | -                | 6,935,573                                              | -                     |
|                                                                          | Sales                                                                             | -                 | 12,223,140       | 11,793,164       | 12,223,140                                             | 429,976               |
|                                                                          | Pimco Funds Total Return<br>Fund Institutional Class                              |                   |                  |                  |                                                        |                       |
|                                                                          | Purchases                                                                         | 3,687,694         | -                | -                | 3,687,694                                              | -                     |
| Sales                                                                    | -                                                                                 | 3,400,000         | 3,404,903        | 3,400,000        | (4,903)                                                |                       |

There were no category, (ii) or (iv) reportable transactions during 2012.

Columns for “Lease Rental” and “Expense Incurred with Transaction” are not applicable.

\* Transactions made on the market.

## HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

EIN #34-0930923 Plan #002

Schedule H, line 4i – Schedule of Assets  
(Held at End of Year)

March 31, 2012

| Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment,<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par, or<br>Maturity Value | Cost        | Current Value |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-------------|---------------|
| Wilmington Trust Company                                 |                                                                                                                   |             |               |
| Common/collective trust fund                             |                                                                                                                   |             |               |
| * Wilmington Trust Company                               | Galliard Retirement Income Fund 35A                                                                               | \$3,400,000 | \$ 3,402,966  |
| Mutual funds                                             |                                                                                                                   |             |               |
| Western Asset                                            | Core Plus Bond                                                                                                    | 7,118,587   | 7,767,810     |
| Pimco Funds                                              | Total Return Fund Institutional Class                                                                             | 7,459,639   | 7,475,803     |
| Victory                                                  | Diversified Stock Class I                                                                                         | 3,450,577   | 5,428,292     |
|                                                          | Special Value Class I                                                                                             | 1,485,641   | 2,579,377     |
| DFA                                                      | US Core Equity 2                                                                                                  | 2,989,726   | 4,956,290     |
|                                                          | International Core Equity                                                                                         | 2,347,791   | 2,363,286     |
|                                                          | US Core Equity 1                                                                                                  | 1,746,842   | 1,885,845     |
|                                                          | Short Term Ext Quality                                                                                            | 1,626,000   | 1,627,499     |
|                                                          | Emerg Mkts Core Equity                                                                                            | 581,134     | 829,214       |
|                                                          | Global Fixed Income                                                                                               | 813,000     | 815,209       |
|                                                          | Investment Grade                                                                                                  | 813,000     | 809,194       |
|                                                          | Select Hedge Global Fixed Inc                                                                                     | 813,000     | 807,501       |
|                                                          | Real Estate Securities                                                                                            | 412,862     | 595,235       |
|                                                          | Intl Real Estate Sec                                                                                              | 946,992     | 535,477       |
|                                                          | Large Cap International                                                                                           | 168,671     | 153,623       |
| Artisan Funds, Inc.                                      | International Fund                                                                                                | 1,957,617   | 2,498,416     |
|                                                          | Mid Cap Value Fund Inv                                                                                            | 1,429,072   | 1,819,334     |
| Harbor Fund                                              | International Fund                                                                                                | 1,899,497   | 2,417,512     |
| Blair William Mutual Funds, Inc.                         | Intl Growth                                                                                                       | 2,157,730   | 2,326,938     |
| Dodge & Cox                                              | International Stock                                                                                               | 2,022,348   | 2,231,107     |
| Morgan Stanley Institutional Fund Trust                  | Mid Cap Growth                                                                                                    | 1,250,353   | 1,738,071     |
| Vanguard                                                 | S/T Bond Index Fund-Signal                                                                                        | 1,628,881   | 1,624,297     |
|                                                          | High Yield Corp                                                                                                   | 815,935     | 811,780       |
| T. Rowe Price Inst                                       | L/C Growth Fund                                                                                                   | 1,055,989   | 1,483,492     |
| MFS                                                      | Value Fund I                                                                                                      | 1,000,816   | 1,373,767     |
| Gateway                                                  | Fund Y                                                                                                            | 858,690     | 923,540       |
|                                                          |                                                                                                                   | 48,850,390  | 57,877,909    |
| Common Stock                                             |                                                                                                                   |             |               |
| * Centaur Inc.                                           | Class C Common Stock                                                                                              | **          | 4,474,197     |
| * Money market fund                                      | Prime MM Fund Select, .03%                                                                                        | 118,206     | 118,206       |
| J. P. Morgan Securities, Inc.                            |                                                                                                                   |             |               |
| * Common stock                                           | Steel Dynamics, Inc.                                                                                              | 1,481,075   | 8,663,339     |
| * Money market fund                                      | JPM US Govt Instl Sweep                                                                                           | 327,751     | 327,751       |

See report of independent auditors.

13

## HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

EIN #34-0930923 Plan #002

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

| Identity of Issue, Borrower,<br>Lessor, or Similar Party | Description of Investment,<br>Including Maturity Date, Rate of<br>Interest, Collateral, Par, or<br>Maturity Value | Cost | Current Value        |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|------|----------------------|
| Cash Value of Life Insurance                             | Certificate #6073535                                                                                              | **   | 210,369              |
|                                                          | Certificate #CM2031608U                                                                                           | **   | 129,502              |
|                                                          | Certificate #066773104                                                                                            | **   | 121,001              |
|                                                          | Certificate #X970000770                                                                                           | **   | 118,377              |
|                                                          | Certificate #CM3201700A                                                                                           | **   | 81,847               |
|                                                          | Certificate #U000032171                                                                                           | **   | 65,445               |
|                                                          | Certificate #U000032323                                                                                           | **   | 62,411               |
|                                                          | Certificate #X970000728                                                                                           | **   | 47,237               |
|                                                          | Certificate #11781484                                                                                             | **   | 46,508               |
|                                                          | Certificate #U000038786                                                                                           | **   | 27,194               |
|                                                          |                                                                                                                   |      | <u>909,891</u>       |
| Total investments                                        |                                                                                                                   |      | <u>\$ 75,774,259</u> |

\*Indicates Party in Interest to the Plan.

\*\*Historical cost information is not available for certain Plan assets.

## HEIDTMAN STEEL PRODUCTS, INC. PENSION PLAN AND TRUST

EIN #34-0930923 Plan #002

## Schedule H, line 4j – Schedule of Reportable Transactions

Year Ended March 31, 2012

| Identity of Party Involved                                               | Description of Asset<br>Including Interest Rate and<br>Maturity in Case of a Loan | Purchase<br>Price | Asset Disposals  |                  | Current<br>Value of<br>Asset on<br>Transaction<br>Date | Net Gain<br>or (Loss) |
|--------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------|------------------|------------------|--------------------------------------------------------|-----------------------|
|                                                                          |                                                                                   |                   | Selling<br>Price | Cost<br>of Asset |                                                        |                       |
| Category (i) – Single of transactions in excess of 5% of Plan net assets |                                                                                   |                   |                  |                  |                                                        |                       |
| * Wilmington Trust Company                                               | Prime MM Fund Select                                                              | \$ 6,305,876      | -                | -                | \$ 6,305,876                                           | -                     |
|                                                                          | Prime MM Fund Select                                                              | 5,975,000         | -                | -                | 5,975,000                                              | -                     |
|                                                                          | Prime MM Fund Select                                                              | 5,927,596         | -                | -                | 5,927,596                                              | -                     |
|                                                                          | Prime MM Fund Select                                                              | -                 | \$ 5,975,000     | \$ 5,975,000     | 5,975,000                                              | \$ -                  |
|                                                                          | Prime MM Fund Select                                                              | -                 | 5,975,000        | 5,975,000        | 5,975,000                                              | -                     |
|                                                                          | Schwab Stable Value Fund<br>Instl III Class                                       | 5,975,000         | -                | -                | 5,975,000                                              | -                     |
|                                                                          | Schwab Stable Value Fund<br>Instl III Class                                       | -                 | 6,305,876        | 6,081,580        | -                                                      | 224,296               |
|                                                                          | Category (iii) – Series of transactions in excess of 5% of Plan net assets        |                   |                  |                  |                                                        |                       |
| * Wilmington Trust Company                                               | Prime MM Fund Select                                                              |                   |                  |                  |                                                        |                       |
|                                                                          | Purchases                                                                         | 28,207,074        | -                | -                | 28,207,074                                             | -                     |
|                                                                          | Sales                                                                             | -                 | 28,120,280       | 28,120,280       | 28,120,280                                             | -                     |
|                                                                          | Schwab Stable Value Fund<br>Instl III Class                                       |                   |                  |                  |                                                        |                       |
|                                                                          | Purchases                                                                         | 6,935,573         | -                | -                | 6,935,573                                              | -                     |
|                                                                          | Sales                                                                             | -                 | 12,223,140       | 11,793,164       | 12,223,140                                             | 429,976               |
|                                                                          | Pimco Funds Total Return<br>Fund Institutional Class                              |                   |                  |                  |                                                        |                       |
|                                                                          | Purchases                                                                         | 3,687,694         | -                | -                | 3,687,694                                              | -                     |
| Sales                                                                    | -                                                                                 | 3,400,000         | 3,404,903        | 3,400,000        | (4,903)                                                |                       |

There were no category, (ii) or (iv) reportable transactions during 2012.  
Columns for "Lease Rental" and "Expense Incurred with Transaction" are not applicable.

\* Transactions made on the market.