

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <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><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                                                                                                                                                           |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                                                                                                                                                                                           |
| A 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 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). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input checked="" type="checkbox"/>                                                                                                                                                                                                       |
| D 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—enter all requested information</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                          |            |                                                       |  |                                                                     |  |                                                             |  |                                                             |  |
| <b>1a</b> Name of plan<br><u>THOMAS STEEL STRIP CORP. PENSION PLAN</u>                                                                                                                                               | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan<br/><u>06/01/1975</u></td> </tr> <tr> <td colspan="2"><b>2b</b> Employer Identification Number (EIN)<br/><u>13-2799255</u></td> </tr> <tr> <td colspan="2"><b>2c</b> Sponsor's telephone number<br/><u>330-841-6236</u></td> </tr> <tr> <td colspan="2"><b>2d</b> Business code (see instructions)<br/><u>331200</u></td> </tr> </table> | <b>1b</b> Three-digit plan number (PN) ▶ | <u>001</u> | <b>1c</b> Effective date of plan<br><u>06/01/1975</u> |  | <b>2b</b> Employer Identification Number (EIN)<br><u>13-2799255</u> |  | <b>2c</b> Sponsor's telephone number<br><u>330-841-6236</u> |  | <b>2d</b> Business code (see instructions)<br><u>331200</u> |  |
| <b>1b</b> Three-digit plan number (PN) ▶                                                                                                                                                                             | <u>001</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                          |            |                                                       |  |                                                                     |  |                                                             |  |                                                             |  |
| <b>1c</b> Effective date of plan<br><u>06/01/1975</u>                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |            |                                                       |  |                                                                     |  |                                                             |  |                                                             |  |
| <b>2b</b> Employer Identification Number (EIN)<br><u>13-2799255</u>                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |            |                                                       |  |                                                                     |  |                                                             |  |                                                             |  |
| <b>2c</b> Sponsor's telephone number<br><u>330-841-6236</u>                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |            |                                                       |  |                                                                     |  |                                                             |  |                                                             |  |
| <b>2d</b> Business code (see instructions)<br><u>331200</u>                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                          |            |                                                       |  |                                                                     |  |                                                             |  |                                                             |  |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>THOMAS STEEL STRIP CORP.</u><br><br><u>DELAWARE AVE. N.W.</u><br><u>WARREN, OH 44485</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>                                                                                                                                                                                             | Filed with authorized/valid electronic signature.<br><br><b>Signature of plan administrator</b> | Date | Enter name of individual signing as plan administrator        |
| <b>SIGN HERE</b>                                                                                                                                                                                             | <b>Signature of employer/plan sponsor</b>                                                       | Date | Enter name of individual signing as employer or plan sponsor  |
| <b>SIGN HERE</b>                                                                                                                                                                                             | <b>Signature of DFE</b>                                                                         | Date | Enter name of individual signing as DFE                       |
| Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)<br><br><u>PACKER THOMAS</u><br><u>6601 WESTFORD PLACE, SUITE 101</u><br><u>CANFIELD, OH 44406</u> |                                                                                                 |      | Preparer's telephone number (optional)<br><u>330-533-9777</u> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |            |
| <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><b>a</b> Sponsor's name                                                                                                                                                                                                                                          |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>583</b> |
| <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>168</b> |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                                                        |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>259</b> |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>41</b>  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                                                   |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>468</b> |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>104</b> |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>572</b> |
| <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |
| <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>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |            |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....                                                                                                                                                                                                                                                                                                                       |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |            |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br><b>1A 1B</b>                                                                                                                                                                                                                                                                               |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| <b>9a</b> Plan funding arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                  |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br><b>(1)</b> <input type="checkbox"/> Insurance<br><b>(2)</b> <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br><b>(3)</b> <input checked="" type="checkbox"/> Trust<br><b>(4)</b> <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                              |            |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |            |
| <b>a Pension Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br><b>(2)</b> <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br><b>(3)</b> <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br><b>(1)</b> <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br><b>(2)</b> <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br><b>(3)</b> <input type="checkbox"/> <b>A</b> (Insurance Information)<br><b>(4)</b> <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br><b>(5)</b> <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br><b>(6)</b> <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |            |

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</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>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THOMAS STEEL STRIP CORP. PENSION PLAN</u>                                                                     | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>                                                                                                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>THOMAS STEEL STRIP CORP.</u>                               | <b>D</b> Employer Identification Number (EIN)<br><u>13-2799255</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                  | <b>Basic Information</b>                |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>                                                                                                                              |                                         |
| <b>2</b> Assets:                                                                                                                                                                                               |                                         |
| <b>a</b> Market value .....                                                                                                                                                                                    | <b>2a</b> <u>54996758</u>               |
| <b>b</b> Actuarial value .....                                                                                                                                                                                 | <b>2b</b> <u>54238827</u>               |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                                           |                                         |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                     | <b>3a</b> <u>357</u> <u>48416706</u>    |
| <b>b</b> For terminated vested participants.....                                                                                                                                                               | <b>3b</b> <u>44</u> <u>1447280</u>      |
| <b>c</b> For active participants:                                                                                                                                                                              |                                         |
| <b>(1)</b> Non-vested benefits .....                                                                                                                                                                           | <b>3c(1)</b> <u>1564971</u>             |
| <b>(2)</b> Vested benefits .....                                                                                                                                                                               | <b>3c(2)</b> <u>24163759</u>            |
| <b>(3)</b> Total active.....                                                                                                                                                                                   | <b>3c(3)</b> <u>184</u> <u>25728730</u> |
| <b>d</b> Total.....                                                                                                                                                                                            | <b>3d</b> <u>585</u> <u>75592716</u>    |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input checked="" type="checkbox"/>                                                                               |                                         |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                      | <b>4a</b> <u>70880366</u>               |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b> <u>75489568</u>               |
| <b>5</b> Effective interest rate .....                                                                                                                                                                         | <b>5</b> <u>6.60 %</u>                  |
| <b>6</b> Target normal cost.....                                                                                                                                                                               | <b>6</b> <u>1471226</u>                 |

**Statement by Enrolled Actuary**

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

|                                                                    |  |                                        |
|--------------------------------------------------------------------|--|----------------------------------------|
| <b>SIGN HERE</b>                                                   |  | <u>10/14/2014</u>                      |
| Signature of actuary                                               |  | Date                                   |
| <u>DAVID R. JARRETT</u>                                            |  | <u>14-04821</u>                        |
| Type or print name of actuary                                      |  | Most recent enrollment number          |
| <u>BUCK CONSULTANTS, LLC</u>                                       |  | <u>412-281-2506</u>                    |
| Firm name                                                          |  | Telephone number (including area code) |
| <u>11 STANWIX STREET, SUITE 700</u><br><u>PITTSBURGH, PA 15222</u> |  |                                        |
| Address of the firm                                                |  |                                        |

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

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

**Schedule SB (Form 5500) 2013**  
**v. 130118**

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b>                                                                         |                       |                        |
|--------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                            | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                   | 785931                | 0                      |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                      | 785931                |                        |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>13.22</u> % .....                                                      | 103900                |                        |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                             |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                            |                       | 479                    |
| <b>b</b> Interest on (a) using prior year's effective interest rate of <u>6.94</u> % except as otherwise provided (see instructions) ..... |                       | 33                     |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                              |                       | 512                    |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                            |                       |                        |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                          |                       |                        |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                               | 889831                | 0                      |

| <b>Part III Funding Percentages</b>                                                                                                                                        |           |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 75.26 % |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 72.77 % |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 75.31 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %       |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 04/15/2013                                                                               | 951127                            | 0                               |                          |                                   |                                 |
| 07/12/2013                                                                               | 951127                            | 0                               |                          |                                   |                                 |
| 10/15/2013                                                                               | 951127                            | 0                               |                          |                                   |                                 |
| 01/15/2014                                                                               | 951127                            | 0                               |                          |                                   |                                 |
| 09/15/2014                                                                               | 1207883                           | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
| <b>Totals ►</b>                                                                          |                                   |                                 | <b>18(b)</b>             | 5012391                           | <b>18(c)</b>                    |

|                                                                                                                                                                                             |            |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:                                                        |            |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....                                                                                        | <b>19a</b> |         |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                                                                          | <b>19b</b> |         |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....                                                                     | <b>19c</b> | 4731446 |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                                                                                 |            |         |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                                              |            |         |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |            |         |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                                                                             |            |         |

| Liquidity shortfall as of end of quarter of this plan year |         |         |         |
|------------------------------------------------------------|---------|---------|---------|
| (1) 1st                                                    | (2) 2nd | (3) 3rd | (4) 4th |
| 0                                                          | 0       | 0       | 0       |

**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                       |                       |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>5.23% | 2nd segment:<br>6.51% | 3rd segment:<br>7.16 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       |                        | <b>22</b> 63                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....                                    | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                     |           |   |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                           | <b>28</b> |   |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> |   |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                   | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 1471226            |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          |                    |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 22243720            | 3260220            |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            | <b>34</b>           | 4731446            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                     |                    |               |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 4731446            |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 4731446            |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 0                  |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          |                    |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                                               |  |  |
|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                                               |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input checked="" type="checkbox"/> 15 years                                                          |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input checked="" type="checkbox"/> 2010 <input checked="" type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                                                     |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                                                     |  |  |

|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| <div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div> | OMB No. 1210-0110                       |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | 2013                                    |
|                                                                                                                                                                                                                                              |                                                                                                                                                                                                                             | This Form is Open to Public Inspection. |

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013 |                                                      |     |
| A Name of plan<br>THOMAS STEEL STRIP CORP. PENSION PLAN                                    | B Three-digit plan number (PN) ▶                     | 001 |
|                                                                                            |                                                      |     |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>THOMAS STEEL STRIP CORP.         | D Employer Identification Number (EIN)<br>13-2799255 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| 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 |
|------------------------------------------------------------------------------------------------------------|

|                                                                                                           |
|-----------------------------------------------------------------------------------------------------------|
| (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)

LITTLER MENDELSON, P.C.

1100 SUPERIOR AVENUE EAST, 20TH FLO  
CLEVELAND, OH 44114

94-2602731

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 29                     | ATTORNEY                                                                                          | 49281                                                                  | 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)

SUMMIT STRATEGIES

8182 MARYLAND AVE., 6TH FLOOR  
ST. LOUIS, MO 63105

43-1708520

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 27 28                  | INVESTMENT ADVISOR                                                                                | 47992                                                                  | 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)

BUCK CONSULTANTS

11 STANWIX STREET, SUITE 700  
PITTSBURGH, PA 15222

13-3954297

| (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? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11                     | ACTUARY                                                                                           | 42489                                                                  | 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)

SILCHESTER INTL INVESTORS LTD

780 THIRD AVENUE, 42ND FLOOR  
NEW YORK, NY 10017

36-7045783

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 27 28                     | INVESTMENT<br>ADVISOR                                                                                         | 41346                                                                           | 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)

PYRAMIS GLOBAL ADVISORS

900 SALEM STREET  
SMITHFIELD, RI 02917

20-2159373

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 27 28                     | INVESTMENT<br>ADVISOR                                                                                         | 29911                                                                           | 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)

JANUS INTECH

151 DETROIT STREET  
DENVER, CO 80206

20-0780118

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 27 28                     | INVESTMENT<br>ADVISOR                                                                                         | 24206                                                                           | 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)

COMERICA BANK

411 W. LAFAYETTE  
DETROIT, MI 48226

42-1741646

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 21                        | TRUSTEE                                                                                                       | 13275                                                                           | 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)

PINNACLE ASSOCIATES

335 MADISON AVENUE, 11TH FLOOR  
NEW YORK, NY 10017

13-3220717

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 27 28                     | INVESTMENT<br>ADVISOR                                                                                         | 8734                                                                            | 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)

MCKINLEY CAPITAL MANAGEMENT LLC

3301 C STREET, SUITE 500  
ANCHORAGE, AK 99503

92-0136349

| (b)<br>Service<br>Code(s) | (c)<br>Relationship to<br>employer, employee<br>organization, or<br>person known to be<br>a party-in-interest | (d)<br>Enter direct<br>compensation paid<br>by the plan. If none,<br>enter -0-. | (e)<br>Did service provider<br>receive indirect<br>compensation? (sources<br>other than plan or plan<br>sponsor) | (f)<br>Did indirect compensation<br>include eligible indirect<br>compensation, for which the<br>plan received the required<br>disclosures? | (g)<br>Enter total indirect<br>compensation received by<br>service provider excluding<br>eligible indirect<br>compensation for which you<br>answered "Yes" to element<br>(f). If none, enter -0-. | (h)<br>Did the service<br>provider give you a<br>formula instead of<br>an amount or<br>estimated amount? |
|---------------------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| 27 28                     | INVESTMENT<br>ADVISOR                                                                                         | 7299                                                                            | 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"/>                                                 |

**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:

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>SCHEDULE D</b><br/><b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</p> | <p style="text-align: center;"><b>DFE/Participating Plan Information</b></p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p> | <p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p> |
| <p>For calendar plan year 2013 or fiscal plan year beginning <span style="color: blue;">01/01/2013</span> and ending <span style="color: blue;">12/31/2013</span></p>                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>A</b> Name of plan<br/><span style="color: blue;">THOMAS STEEL STRIP CORP. PENSION PLAN</span></p>                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       | <p><b>B</b> Three-digit plan number (PN) ▶ <span style="color: blue;">001</span></p>                                                                                                                                                                         |
| <p><b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br/><span style="color: blue;">THOMAS STEEL STRIP CORP.</span></p>                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                       | <p><b>D</b> Employer Identification Number (EIN)<br/><span style="color: blue;">13-2799255</span></p>                                                                                                                                                        |
| <p><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)</p>                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">SILCHESTER INTL INV INTL VALUE EGT</span></p>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">SILCHESTER INTL INVESTORS LTD</span></p>                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">36-7045783-001</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">C</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">0</span></p>                                                                                                               |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">INTECH ENHANCED PLUS FUND LLC</span></p>                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">JANUSINTECH</span></p>                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">20-0780118-001</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">C</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">0</span></p>                                                                                                               |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">MCKINLEY CAPITAL INTL GROWTH FUND</span></p>                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">MCKINLEY CAPITAL MANAGEMENT LLC</span></p>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">38-3722488-001</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">C</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">0</span></p>                                                                                                               |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">PYRAMIS CORE PLUS COMMINGLED FUND</span></p>                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">PYRAMIS GLOBAL ADVISORS</span></p>                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">20-4659714-052</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">C</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">0</span></p>                                                                                                               |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">MAGNITUDE INSTITUTIONAL, LTD</span></p>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">MAGNITUDE CAPITAL LLC</span></p>                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">02-0696120-000</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">C</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">5512317</span></p>                                                                                                         |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <span style="color: blue;">THE ONSHORE GRESHAM A FUND</span></p>                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a): <span style="color: blue;">GRESHAM INVESTMENT MANAGEMENT</span></p>                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN <span style="color: blue;">80-0358037-001</span></p>                                                                                                                                                                                                                                               | <p><b>d</b> Entity code <span style="color: blue;">C</span></p>                                                                                                                                                                                                                                                                                       | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="color: blue;">1985517</span></p>                                                                                                         |
| <p><b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:</p>                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>b</b> Name of sponsor of entity listed in (a):</p>                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
| <p><b>c</b> EIN-PN</p>                                                                                                                                                                                                                                                                                                | <p><b>d</b> Entity code</p>                                                                                                                                                                                                                                                                                                                           | <p><b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>                                                                                                                                                   |

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</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><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><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><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
| <b>A</b> Name of plan<br><u>THOMAS STEEL STRIP CORP. PENSION PLAN</u>                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THOMAS STEEL STRIP CORP.</u>                                                                                                                                                                         |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><br><u>13-2799255</u>                                   |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                               |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> 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. <b>Round off amounts to the nearest dollar.</b> 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. |                                                                                             |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                               |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                        | <b>1a</b>       | 75000                 | 0               |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                         |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions .....                                                            | <b>1b(1)</b>    | 700177                | 2159010         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions .....                                                         | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other .....                                                                             | <b>1b(3)</b>    | 327                   | 7               |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>    | 1350752               | 804313          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                        | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                         | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other .....                                                                         | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                      |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                         | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common .....                                                                            | <b>1c(4)(B)</b> | 844672                | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                               | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property) .....                                   | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                                | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans .....                                                                 | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>    | 39366610              | 7497834         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>   | 6116098               | 0               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other .....                                                                            | <b>1c(15)</b>   | 6544404               | 51329323        |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (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>    | 54998040              | 61790487        |

**Liabilities**

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

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 54998040 | 61790487 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 5012391    |           |
| <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>    |            | 5012391   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 111        |           |
| <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> |            |           |
| (G) Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                                     | <b>2b(1)(G)</b> |            | 111       |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> | 67291      |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> |            |           |
| (D) Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                         | <b>2b(2)(D)</b> |            | 67291     |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 81367657   |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 78016397   |           |
| <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> |            | 3351260   |
| (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> | 3809881    |           |
| (C) Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....                | <b>2b(5)(C)</b> |            | 3809881   |

|                                                                                                 |        | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | 2b(6)  |            | 29423     |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | 2b(10) |            | 0         |
| c Other income .....                                                                            | 2c     |            | 7002      |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total .....               | 2d     |            | 12277359  |

**Expenses**

|                                                                                      |       |         |         |
|--------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                  |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 5209881 |         |
| (2) To insurance carriers for the provision of benefits .....                        | 2e(2) |         |         |
| (3) Other .....                                                                      | 2e(3) |         |         |
| (4) Total benefit payments. Add lines 2e(1) through (3) .....                        | 2e(4) |         | 5209881 |
| f Corrective distributions (see instructions) .....                                  | 2f    |         |         |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |         |         |
| h Interest expense .....                                                             | 2h    |         |         |
| i Administrative expenses: (1) Professional fees .....                               | 2i(1) | 91770   |         |
| (2) Contract administrator fees .....                                                | 2i(2) |         |         |
| (3) Investment advisory and management fees .....                                    | 2i(3) | 159488  |         |
| (4) Other .....                                                                      | 2i(4) | 23773   |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4) .....                 | 2i(5) |         | 275031  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |         | 5484912 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 6792447 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan .....                                   | 2l(1) |  |         |
| (2) From this plan .....                                 | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **PACKER THOMAS**

(2) EIN: **34-1667340**

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

During the plan year:

**a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....

**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.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| <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   |    | 500000 |
| <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. ....                                      |     | X  |        |

**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) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .... ☒ Yes ☐ No ☐ Not determined

## Part V Trust Information (optional)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <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>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

|                                                                                                  |                                                                    |
|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>THOMAS STEEL STRIP CORP. PENSION PLAN</u>                            | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>THOMAS STEEL STRIP CORP.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>13-2799255</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> | <u>0</u> |
| <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>34-1859510</u> |          |          |
| <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>0</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>                    |                                        |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                                        |                                         |
| <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>                    |                                        |                                         |
| <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 checked="" 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 checked="" 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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

## REPORT OF INDEPENDENT AUDITORS

TO THE PLAN ADMINISTRATOR OF  
THOMAS STEEL STRIP CORPORATION PENSION PLAN

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Thomas Steel Strip Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### Basis for Disclaimer of Opinion

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 D, which was certified by Comerica Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

6601 Westford Place  
Suite 101  
Canfield, Ohio  
44406

330-533-9777  
1-800-943-4278  
Fax: 330-533-1734  
[www.packerthomas.com](http://www.packerthomas.com)

**Disclaimer of Opinion**

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**

The supplemental schedules on pages 18-19 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedules referred to above.

**Report on Form and Content in Compliance With DOL Rules and Regulations**

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 trustee, 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.



Canfield, Ohio  
October 7, 2014

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, LINE 4 – ADDITIONAL INFORMATION FOR PLANS IN AT-RISK STATUS**

A 60% at-risk phase-in was applied to the not-at-risk funding target. At-risk assumptions required by PPA were used to develop the at-risk liabilities. For purposes of determining at-risk funding target and at-risk target normal cost, employees eligible to retire and receive a benefit in the next 11 years are assumed to commence when first eligible (but not before the end of the current plan year) and will elect to receive the form of benefit producing the highest present value. The optional form of payment determined to be the most valuable form of payment for at-risk purposes was a single life annuity.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS**

**Effective Date**

July 31, 1980.

**Eligibility**

Any individual who is covered by the Basic Agreement and has attained age 21 and completed one year of service. New employees are not eligible for participation.

**Years of Service (Vesting Service)**

A period of 12 consecutive months during which an employee completes not less than 1,000 hours of service. In general, an employee's years of service shall be determined with respect to the 12 consecutive month period beginning on the employee's employment commencement date and each anniversary thereof.

**Credited Service**

All years of service (calculated to the nearest month) in which an employee completed 1,000 hours of service. Service during a period of layoff is included if the participant returns to service within two years of the initial layoff date.

**Final Average Monthly Earnings**

The monthly average of earnings paid during highest 5 years of service out of the last 10 years of service. Under the terms of the contract, participants who retire by July 31, 2007 use the highest 5 years of earnings out of all years back to 1993.

**Accrued Benefit**

The monthly accrued benefit is equal to the greatest of:

- 1) 1.175% of Final Average Monthly Earnings for each year of service up to 30 years plus 1.25% of Final Average Monthly Earnings for years and months of service in excess of 30 years.
- 2) For participants with 10 or more Years of Service:  
\$50.00 times Credited Service
- 3) The Lifetime Minimum Benefit for employees retiring with at least 30 Years of Service is \$1,600.

Effective July 31, 1977, the accrued normal retirement benefit under 1) above is increased by 5% for those active participants who retire on or after July 31, 1977. The 5% increase does not apply to any benefits payable under the Surviving Spouse Benefit provision described below.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS (cont.)**

**Special Payment**

A lump sum payment in an amount equal to 13 weeks of vacation pay including cost-of-living adjustment reduced by the amount of vacation pay received for the year, payable the first full month after retirement or application for retirement and representing the first 3 months of pension payments. In the case of an employee who has over 25 years of service, an amount equal to 14 weeks of vacation pay reduced by vacation taken would be calculated.

**Normal Retirement**

Eligibility is age 65 and 5 Years of Service. Monthly benefit is equal to the Special Payment followed by the Accrued Benefit payable immediately.

**30-Year Retirement**

Eligibility is 30 Years of Service. Monthly benefit is equal to the Special Payment followed by the Accrued Benefit payable immediately.

**62-15 Retirement**

Eligibility is age 62 and 15 Years of Service. Monthly benefit is equal to the Special Payment followed by the Accrued Benefit payable immediately.

**60-15 Retirement**

Eligibility is age 60 and 15 Years of Service. Monthly benefit is equal to Special Payment followed by the Accrued Benefit deferred to age 62 or payable immediately and reduced by the following factors:

| Age at Start of Pension | Percentage |
|-------------------------|------------|
| 60                      | 83.82%     |
| 61                      | 91.45      |

**Permanent Incapacity Retirement**

Eligibility is permanent incapacity after 15 Years of Service. Monthly benefit is payable upon proof of continuous disability and is equal to Accrued Benefit. A \$400 monthly supplement is payable until age 62, provided the participant is not entitled to a Public Pension.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS (cont.)**

**70/80 Retirement**

Eligibility is termination due to layoff, permanent shutdown, or physical disability for participants with 15 Years of Service (i) having attained age 55 or (ii) whose combined age and Years of Service equal 80 or more. Monthly benefit is equal to the Special Payment followed by the Accrued Benefit. A \$400 monthly supplement is payable until age 62, provided participant is not entitled to a Public Pension.

**Rule-Of-65 Retirement**

Eligibility is termination due to layoff or physical disability prior to age 55 with 20 Years of Service and the sum of age and service is greater than 65, but less than 80. Monthly benefit is equal to the Special Payment plus the Accrued Benefit payable immediately. A \$400 monthly supplement is payable until age 62, provided the participant is not entitled to a Public Pension.

**Deferred Vested Benefit**

Eligibility is 5 Years of Service. Monthly benefit is a deferred pension equal to the Accrued Benefit payable at age 65. If an employee has attained age 40 and 15 Years of Service at termination, benefit is payable unreduced at age 62. Employee may elect to receive a benefit commencing at age 60 equal to the normal retirement benefit reduced by the following factors:

|                                    | <b>Not Age 40 and 15 Years<br/>of Service at Termination</b> | <b>Age 40 and 15 Years<br/>of Service at Termination</b> |
|------------------------------------|--------------------------------------------------------------|----------------------------------------------------------|
| <b>Age at Start<br/>of Pension</b> | <b>Percentage</b>                                            | <b>Percentage</b>                                        |
| 60                                 | 63.10                                                        | 83.82                                                    |
| 61                                 | 68.85                                                        | 91.45                                                    |
| 62                                 | 75.28                                                        | 100.00                                                   |
| 63                                 | 82.53                                                        | 100.00                                                   |
| 64                                 | 90.72                                                        | 100.00                                                   |

**Surviving Spouse's Benefit**

Death in active service after completing 15 Years of Service or death after retirement on other than a deferred vested pension entitles the surviving spouse to a benefit. The monthly benefit is equal to the greater of \$140 per month or 50% of the Accrued Benefit (without reduction for early retirement) payable until the spouse becomes eligible for a Social Security Benefit. After the spouse becomes eligible for a Social Security Benefit, the greater of \$90 or 50% of the Accrued Benefit (without reduction for early retirement) less 50% of the surviving spouse's Social Security Benefit based on the law in effect at date of death.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – SUMMARY OF PLAN PROVISIONS (cont.)**

**Pre-Pension Spouse Coverage**

Eligibility is for participants who attained (i) age 55 with 15 Years of Service, or (ii) age 60 with 10 Years of Service, while accruing service. Monthly benefit is 50% of the Accrued Benefit, reduced by the applicable 50% joint and survivor annuity factor, and further reduced by .7% for each year coverage is in effect.

**Pre-Retirement Surviving Annuity Coverage**

Eligibility is (i) death in active service after 5 Years of Service, or (ii) death of a terminated vested participant before benefit payments begin. Monthly benefit is 50% of the Accrued Benefit, reduced by the applicable 50% joint and survivor factor and reduced for early retirement, if applicable. Payments commence at the earliest date the participant would have been eligible to retire.

**Normal Form of Benefit**

For a single participant, the normal form of benefit is a life annuity. For married participants, the normal form of benefit is a 50% joint and survivorship annuity.

**Optional Forms of Benefit**

1. 50% Co-Pensioner Option
2. 100% Co-Pensioner Option

**Contributions**

All contributions to support the Plan are made by the Company.

Thomas Steel Strip Corporation Pension Plan

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS**

**(HELD AT END OF YEAR)**

EIN: 13-2799255

Plan Number: 001

December 31, 2013

| (a)                                      | (b)<br>Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party | (c)<br>Description of investment including<br>maturity date, rate of interest,<br>collateral, par, or maturity value | (d)<br>Cost   | (e)<br>Current<br>Value |
|------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------|-------------------------|
| *                                        | Magnitude Institutional Limited<br>Class A                         | Common/collective fund-- 3,919.978 shares                                                                            | \$ 5,000,000  | \$ 5,512,317            |
| *                                        | Onshore Gresham A + Fund LLC                                       | Common/collective fund-- 2,225,000 shares                                                                            | 2,225,000     | 1,985,517               |
| <b>TOTAL COMMON/COLLECTIVE FUNDS</b>     |                                                                    |                                                                                                                      | 7,225,000     | 7,497,834               |
|                                          |                                                                    |                                                                                                                      |               |                         |
|                                          | Principal Life Insurance Company                                   | Investment contract-- 184,784.559 shares                                                                             | 3,695,990     | 6,110,655               |
|                                          | Goldman Sachs FS<br>Government Fund                                | Money market fund-- 804,313.460 shares                                                                               | 804,313       | 804,313                 |
| *                                        | Summit Domestic Equity Series                                      | Limited liability company-- 1,010,088.202 shares                                                                     | 12,610,699    | 13,875,218              |
| *                                        | Summit Global Equity Series                                        | Limited liability company-- 1,089,541.410 shares                                                                     | 13,019,060    | 14,725,869              |
| *                                        | Summit Fixed Income Series                                         | Limited liability company-- 1,662,316.453 shares                                                                     | 16,500,000    | 16,617,581              |
| <b>TOTAL LIMITED LIABILITY COMPANIES</b> |                                                                    |                                                                                                                      | 42,129,759    | 45,218,668              |
|                                          |                                                                    |                                                                                                                      |               |                         |
| <b>TOTAL INVESTMENTS</b>                 |                                                                    |                                                                                                                      | \$ 53,855,062 | \$ 59,631,470           |
|                                          |                                                                    |                                                                                                                      |               |                         |

**EIN: 13-2799255    PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA**

***Distribution of Active Participants as of January 1, 2013 – Age by Service***

[illegible]

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS**

***Interest/Discount Rates***

---

|               |                                         |       |
|---------------|-----------------------------------------|-------|
| Current Year: | Segment Rates with four-month lookback: |       |
|               | First Segment Rate                      | 1.75% |
|               | Second Segment Rate                     | 4.62% |
|               | Third Segment Rate                      | 5.72% |

The plan sponsor elected to waive HATFA for the current year for benefit restrictions but not minimum funding purposes. In accordance with HATFA, the first, second and third Segment Rates are constrained to a 90%-110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2012, or **5.23%**, **6.51%** and **7.16%**, respectively, for minimum funding but not benefit restrictions or maximum tax-deductible contribution purposes. In accordance with MAP-21, the first, second and third Segment Rates are constrained to an 85%-115% Corridor around the average Segment Rates for the 25-year period ending September 30, 2012, or **4.94%**, **6.15%** and **6.76%**, respectively, for benefit restrictions purposes only.

|                          |       |
|--------------------------|-------|
| Effective Interest Rate: |       |
| Based on HATFA rates     | 6.60% |
| Based on MAP-21 rates    | 6.25% |

|             |                                         |       |
|-------------|-----------------------------------------|-------|
| Prior Year: | Segment Rates with four-month lookback: |       |
|             | First Segment Rate                      | 2.06% |
|             | Second Segment Rate                     | 5.25% |
|             | Third Segment Rate                      | 6.32% |

In accordance with MAP-21, the first, second and third Segment Rates were constrained to a 90%-110% Corridor around the average Segment Rates for the 25-year period ending September 30, 2011, or **5.54%**, **6.85%** and **7.52%**, respectively, for minimum funding and benefit restrictions but not maximum tax-deductible contribution purposes.

|                          |       |
|--------------------------|-------|
| Effective Interest Rate: |       |
| Based on MAP-21 rates    | 6.94% |

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS (cont.)**

***Economic Assumptions***

---

**Salary increase assumption**

Salaries are assumed to increase at the rate of 2.0% per year.

**Expenses**

Expected plan related expenses of \$314,000 were included in the 2013 Target Normal Cost. Expected plan related expenses of \$292,000 were included in the 2012 Target Normal Cost. Current year expected plan related expenses are equal to prior year actual plan related expenses, rounded to the nearest \$1,000.

**Loading or Contingency Reserves**

None.

***Non-economic Assumptions***

---

**Frequency of optional payment forms**

In accordance with actual experience, all participants are assumed to elect a single life annuity.

**Marital percentage**

70% of participants are assumed to be married. Husbands are assumed to be 4 years older than their wives.

**Mortality**

Mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuitants and 15 years for non-annuitants.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS (cont.)**

***Non-economic Assumptions (cont.)***

---

**Retirement rates:**

Employees retiring from active service:

| Age | Rate   |
|-----|--------|
| 50  | 3.0%   |
| 51  | 3.0%   |
| 52  | 3.0%   |
| 53  | 3.0%   |
| 54  | 3.0%   |
| 55  | 4.0%   |
| 56  | 4.5%   |
| 57  | 5.0%   |
| 58  | 5.5%   |
| 59  | 6.0%   |
| 60  | 7.0%   |
| 61  | 8.0%   |
| 62  | 50.0%  |
| 63  | 25.0%  |
| 64  | 25.0%  |
| 65  | 100.0% |

Deferred vested participants:

Those having attained age 40 and 15 years of service at time of termination are assumed to commence benefits at age 62. The remainder are assumed to commence benefits at age 65.

**Disability rates**

| Age | Rate |
|-----|------|
| 25  | .02% |
| 30  | .03% |
| 35  | .04% |
| 40  | .05% |
| 45  | .08% |
| 50  | .14% |
| 55  | .27% |
| 60  | .68% |

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, PART V – STATEMENT OF ACTUARIAL ASSUMPTIONS / METHODS (cont.)**

***Non-economic Assumptions (cont.)***

---

**Withdrawal rates**

| Age | Service < 5 years | Service ≥ 5 years |
|-----|-------------------|-------------------|
| 25  | 2.4%              | 2.4%              |
| 30  | 2.4%              | 1.9%              |
| 35  | 2.4%              | 1.4%              |
| 40  | 2.4%              | 1.2%              |
| 45  | 2.4%              | 0.9%              |
| 50  | 2.4%              | 0.7%              |
| 55  | 2.4%              | 0.4%              |

***Methods***

---

**Asset valuation method**

The Actuarial Value of Assets is determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. The discounted value of accrued contributions, if any, is included in the Actuarial Value of Assets.

The expected return on plan assets is 8.00% (7.75% beginning with the 2013 measurement period) per annum, limited by PPA to the applicable Third Segment Rate as follows:

|                          |       |
|--------------------------|-------|
| 2012 measurement period: | 7.52% |
| 2011 measurement period: | 6.57% |

**Actuarial cost method**

The Funding Target is the present value of accrued benefits based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected plan expenses to be paid from plan assets during the year.

**THOMAS STEEL STRIP CORPORATION**  
**PENSION PLAN**  
**EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, LINE 32 - SCHEDULE OF AMORTIZATION BASES**

| <b>Date Established</b> | <b>Type of Base</b> | <b>Initial Amount</b> | <b>Remaining Installments</b> | <b>Shortfall Amortization Installments</b> | <b>Present Value of Remaining Installments as of January 1, 2013</b> |
|-------------------------|---------------------|-----------------------|-------------------------------|--------------------------------------------|----------------------------------------------------------------------|
| January 1, 2009         | Shortfall           | \$ 7,791,400          | 3                             | \$ 1,382,574                               | \$ 3,944,993                                                         |
| January 1, 2010         | Shortfall           | 9,807,858             | 12                            | 978,402                                    | 8,597,444                                                            |
| January 1, 2011         | Shortfall           | 11,601,737            | 13                            | 1,123,407                                  | 10,398,687                                                           |
| January 1, 2012         | Shortfall           | (5,457,760)           | 6                             | (926,316)                                  | (4,869,296)                                                          |
| January 1, 2013         | Shortfall           | 4,171,892             | 7                             | <u>702,153</u>                             | <u>4,171,892</u>                                                     |
| Total charge            |                     |                       |                               | \$ 3,260,220                               | \$ 22,243,720                                                        |

Elections have been made under PRA 2010 to use the alternative 15-year amortization period for the bases established in both 2010 and 2011. There were no Installment Acceleration Amounts required for 2010 or 2011.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, LINE 24 – CHANGE IN ACTUARIAL ASSUMPTIONS**

The expected return on plan assets was lowered from 8.00% to 7.75% beginning with the 2013 plan year measurement period.

Expected plan related expenses included in the target normal cost were increased from \$292,000 to \$314,000 to better reflect actual experience.

**THOMAS STEEL STRIP CORPORATION  
PENSION PLAN  
EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB – STATEMENT BY ENROLLED ACTUARY**

In preparing the Schedule SB, the actuary relied on other parties for – and applied reasonability tests to – information on assets, contributions, plan provisions and data on people covered by the plan.

Future actuarial measurements may differ significantly from current measurements due to plan experience differing from that anticipated by the economic and demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements, and changes in plan provisions or applicable law. Because of limited scope, Buck performed no analysis of the potential range of such future differences.

**THOMAS STEEL STRIP CORPORATION**

**PENSION PLAN**

**EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE**

**This table calculates the weighted average retirement age for all active persons in the plan**

| <b>(1)</b>                                                     | <b>(2)</b>                       | <b>(3)</b>             | <b>(4)</b>                              | <b>(5)</b>                      |
|----------------------------------------------------------------|----------------------------------|------------------------|-----------------------------------------|---------------------------------|
| <b>Age</b>                                                     | <b>Expected Active Headcount</b> | <b>Retirement Rate</b> | <b>Expected Retirements<br/>(2)*(3)</b> | <b>Weighted Age<br/>(1)*(4)</b> |
| 50                                                             | 59.36                            | 0.0009                 | 0.06                                    | 2.75                            |
| 51                                                             | 65.78                            | 0.0008                 | 0.05                                    | 2.72                            |
| 52                                                             | 71.15                            | 0.0007                 | 0.05                                    | 2.68                            |
| 53                                                             | 75.50                            | 0.0029                 | 0.22                                    | 11.45                           |
| 54                                                             | 80.68                            | 0.0063                 | 0.51                                    | 27.46                           |
| 55                                                             | 93.57                            | 0.0106                 | 0.99                                    | 54.71                           |
| 56                                                             | 99.89                            | 0.0157                 | 1.57                                    | 87.68                           |
| 57                                                             | 102.81                           | 0.0189                 | 1.94                                    | 110.60                          |
| 58                                                             | 114.25                           | 0.0241                 | 2.76                                    | 159.98                          |
| 59                                                             | 119.69                           | 0.0268                 | 3.21                                    | 189.60                          |
| 60                                                             | 122.52                           | 0.0661                 | 8.09                                    | 485.65                          |
| 61                                                             | 123.22                           | 0.0775                 | 9.54                                    | 582.23                          |
| 62                                                             | 120.17                           | 0.4880                 | 58.64                                   | 3,635.51                        |
| 63                                                             | 69.06                            | 0.2323                 | 16.05                                   | 1,010.87                        |
| 64                                                             | 58.71                            | 0.2289                 | 13.44                                   | 860.28                          |
| 65                                                             | 46.99                            | 1.0000                 | 46.99                                   | 3,054.65                        |
| 66                                                             | 3.00                             | 1.0000                 | 3.00                                    | 198.00                          |
| 67                                                             | 0.00                             | 1.0000                 | 0.00                                    | 0.00                            |
| 68                                                             | 0.00                             | 1.0000                 | 0.00                                    | 0.00                            |
| 69                                                             | 2.00                             | 1.0000                 | 2.00                                    | 138.00                          |
| 70                                                             | 0.00                             | 1.0000                 | 0.00                                    | 0.00                            |
| 71                                                             | 1.00                             | 1.0000                 | <u>1.00</u>                             | <u>71.00</u>                    |
| <b>Total</b>                                                   |                                  |                        | <b>170.12</b>                           | <b>10,685.82</b>                |
| <b>Weighted Average Retirement Age = 10685.8191 / 170.1153</b> |                                  |                        |                                         | <b>62.82</b>                    |
| <b>Rounded Weighted Average Retirement Age</b>                 |                                  |                        |                                         | <b>63</b>                       |

**Note to Column 2:** The Expected Active Headcount for each age includes persons who are eligible to retire and persons who are not eligible to retire at each age.

**Note to Column 3:** At each age, these retirement rates are a weighted average of the rates shown in Attachment to Part V for active participants eligible to retire at the age and zero for all other active participants.

**General note:** The table presents values rounded to fewer significant digits than used in the calculation.

*Proven*  
**TRUE**

*Since*  
**1923**

**PACKER·THOMAS**

Certified Public Accountants & Business Consultants

# THOMAS STEEL STRIP CORPORATION PENSION PLAN

*AUDIT OF FINANCIAL STATEMENTS*

Years ended December 31, 2013 and 2012

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## REPORT OF INDEPENDENT AUDITORS

TO THE PLAN ADMINISTRATOR OF  
THOMAS STEEL STRIP CORPORATION PENSION PLAN

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Thomas Steel Strip Corporation Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### Basis for Disclaimer of Opinion

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 D, which was certified by Comerica Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

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**Disclaimer of Opinion**

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

**Other Matter**

The supplemental schedules on pages 18-19 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedules referred to above.

**Report on Form and Content in Compliance With DOL Rules and Regulations**

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 trustee, 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.



Canfield, Ohio  
October 7, 2014

Thomas Steel Strip Corporation Pension Plan

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

|                                          | December 31,         |                      |
|------------------------------------------|----------------------|----------------------|
|                                          | 2013                 | 2012                 |
| <b>ASSETS</b>                            |                      |                      |
| Cash                                     | \$ -                 | \$ 75,000            |
| Investments, at fair value:              |                      |                      |
| Common/collective funds                  | 7,497,834            | 37,877,061           |
| Mutual funds                             | -                    | 6,116,098            |
| Investment contract                      | 6,110,655            | 6,544,361            |
| Investment in limited partnership        | -                    | 1,489,549            |
| Money market funds                       | 804,313              | 1,350,752            |
| Common stocks                            | -                    | 844,672              |
| Publicly traded partnership              | -                    | 43                   |
| Limited liability companies              | 45,218,668           | -                    |
| Total investments                        | 59,631,470           | 54,222,536           |
| Receivables:                             |                      |                      |
| Employer contribution                    | 2,159,010            | 700,177              |
| Accrued interest receivable              | 7                    | 327                  |
| <b>TOTAL ASSETS</b>                      | <b>61,790,487</b>    | <b>54,998,040</b>    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <b>\$ 61,790,487</b> | <b>\$ 54,998,040</b> |

Thomas Steel Strip Corporation Pension Plan

**STATEMENTS OF CHANGES IN NET ASSETS  
AVAILABLE FOR BENEFITS**

|                                                                                         | Years ended<br>December 31, |                      |
|-----------------------------------------------------------------------------------------|-----------------------------|----------------------|
|                                                                                         | 2013                        | 2012                 |
| <b>ADDITIONS</b>                                                                        |                             |                      |
| Investment income:                                                                      |                             |                      |
| Net realized and unrealized appreciation (depreciation)<br>in fair value of investments | \$ 7,190,564                | \$ 6,149,505         |
| Interest and dividends                                                                  | 67,402                      | 254,065              |
| Total investment income                                                                 | 7,257,966                   | 6,403,570            |
| Contributions:                                                                          |                             |                      |
| Employer                                                                                | 5,012,391                   | 3,959,451            |
| Other additions                                                                         | 7,002                       | 41,086               |
| <b>TOTAL ADDITIONS</b>                                                                  | <b>12,277,359</b>           | <b>10,404,107</b>    |
| <b>DEDUCTIONS</b>                                                                       |                             |                      |
| Benefits paid to participants                                                           | 5,209,881                   | 4,910,863            |
| Administrative expenses                                                                 | 275,031                     | 314,367              |
| <b>TOTAL DEDUCTIONS</b>                                                                 | <b>5,484,912</b>            | <b>5,225,230</b>     |
| <b>NET CHANGE</b>                                                                       | <b>6,792,447</b>            | <b>5,178,877</b>     |
| <b>NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR</b>                           | <b>54,998,040</b>           | <b>49,819,163</b>    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAF</b>                                 | <b>\$ 61,790,487</b>        | <b>\$ 54,998,040</b> |

# Thomas Steel Strip Corporation Pension Plan

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

---

### NOTE A – DESCRIPTION OF PLAN

The following description of Thomas Steel Strip Corporation Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

#### General

The Plan is a defined benefit pension plan covering substantially all hourly employees of Thomas Steel Strip Corporation (the “Company”). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

An employee becomes eligible on the first day of the month coincident with or next following the date on which the employee attains age 21 and completes one year of service. There are specifications for participation after re-employment as documented in the Plan document.

A participant who has at least five uncanceled years of service shall have a non-forfeitable right to receive retirement income. Upon attaining the normal retirement date, a participant is eligible to retire and receive payment of retirement income. There are also situations where employees are eligible for partial retirement. A retired employee is entitled to regular retirement income and a special payment as described and as calculated in accordance with the Plan document. After December 22, 2008, no new participants may enter the Plan.

#### Contributions

Costs of benefits are determined annually by an actuarial consultant and related contributions are funded currently by the Company utilizing the unit credit actuarial cost method. The funding target is the present value of accrued benefits and based on compensation and service to date. The target normal cost is the present value of benefits expected to be accrued during the current plan year, reflecting the effect of expected compensation increases during the year and including expected expenses to be paid from plan assets during the year.

Minimum contributions of \$2,159,010 are required to be paid in 2014 in order to meet the minimum funding requirements of ERISA for the 2013 plan year.

#### Plan Termination

The Plan can be terminated by the Company in certain limited situations. If the Plan is terminated, the net assets of the Plan will be distributed to the participants in an order of priority determined in accordance with ERISA and its applicable regulations, and with the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested, normal-age retirement benefits, early retirement benefits and certain disability and survivor’s pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination, subject to a statutory ceiling on the amount of the individual’s monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide these benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the existing assets and the PBGC guaranty, while other benefits may not be provided for at all.

# Thomas Steel Strip Corporation Pension Plan

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

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### NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

#### Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and accumulated plan benefits at the date of the financial statements and the reported amounts of changes in net assets and accumulated plan benefits during the reporting period. Actual results could differ from these estimates.

#### Investment Valuation

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. See Note E for discussion of fair value measurements.

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

#### Benefits

Benefits are recorded when paid.

#### Actuarial Present Value of Accumulated Plan Benefits

The significant actuarial assumptions used in the January 1, 2013 valuations were as follows: (a) the life expectancy of participants was determined using mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuities and 15 years for non-annuitants. For ASC 960, the RP-2000 Combined Mortality Table with Blue Collar Adjustment projected (Scale AA) 10 years from the valuation date was used; (b) the retirement age used for the valuations was age 65 and completion of 5 years of service, or the employee's present age; (c) the interest basis for computing funding liabilities was the segment rates with a four month lookback: 4.94% for the first segment rate, 6.15% for the second segment rate, 6.76% for the third segment rate, and an effective interest rate of 6.25%; (d) the ASC 960 (formerly FAS 35) interest rate was 7.75% per annum.

The significant actuarial assumptions used in the January 1, 2012 valuations were as follows: (a) the life expectancy of participants was determined using mortality tables mandated by PPA as specified in IRS Regulation 1.430(h)(3)-1, applied on a static basis, projected 7 years from the valuation date for annuities and 15 years for non-annuitants. For ASC 960, the RP-2000 Combined Mortality Table with Blue Collar Adjustment projected (Scale AA) 10 years from the valuation date was used; (b) the retirement age used for the valuations was age 65 and completion of 5 years of service, or the employee's present age; (c) the interest basis for computing funding liabilities was the segment rates with a four month lookback: 5.54% for the first segment rate, 6.85% for the second segment rate, 7.52% for the third segment rate, and an effective interest rate of 6.94%; (d) the ASC 960 (formerly FAS 35) interest rate was 8.00% per annum.

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

Thomas Steel Strip Corporation Pension Plan  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

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**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Administrative Expenses**

Expenses incurred in connection with investment transactions are paid for by the Plan. Professional and administrative fees and other expenses of the Plan are paid by the Plan. Personnel and facilities of the Company are used by the Plan for its accounting and other activities at no charge to the Plan. The audit fee is paid by the Company. The Company, at any time, may elect to have all such expenses paid by the Plan. Expenses paid by the Plan amounted to \$275,031 and \$314,367 for the years ended December 31, 2013 and 2012, respectively.

**NOTE C – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS**

The actuarial present value of accumulated plan benefits of the Plan consists of the following:

|                                                               | January 1,          |              |
|---------------------------------------------------------------|---------------------|--------------|
|                                                               | 2013                | 2012         |
| Vested benefits:                                              |                     |              |
| Participants currently receiving benefits                     | <b>\$42,297,292</b> | \$40,422,549 |
| Other vested benefits                                         | <b>19,570,664</b>   | 18,887,324   |
| Nonvested benefits                                            | <b>748,342</b>      | 688,875      |
| Total actuarial present value of<br>accumulated plan benefits | <b>\$62,616,298</b> | \$59,998,748 |

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the services employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries; (b) beneficiaries of employees who have died; and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on their average monthly earnings during the 60 consecutive highest earning months out of the last 120 months before retirement ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

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

**Thomas Steel Strip Corporation Pension Plan**  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

**NOTE C – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS**  
**(continued)**

The change in the actuarial present value of the accumulated plan benefits consisted of the following:

|                                                                           | <b>January 1,</b>   |              |
|---------------------------------------------------------------------------|---------------------|--------------|
|                                                                           | <b>2013</b>         | <b>2012</b>  |
| Actuarial present value of accumulated plan benefits at beginning of year | <b>\$59,998,748</b> | \$56,780,277 |
| Change in actuarial assumptions                                           | <b>1,446,810</b>    | 3,030,046    |
| Benefits accumulated                                                      | <b>1,431,660</b>    | 650,853      |
| Increase for interest due to the decrease in the discount period          | <b>4,608,856</b>    | 4,353,491    |
| Benefits paid                                                             | <b>(4,869,776)</b>  | (4,815,919)  |
| Actuarial present value of accumulated plan benefits at end of year       | <b>\$62,616,298</b> | \$59,998,748 |

**NOTE D – INVESTMENTS**

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2013 and 2012 and net change in investment income and expenses for the years then ended, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the Plan's trustee.

The following presents investments that represent 5 percent or more of the Plan's net assets.

|                                                            | <b>December 31,</b>  |               |
|------------------------------------------------------------|----------------------|---------------|
|                                                            | <b>2013</b>          | <b>2012</b>   |
| Summit Fixed Income Series                                 | <b>\$ 16,617,581</b> | *\$ -         |
| Summit Global Equity Series                                | <b>\$ 14,725,869</b> | *\$ -         |
| Summit Domestic Equity Series                              | <b>\$ 13,875,218</b> | *\$ -         |
| Principal Life Insurance Co Investment Contract            | <b>\$ 6,110,655</b>  | \$ 6,544,361  |
| Magnitude Institutional Limited Class A                    | <b>\$ 5,512,317</b>  | \$ 5,265,194  |
| Silchester International Investors Intl Equity Group Trust | <b>*\$ -</b>         | \$ 5,861,430  |
| Intech Enhanced Plus Fund LLC                              | <b>*\$ -</b>         | \$ 9,466,176  |
| Pyramis Core Plus Commingled Fund                          | <b>*\$ -</b>         | \$ 15,306,045 |

\* Presented for comparison purposes only

# Thomas Steel Strip Corporation Pension Plan

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

### NOTE D – INVESTMENTS (continued)

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated / (depreciated) by investment type as follows:

|                                   | 2013         | 2012         |
|-----------------------------------|--------------|--------------|
| Common/collective funds           | \$ 2,585,611 | \$ 3,816,765 |
| Investment in limited partnership | 114,750      | 269,214      |
| Mutual funds                      | 324,177      | 1,165,262    |
| Common stock                      | 201,345      | 222,194      |
| Investment contract               | 866,294      | 676,264      |
| Publicly traded partnership       | 4            | (194)        |
| Limited liability companies       | 3,098,383    | -            |
| Total                             | \$ 7,190,564 | \$ 6,149,505 |

### NOTE E – FAIR VALUE MEASUREMENTS

Financial accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 fair values are based on unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2 fair values are based on inputs other than quoted prices within Level 1 that are observable for the asset, either directly or indirectly.

Level 3 fair values are based on at least one significant unobservable input for the asset.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

*Common stock and publicly traded partnership:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Mutual funds:* Valued at quoted market prices which represent the net asset value (NAV) of shares held by the Plan at year end.

*Common/collective funds:* Units held in collective investment funds are valued using the NAV of the fund. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The NAV of a collective investment fund is calculated based on a compilation of primarily observable market information. The number of units of the fund that are outstanding on the calculation date is derived from observable purchase and redemption activity in the fund. Accordingly, the unit value for a collective investment fund is classified within level 2 of the valuation hierarchy.

The estimated fair value of the collective fund is net asset value. The use of net asset value as fair value is deemed appropriate as the collective funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemptions.

Thomas Steel Strip Corporation Pension Plan  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

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**NOTE E – FAIR VALUE MEASUREMENTS (continued)**

*Investment contract:* The guaranteed interest accounts are reported at fair value as determined by Principal Life. The accounts' fair value is the amount that would be received currently if funds were withdrawn from the Plan prior to their maturity for an event other than death, disability, termination, or retirement. This fair value presents guaranteed interest account valued adjusted to reflect current market interest rates only to the extent such market rates exceed contract crediting rates. This value represents contributions allocated to the guaranteed interest accounts, plus interest at the contractually guaranteed rate, less funds used to pay plan benefits and the insurance company's administrative fees.

Investment contracts issued by Principal are backed by a general account. Due to the nature of these contracts, they do not have specific underlying assets assigned. The guaranteed interest accounts cannot be sold to a third party, thus, the only option to exit the guaranteed interest accounts is to withdraw the funds prior to maturity. The fair value of the account is the value paid when funds are withdrawn prior to their maturity. If the applicable interest rate is greater than the interest rate on the account, the fair value is the contract value reduced by a percentage. This percentage is equal to the difference between the applicable interest rate and the interest rate on the account, multiplied by the number of years (including fractional parts of a year) until the maturity date.

*Limited Partnership:* Valued at fair value as determined by the general partner based upon the fair value of assets held by the partnership.

According to the terms of the Partnership Agreement, a limited partner may, on at least 15 days prior to notice to the General Partner, withdraw all or part of the balance in such limited partner's capital account as of the last day of any calendar month (each such date being hereinafter called a "Permitted Withdrawal Date"), provided that: (i) no partial withdrawal may reduce a limited partner's capital account to an amount that is less than the lesser of the limited partner's initial capital contribution or \$1,000,000; (ii) withdrawals up to 95% of the balance of the Limited Partner's Capital Account, such 95% shall be paid within 15 days after the applicable withdrawal date and the remainder of the withdrawal shall be paid within 45 days after the applicable withdrawal date (and such remainder shall not earn interest or be considered invested in the Fund).

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

*Limited liability companies:* Units held in limited liability companies are valued using the NAV of the shares held at year end. The NAV is based on the fair value of the underlying assets owned by the LLC, minus its liabilities, and then divided by the number of units outstanding.

**Thomas Steel Strip Corporation Pension Plan**  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

**NOTE E – FAIR VALUE MEASUREMENTS (continued)**

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012.

| <b>Assets Measured at Fair Value at December 31, 2013 on a Recurring Basis</b> |         |               |              |
|--------------------------------------------------------------------------------|---------|---------------|--------------|
| Description                                                                    | Level 1 | Level 2       | Level 3      |
| Common/collective funds                                                        | \$ -    | \$ 7,497,834  | \$ -         |
| Investment contract                                                            | -       | -             | 6,110,655    |
| Money market funds                                                             | -       | 804,313       | -            |
| Limited liability companies:                                                   |         |               |              |
| Fixed income                                                                   | -       | 16,617,581    | -            |
| Domestic equities                                                              | -       | 13,875,218    | -            |
| International equities                                                         | -       | 14,725,869    | -            |
| Total limited liability companies                                              | -       | 45,218,668    | -            |
| Total assets at fair value                                                     | \$ -    | \$ 53,520,815 | \$ 6,110,655 |

| <b>Assets Measured at Fair Value at December 31, 2012 on a Recurring Basis</b> |              |               |              |
|--------------------------------------------------------------------------------|--------------|---------------|--------------|
| Description                                                                    | Level 1      | Level 2       | Level 3      |
| Common/collective funds:                                                       |              |               |              |
| Fixed income                                                                   | \$ -         | \$ 5,861,430  | \$ -         |
| Growth                                                                         | -            | 9,466,176     | -            |
| Other                                                                          | -            | 22,549,455    | -            |
| Total common/collective funds                                                  | -            | 37,877,061    | -            |
| Limited partnership – growth fund                                              | -            | 1,489,549     | -            |
| Mutual funds – value funds                                                     | 6,116,098    | -             | -            |
| Investment contract                                                            | -            | -             | 6,544,361    |
| Money market funds                                                             | -            | 1,350,752     | -            |
| Common stocks:                                                                 |              |               |              |
| Services                                                                       | 258,348      | -             | -            |
| Technology                                                                     | 193,725      | -             | -            |
| Basic materials                                                                | 87,765       | -             | -            |
| Industrial goods                                                               | 157,295      | -             | -            |
| Consumer goods                                                                 | 19,284       | -             | -            |
| Financial                                                                      | 39,654       | -             | -            |
| Health care                                                                    | 88,601       | -             | -            |
| Total common stocks                                                            | 844,672      | -             | -            |
| Publically traded partnership                                                  | 43           | -             | -            |
| Total assets at fair value                                                     | \$ 6,960,813 | \$ 40,717,362 | \$ 6,544,361 |

Thomas Steel Strip Corporation Pension Plan  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

**NOTE E – FAIR VALUE MEASUREMENTS (continued)**

*Level 3 Gains and Losses*

The following tables set forth a summary of changes in the fair value of the plan's level 3 assets for the years ended December 31, 2013 and 2012.

|                                                                               | Investment Contract |              |
|-------------------------------------------------------------------------------|---------------------|--------------|
|                                                                               | 2013                | 2012         |
| Balance, beginning of year                                                    | \$ 6,544,361        | \$ 5,868,097 |
| Realized gains/(losses)                                                       | 508,177             | -            |
| Unrealized gains/(losses) relating to assets still held at the reporting date | 358,117             | 676,264      |
| Sales                                                                         | (1,300,000)         | -            |
| Balance, end of year                                                          | \$ 6,110,655        | \$ 6,544,361 |

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation in fair value of investments in the statement of changes in net assets available for benefits.

**Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements**

The following table represents the Plan's level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

| Instrument          | Fair Value  | Valuation Technique   | Significant Unobservable Inputs | Range of Significant Input Values |
|---------------------|-------------|-----------------------|---------------------------------|-----------------------------------|
| Investment Contract | \$6,110,655 | Discounted cash flows | Discount rate                   | 6.0% - 23.8%                      |
|                     |             |                       | Terminal capitalization rate    | 4.5% - 9.0%                       |
|                     |             |                       | Average market rent growth rate | 2.4% - 5.0%                       |
|                     |             |                       | Loan to value ratio             | 11.0% - 69.7%                     |
|                     |             |                       | Market interest rate            | 2.4% - 5.1%                       |

Thomas Steel Strip Corporation Pension Plan  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

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**NOTE E – FAIR VALUE MEASUREMENTS (continued)**

**Investments in Entities that Calculate Net Asset Value per Share**

Common/Collective Funds

*Silchester International Investors International Equity Group Trust:* The investment objective is to earn an attractive long term investment return through investment in quoted, international equities. All investments are recorded at fair value. Foreign securities are valued on the basis of quotations from the primary market in which they are traded and translated at each valuation date from the local currency into U.S. dollars using the mean between the bid and ask market exchange rates from WM/Reuters for such currencies. Securities traded only in the over-the-counter markets for which reliable quotations are available are valued at the latest bid quotation. Securities traded on United States national exchanges are valued at the last reported sales price or, if there are no sales, at the latest bid quotation. Spot contracts are valued by the Custodial Trustee using WM/Reuters 4:00 P.M. GMT mid rates (the mean rate between the market bid and ask rates). Short-term investments in money market funds are valued at the underlying fund's net asset value on the date of valuation.

The Trust is valued on the last business day of each month. Contributions and withdrawals may only be made effective on the first business day of each month unless otherwise approved. Participants must notify the Investment Manager at least six business days before the month-end to make a withdrawal request. Cash withdrawals are generally paid on or before the fourth business day of the month following the request. The Investment Manager may meet all or part of any withdrawal request by way of an in-kind withdrawal of equity securities. No restrictions on withdrawals were imposed for the years ended December 31, 2013 and 2012.

*Intech Enhanced Plus Fund LLC:* The investment objective is to outperform the S&P 500 Index when evaluated over rolling three and five year periods by investing primarily in certain common stocks of companies selected from the universe of the Index, using proprietary mathematical investment processes and optimization technology. Investments for which market quotations are readily available are valued at the last reported sales price on their principal exchange on valuation date, or official close price for certain markets. If no sales are reported for that day, investments are valued at the last reported bid price, or at fair value as determined in good faith by Janus. Short-term investments are stated at amortized cost, which approximates market value. Investments in regulated investment companies or State Street Bank collective investment funds are valued at the net asset value per share/unit on the valuation date. Exchange-traded options are valued using the National Best Bid and Offer ("NBBO") close price. Options traded over-the-counter are valued using a broker quotation or an internal valuation using an options pricing model such as Black-Scholes.

The net asset value of the Fund is determined as of the close of business every day. Issuances and redemptions of Fund units are made on such days, based upon the closing market value of the securities bought or sold as of the valuation date, adjusted for transaction costs, if any, which are allocated to the applicable participants.

*Pyramis Core Plus Commingled Fund:* The investment objective is to generate returns through direct or indirect investments in investment-grade and non-investment grade fixed income securities. Equity securities for which market quotations are readily available are valued at the last reported sale price or official closing price as reported by a third party pricing vendor on the primary market or exchange on which they are traded. In the event there were no sales during the day or closing prices are not available, long securities are valued at the last quoted bid price (last ask price to value short positions) or may be valued using the last available price. For foreign equity securities, when significant market or security specific events arise, comparisons to the valuation of American Depositary Receipts (ADRs), futures contracts, Exchange-traded funds (ETFs) and certain indexes as well as quoted prices for similar securities are used. For restricted equity securities and private placements where observable inputs are limited, assumptions about market activity and risk are used.

# Thomas Steel Strip Corporation Pension Plan

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013 and 2012

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### NOTE E – FAIR VALUE MEASUREMENTS (continued)

Net asset value per unit is determined each business day. Issues and redemptions of units are recorded based on the next determined net asset value per unit, normally each day. In unusual market conditions, the Trustee may in its sole discretion, impose restrictions on issues and redemptions of units.

*Magnitude Institutional Limited Class A:* The investment objective is to realize appreciation in value primarily through the allocation of capital directly and indirectly among investment funds and accounts. The Manager is responsible for the valuation of the Fund's assets and liabilities under the supervision of the Directors. Investments in Portfolio Funds are stated at fair value, based on information provided by the Portfolio Funds' manager or administrator, which reflects the Fund's share of the fair value of the net assets of each Portfolio Fund.

Generally, shareholders have the right to redeem any or all of their shares at the end of each calendar quarter by providing written notice to the Administrator at least 65 days prior to the end of that quarter, subject to certain restrictions. For example, if redemption requests for more than 15% of the net assets value of the fund's shares are received in any quarter, redemptions may be met on a pro-rata basis such that no more than 15% of the net asset value of the Fund's shares is redeemed on such date.

*Onshore Gresham A+ Fund LLC:* The investment objective is to provide an enhancement to an investor's portfolio of financial investments and to provide a partial inflation hedge, with an attractive risk/return profile as compared to other products using a commodity index or a pool of commodities. Futures contracts that are freely tradable and are listed on a national futures exchange are valued at their last sales price as of the last business day of the year. The fair value of United States Treasury Securities is generally based on quoted prices in active markets. When quoted prices are not available, fair value is determined based on a valuation model that used inputs that included interest rate yield curves similar to the bond in terms of issuer, maturity and seniority.

A Member generally has the right upon five business days' prior written notice to the Administrator to withdraw all or any portion of its Capital Account effective as of the last day of the calendar month. Generally, withdrawal proceeds are paid within thirty days following a withdrawal date.

#### Limited Liability Companies

*Summit Domestic Equity Series, Summit Global Equities Series, and Summit Fixed Income Series:* Securities in the Domestic Equities Series are equity positions in domestic corporations traded on any national exchange or NASDAQ. Investments in common stock, listed limited partnerships, preferred stock, ETFs, ETNs, securities convertible into common or preferred stock, bonds, American Depositary Receipts (ADR's), debentures and warrants are allowed. This series is also permitted to invest in mutual funds and other commingled investment vehicles that invest in the types of domestic securities identified above.

Securities in the Global Equities Series are equity positions in both US and non-U.S.-based corporations traded on any global exchange. Investments in common stock, listed limited partnerships, preferred stock, ETFs, ETNs, securities convertible into common or preferred stock, bonds, ADR's, debentures and warrants are allowed. Additionally, Investment in Global Depositary Receipts (GDR's) and European Depositary Receipts (EDR's) are allowed. The series is also permitted to invest in mutual funds and other commingled investment vehicles that invest in the types of global securities identified above. The decision to hedge the currency exposure (inherent in international investments) is at the discretion of the underlying investment managers.

**Thomas Steel Strip Corporation Pension Plan**  
**NOTES TO FINANCIAL STATEMENTS**

December 31, 2013 and 2012

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**NOTE E – FAIR VALUE MEASUREMENTS (continued)**

The principal purpose of the Fixed Income Series is to provide relative protection of principal and a predictable source of income. Additionally, the series may invest in “extended” sectors of the fixed income market (high yield, non-dollar, and convertible securities). Each underlying manager will be responsible for investing in securities specific to the manager’s mandate.

Securities owned which are listed on a national securities exchange or quoted in the over-the-counter market, are valued at their last sales price on the day of determination. In the absence of readily determinable fair values, fair values of commingled funds have been estimated by management based on information provided by the portfolio managers or general partner which includes audited financial statements. Derivative instruments, including equity options and futures, are valued at the mid-point between the bid and the ask price as of the close on the day of determination. Restricted securities or securities for which market quotations are not readily available are valued at fair value as determined by the manager.

A member may withdraw all or part of such member’s interest in any series effective as of the fifteenth or last day of each month by giving irrevocable written notice to the manager (i) at least five business days prior to the effective date of the withdrawal in the case of a withdrawal of not more than ten percent of the capital account of such member with respect of such series, and (ii) at least thirty days prior to the effective date of the withdrawal in the case of a withdrawal of more than ten percent of the capital account of such member with respect to such series.

**NOTE F – TAX STATUS**

The Plan obtained its latest determination letter dated November 8, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan’s tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

**NOTE G – RELATED PARTY & PARTY-IN-INTEREST TRANSACTIONS**

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan, including the Company. Certain Plan investments are shares of various common collective funds which are owned and managed by their respective investment managers. These transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to \$159,488 and \$205,553 for the years ended December 31, 2013 and 2012, respectively.

**Thomas Steel Strip Corporation Pension Plan**  
**NOTES TO FINANCIAL STATEMENTS**  
December 31, 2013 and 2012

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**NOTE H – RISKS AND UNCERTAINTIES**

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

**NOTE I – SUBSEQUENT EVENTS**

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 7, 2014, which is the date the financial statements were available to be issued.

Thomas Steel Strip Corporation Pension Plan

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS**

**(HELD AT END OF YEAR)**

EIN: 13-2799255

Plan Number: 001

December 31, 2013

| (a)                                      | (b)<br>Identity of Issue,<br>Borrower, Lessor,<br>or Similar Party | (c)<br>Description of investment including<br>maturity date, rate of interest,<br>collateral, par, or maturity value | (d)<br>Cost   | (e)<br>Current<br>Value |
|------------------------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------|-------------------------|
| *                                        | Magnitude Institutional Limited<br>Class A                         | Common/collective fund-- 3,919.978 shares                                                                            | \$ 5,000,000  | \$ 5,512,317            |
| *                                        | Onshore Gresham A + Fund LLC                                       | Common/collective fund-- 2,225,000 shares                                                                            | 2,225,000     | 1,985,517               |
| <b>TOTAL COMMON/COLLECTIVE FUNDS</b>     |                                                                    |                                                                                                                      | 7,225,000     | 7,497,834               |
|                                          |                                                                    |                                                                                                                      |               |                         |
|                                          | Principal Life Insurance Company                                   | Investment contract-- 184,784.559 shares                                                                             | 3,695,990     | 6,110,655               |
|                                          | Goldman Sachs FS<br>Government Fund                                | Money market fund-- 804,313.460 shares                                                                               | 804,313       | 804,313                 |
| *                                        | Summit Domestic Equity Series                                      | Limited liability company-- 1,010,088.202 shares                                                                     | 12,610,699    | 13,875,218              |
| *                                        | Summit Global Equity Series                                        | Limited liability company-- 1,089,541.410 shares                                                                     | 13,019,060    | 14,725,869              |
| *                                        | Summit Fixed Income Series                                         | Limited liability company-- 1,662,316.453 shares                                                                     | 16,500,000    | 16,617,581              |
| <b>TOTAL LIMITED LIABILITY COMPANIES</b> |                                                                    |                                                                                                                      | 42,129,759    | 45,218,668              |
|                                          |                                                                    |                                                                                                                      |               |                         |
| <b>TOTAL INVESTMENTS</b>                 |                                                                    |                                                                                                                      | \$ 53,855,062 | \$ 59,631,470           |
|                                          |                                                                    |                                                                                                                      |               |                         |

Thomas Steel Strip Corporation Pension Plan

**SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**

EIN: 13-2799255

Plan Number: 001

December 31, 2013

| (a)<br>Identity of<br>Party Involved                                                              | (b)<br>Description of Asset                | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value<br>of Asset on<br>Transaction Date | (i)<br>Net<br>Gain or (Loss) |
|---------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------|-------------------------|-------------------------|---------------------------------------------------------|------------------------------|
| <u>Category (i)--Individual transactions in excess of 5% of plan assets</u>                       |                                            |                          |                         |                         |                                                         |                              |
| DFA International                                                                                 | Small Cap Value Portfolio                  | \$ -                     | \$ 2,991,887            | \$ 2,569,367            | \$ 2,991,887                                            | \$ 422,520                   |
| Goldman Sachs                                                                                     | FS Government Fund                         | \$ 27,532,978            | \$ -                    | \$ 27,532,978           | \$ 27,532,978                                           | \$ -                         |
| Goldman Sachs                                                                                     | FS Government Fund                         | \$ -                     | \$ 28,630,239           | \$ 28,630,239           | \$ 28,630,239                                           | \$ -                         |
| * Intech                                                                                          | Enhanced Plus Fund LLC                     | \$ -                     | \$ 11,633,618           | \$ 7,608,086            | \$ 11,633,618                                           | \$ 4,025,532                 |
| * Pyramis                                                                                         | Core Plus Commingled Fund                  | \$ -                     | \$ 14,696,612           | \$ 10,871,545           | \$ 14,696,612                                           | \$ 3,825,067                 |
| * Summit                                                                                          | Domestic Equity Series                     | \$ 11,767,200            | \$ -                    | \$ 11,767,200           | \$ 11,767,200                                           | \$ -                         |
| * Summit                                                                                          | Global Equity Series                       | \$ 6,750,000             | \$ -                    | \$ 6,750,000            | \$ 6,750,000                                            | \$ -                         |
| * Summit                                                                                          | Fixed Income Series                        | \$ 15,000,000            | \$ -                    | \$ 15,000,000           | \$ 15,000,000                                           | \$ -                         |
| <u>Category (iii)--Series of transactions in the same security in excess of 5% of plan assets</u> |                                            |                          |                         |                         |                                                         |                              |
| DFA International                                                                                 | Small Cap Value Portfolio - 1 transaction  | \$ -                     | \$ 2,991,887            | \$ 2,569,367            | \$ 2,991,887                                            | \$ 422,520                   |
| DFA International                                                                                 | Small Cap Value Portfolio - 2 transactions | \$ 38,333                | \$ -                    | \$ 38,333               | \$ 38,333                                               | \$ -                         |
| Goldman Sachs                                                                                     | FS Government Fund - 58 transactions       | \$ -                     | \$ 36,157,098           | \$ 36,157,098           | \$ 36,157,098                                           | \$ -                         |
| Goldman Sachs                                                                                     | FS Government Fund - 98 transactions       | \$ 35,610,660            | \$ -                    | \$ 35,610,660           | \$ 35,610,660                                           | \$ -                         |
| * Intech                                                                                          | Enhanced Plus Fund LLC - 12 transactions   | \$ -                     | \$ 11,957,824           | \$ 7,837,202            | \$ 11,957,824                                           | \$ 4,120,622                 |
| * Intech                                                                                          | Enhanced Plus Fund LLC - 1 transactions    | \$ 600,000               | \$ -                    | \$ 600,000              | \$ 600,000                                              | \$ -                         |
| * Pyramis                                                                                         | Core Plus Commingled Fund - 6 transactions | \$ -                     | \$ 15,071,612           | \$ 11,145,552           | \$ 15,071,612                                           | \$ 3,926,060                 |
| * Summit                                                                                          | Domestic Equity Series - 1 transaction     | \$ -                     | \$ 200,000              | \$ 190,527              | \$ 200,000                                              | \$ 9,473                     |
| * Summit                                                                                          | Domestic Equity Series - 1 transaction     | \$ 11,767,200            | \$ -                    | \$ 11,767,200           | \$ 11,767,200                                           | \$ -                         |
| * Summit                                                                                          | Global Equity Series - 1 transaction       | \$ 6,750,000             | \$ -                    | \$ 6,750,000            | \$ 6,750,000                                            | \$ -                         |
| * Summit                                                                                          | Fixed Income Series - 2 transactions       | \$ 16,500,000            | \$ -                    | \$ 16,500,000           | \$ 16,500,000                                           | \$ -                         |

There were no category (ii) or (iv) transactions during 2013.

\* Party-in-interest



**PACKER THOMAS**

Certified Public Accountants & Business Consultants

**PROVEN TRUE.**

1-800-943-4278

[www.packerthomas.com](http://www.packerthomas.com)

**THOMAS STEEL STRIP CORPORATION**

**PENSION PLAN**

**EIN: 13-2799255 PN: 001**

**PLAN YEAR: JANUARY 1, 2013 TO DECEMBER 31, 2013**

**SCHEDULE SB, LINE 15 – RECONCILIATION OF DIFFERENCES BETWEEN  
VALUATION RESULTS AND AMOUNTS USED TO CALCULATE AFTAP**

The plan sponsor elected to defer to 2014 the use of HATFA assumptions for benefit restriction purposes. The enrolled actuary signed a 2013 AFTAP Certification on 9/27/2013 that used MAP-21 first, second, and third segment rates of 4.94%, 6.15%, and 6.76%, respectively. The AFTAP was 72.77% and was determined according to the following plan values.

|                                    |               |
|------------------------------------|---------------|
| Funding Target                     | \$ 73,310,789 |
| Actuarial Value of Assets          | \$ 54,238,827 |
| Adjusted Funding Target            | \$ 73,310,789 |
| Adjusted Actuarial Value of Assets | \$ 53,348,996 |
| Prefunding Balance                 | \$ 0          |
| Funding Standard Carryover Balance | \$ 889,831    |

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Form 5500 (2013)  
v. 130118

|                                                                                                                                                                                |                                                                                                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input checked="" type="checkbox"/> Same as Plan Sponsor Address | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                   |                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| <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><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> 583                      |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).                                                                                            |                                   |
| <b>a</b> Active participants .....                                                                                                                                                                                | <b>6a</b> 168                     |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                               | <b>6b</b> 259                     |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                | <b>6c</b> 41                      |
| <b>d</b> Subtotal. Add lines 6a, 6b, and 6c .....                                                                                                                                                                 | <b>6d</b> 468                     |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                        | <b>6e</b> 104                     |
| <b>f</b> Total. Add lines 6d and 6e .....                                                                                                                                                                         | <b>6f</b> 572                     |
| <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>                         |
| <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>                         |
| <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 Characteristics Codes in the instructions:

1A 1B

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

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)                                                                                                                                                                        | <b>9b</b> Plan benefit arrangement (check all that apply)                                                                                                                                                                        |
| (1) <input 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 | (1) <input 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) ☐ **A** (Insurance Information)  
 (4) ☒ **C** (Service Provider Information)  
 (5) ☒ **D** (DFE/Participating Plan Information)  
 (6) ☐ **G** (Financial Transaction Schedules)

## 5500 e-file Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my electronic Form 5500 and accompanying schedules and statements for the tax year ending December 31, 2013 and to the best of my knowledge and belief, it is true, correct, and complete.

I consent to allow my service provider, Packer Thomas, to electronically sign my return on my behalf and subsequently transmit an electronic copy of my return to the Department of Labor.

I understand that by selecting this electronic signature option, the image of my manual signature on Page 1 of Form 5500 will be included with the rest of the return/report posted by the Department of Labor on the Internet for public disclosure.

Further, I understand that Packer Thomas will communicate with me regarding any inquiries and information received from EFAST2, DOL, IRS or PBGC regarding the return/report.

Name of Plan: See Attached

Name of Plan Administrator: Patricia Mohny

Signature of Plan Administrator: 

Date: 10/10/14

## 5500 e-file Signature Attachment 1

| Plan name                                                                          | Plan Number | Plan year ending |     |      |
|------------------------------------------------------------------------------------|-------------|------------------|-----|------|
|                                                                                    |             | Month            | Day | Year |
| Thomas Steel Strip Corp. Pension Plan                                              | 0   0   1   | 12               | 31  | 2013 |
| Thomas Steel Strip Corp. Retirement Income Plan                                    | 0   0   2   | 12               | 31  | 2013 |
| Thomas Steel Strip Corp. Program of Hourly Employees Insurance Benefits Blue Cross | 5   0   3   | 12               | 31  | 2013 |
| Thomas Steel Strip Corp. Program of Hourly Employees Insurance Benefits            | 5   0   4   | 12               | 31  | 2013 |
| Thomas Steel Strip Corp. Plan for Eligible Management                              | 5   0   5   | 12               | 31  | 2013 |
| Thomas Steel Strip Corp. Life Insurance                                            | 5   0   9   | 12               | 31  | 2013 |

Thomas Steel Strip Corporation Pension Plan

**SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS**

EIN: 13-2799255

Plan Number: 001

December 31, 2013

| (a)<br>Identity of<br>Party Involved                                                              | (b)<br>Description of Asset                | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value<br>of Asset on<br>Transaction Date | (i)<br>Net<br>Gain or (Loss) |
|---------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------|-------------------------|-------------------------|---------------------------------------------------------|------------------------------|
| <u>Category (i)--Individual transactions in excess of 5% of plan assets</u>                       |                                            |                          |                         |                         |                                                         |                              |
| DFA International                                                                                 | Small Cap Value Portfolio                  | \$ -                     | \$ 2,991,887            | \$ 2,569,367            | \$ 2,991,887                                            | \$ 422,520                   |
| Goldman Sachs                                                                                     | FS Government Fund                         | \$ 27,532,978            | \$ -                    | \$ 27,532,978           | \$ 27,532,978                                           | \$ -                         |
| Goldman Sachs                                                                                     | FS Government Fund                         | \$ -                     | \$ 28,630,239           | \$ 28,630,239           | \$ 28,630,239                                           | \$ -                         |
| * Intech                                                                                          | Enhanced Plus Fund LLC                     | \$ -                     | \$ 11,633,618           | \$ 7,608,086            | \$ 11,633,618                                           | \$ 4,025,532                 |
| * Pyramis                                                                                         | Core Plus Commingled Fund                  | \$ -                     | \$ 14,696,612           | \$ 10,871,545           | \$ 14,696,612                                           | \$ 3,825,067                 |
| * Summit                                                                                          | Domestic Equity Series                     | \$ 11,767,200            | \$ -                    | \$ 11,767,200           | \$ 11,767,200                                           | \$ -                         |
| * Summit                                                                                          | Global Equity Series                       | \$ 6,750,000             | \$ -                    | \$ 6,750,000            | \$ 6,750,000                                            | \$ -                         |
| * Summit                                                                                          | Fixed Income Series                        | \$ 15,000,000            | \$ -                    | \$ 15,000,000           | \$ 15,000,000                                           | \$ -                         |
| <u>Category (iii)--Series of transactions in the same security in excess of 5% of plan assets</u> |                                            |                          |                         |                         |                                                         |                              |
| DFA International                                                                                 | Small Cap Value Portfolio - 1 transaction  | \$ -                     | \$ 2,991,887            | \$ 2,569,367            | \$ 2,991,887                                            | \$ 422,520                   |
| DFA International                                                                                 | Small Cap Value Portfolio - 2 transactions | \$ 38,333                | \$ -                    | \$ 38,333               | \$ 38,333                                               | \$ -                         |
| Goldman Sachs                                                                                     | FS Government Fund - 58 transactions       | \$ -                     | \$ 36,157,098           | \$ 36,157,098           | \$ 36,157,098                                           | \$ -                         |
| Goldman Sachs                                                                                     | FS Government Fund - 98 transactions       | \$ 35,610,660            | \$ -                    | \$ 35,610,660           | \$ 35,610,660                                           | \$ -                         |
| * Intech                                                                                          | Enhanced Plus Fund LLC - 12 transactions   | \$ -                     | \$ 11,957,824           | \$ 7,837,202            | \$ 11,957,824                                           | \$ 4,120,622                 |
| * Intech                                                                                          | Enhanced Plus Fund LLC - 1 transactions    | \$ 600,000               | \$ -                    | \$ 600,000              | \$ 600,000                                              | \$ -                         |
| * Pyramis                                                                                         | Core Plus Commingled Fund - 6 transactions | \$ -                     | \$ 15,071,612           | \$ 11,145,552           | \$ 15,071,612                                           | \$ 3,926,060                 |
| * Summit                                                                                          | Domestic Equity Series - 1 transaction     | \$ -                     | \$ 200,000              | \$ 190,527              | \$ 200,000                                              | \$ 9,473                     |
| * Summit                                                                                          | Domestic Equity Series - 1 transaction     | \$ 11,767,200            | \$ -                    | \$ 11,767,200           | \$ 11,767,200                                           | \$ -                         |
| * Summit                                                                                          | Global Equity Series - 1 transaction       | \$ 6,750,000             | \$ -                    | \$ 6,750,000            | \$ 6,750,000                                            | \$ -                         |
| * Summit                                                                                          | Fixed Income Series - 2 transactions       | \$ 16,500,000            | \$ -                    | \$ 16,500,000           | \$ 16,500,000                                           | \$ -                         |

There were no category (ii) or (iv) transactions during 2013.

\* Party-in-interest

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan  
Actuarial Information**

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

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

OMB No. 1210-0110

**2013****This Form is Open to Public  
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |  |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br>Thomas Steel Strip Corporation Pension Plan                                                                      |  | <b>B</b> Three-digit plan number (PN) ▶ 001                                                                                                             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>Thomas Steel Strip Corporation                                |  | <b>D</b> Employer Identification Number (EIN)<br>13-2799255                                                                                             |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

**Part I Basic Information**

|                                                                                                                                                                                                    |                            |                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|--------------------|
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2013                                                                                                                                       |                            |                    |
| <b>2</b> Assets:                                                                                                                                                                                   |                            |                    |
| a Market value                                                                                                                                                                                     | <b>2a</b>                  | 54996758           |
| b Actuarial value                                                                                                                                                                                  | <b>2b</b>                  | 54238827           |
| <b>3</b> Funding target/participant count breakdown:                                                                                                                                               |                            |                    |
|                                                                                                                                                                                                    | (1) Number of participants | (2) Funding Target |
| a For retired participants and beneficiaries receiving payment                                                                                                                                     | <b>3a</b> 357              | 48416706           |
| b For terminated vested participants                                                                                                                                                               | <b>3b</b> 44               | 1447280            |
| <b>c</b> For active participants:                                                                                                                                                                  |                            |                    |
| (1) Non-vested benefits                                                                                                                                                                            | <b>3c(1)</b>               | 1564971            |
| (2) Vested benefits                                                                                                                                                                                | <b>3c(2)</b>               | 24163759           |
| (3) Total active                                                                                                                                                                                   | <b>3c(3)</b> 184           | 25728730           |
| d Total                                                                                                                                                                                            | <b>3d</b> 585              | 75592716           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input checked="" type="checkbox"/>                                                                        |                            |                    |
| a Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | <b>4a</b>                  | 70880366           |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | <b>4b</b>                  | 75489568           |
| <b>5</b> Effective interest rate                                                                                                                                                                   | <b>5</b>                   | 6.60%              |
| <b>6</b> Target normal cost                                                                                                                                                                        | <b>6</b>                   | 1471226            |

**Statement by Enrolled Actuary**

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

|                              |                                                                                                      |                                        |
|------------------------------|------------------------------------------------------------------------------------------------------|----------------------------------------|
| <b>SIGN<br/>HERE</b>         | David R. Jarrett  | 10/14/2014                             |
|                              | Signature of actuary                                                                                 | Date                                   |
| David R. Jarrett             | Type or print name of actuary                                                                        | 1404821                                |
| Buck Consultants, LLC        | Firm name                                                                                            | Most recent enrollment number          |
|                              |                                                                                                      | 412-281-2506                           |
|                              |                                                                                                      | Telephone number (including area code) |
| 11 Stanwix Street, Suite 700 |                                                                                                      |                                        |
| Pittsburgh PA 15222          | Address of the firm                                                                                  |                                        |

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

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

Schedule SB (Form 5500) 2013