Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 09/01/2001

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

METAL TECHNOLOGY SOLUTIONS, INC.

1775 LOGAN AVENUE
YOUNGSTOWN, OH 44505

2b Employer Identification Number (EIN)
52-2337203

2c Sponsor's telephone number
330-740-8581

2d Business code (see instructions)
332110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	JOHN PHILLIPS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

METAL TECHNOLOGY SOLUTIONS, INC.

1775 LOGAN AVENUE
YOUNGSTOWN, OH 44505

3b Administrator's EIN
52-2337203

3c Administrator's telephone number
330-740-8581

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

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	95
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	24
b	Retired or separated participants receiving benefits	**6b**	37
c	Other retired or separated participants entitled to future benefits	**6c**	29
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	90
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	3
f	Total. Add lines **6d** and **6e**.	**6f**	93
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1I 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

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
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
METAL TECHNOLOGY SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2337203

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

1 Coverage Information:

(a) Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	SA12763	93	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
13480	0

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

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

MORGAN STANLEY & CO. INC
HARBORSIDE FINANCIAL
PLAZA TWO 7TH FLOOR
JERSEY CITY, NJ 07311

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13480			3

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	7488409

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

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

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

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY

b	Balance at the end of the previous year			**7b**	0
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6)Total additions			**7c(6)**	0
d	Total of balance and additions (add lines **7b** and **7c(6)**).			**7d**	0
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			**7f**	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

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.

A Name of plan
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
METAL TECHNOLOGY SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2337203

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

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2013

2 Assets:

a Market value	**2a**	6416442
b Actuarial value	**2b**	6382352

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	37	5002944
b For terminated vested participants	**3b**	31	1148489
c For active participants:			
(1) Non-vested benefits	**3c(1)**		93760
(2) Vested benefits	**3c(2)**		2240825
(3) Total active	**3c(3)**	27	2334585
d Total	**3d**	95	8486018

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

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.63 %
6 Target normal cost	**6**	0

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary — Date: 09/30/2014

KELLY R. SWART — Type or print name of actuary

14-05429 — Most recent enrollment number

BUCK CONSULTANTS, LLC — Firm name

412-281-2506 — Telephone number (including area code)

11 STANWIX STREET, SUITE 700
PITTSBURGH, PA 15222-1312

Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 11.65 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 6.98 % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	75.21 %
15	Adjusted funding target attainment percentage	15	72.57 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	75.22 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	50153	0			
07/05/2013	19890	0			
09/27/2013	30800	0			
10/11/2013	50153	0			
01/10/2014	50153	0			
09/15/2014	208000	0			
			Totals ► 18(b)	409149	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	378757

20 Quarterly contributions and liquidity shortfalls:

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

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

c 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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.23%	6.51%	7.16 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	61

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

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	0
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2103666	378074
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	378074

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	**36**	378074
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	378757

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	683
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☒ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☒ 2010 ☒ 2011

42 Amount of acceleration adjustment	**42**	0
43 Excess installment acceleration amount to be carried over to future plan years	**43**	0

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
METAL TECHNOLOGY SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2337203

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

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

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

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)
04-1590850-177	P	958535

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

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

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)
04-1590850-019	P	1390797

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

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

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)
04-1590850-175	P	1344678

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

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

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)
04-1590850-155	P	373488

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

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

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)
04-1590850-016	P	276234

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

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

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)
04-1590850-015	P	363101

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

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

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)
04-1590850-014	P	721261

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

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

c EIN-PN 04-1590850-012	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O3

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

c EIN-PN 04-1590850-089	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 955600

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

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

c EIN-PN 90-0779283-239	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1104715

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE I (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information—Small Plan

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

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

OMB No. 1210-0110

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
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
METAL TECHNOLOGY SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2337203

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.**

			(a) Beginning of Year	**(b)** End of Year
1	**Plan Assets and Liabilities:**			
a	Total plan assets	1a	6417540	7746562
b	Total plan liabilities	1b		
c	Net plan assets (subtract line 1b from line 1a)	1c	6417540	7746562
2	**Income, Expenses, and Transfers for this Plan Year:**		**(a)** Amount	**(b)** Total
a	Contributions received or receivable:			
	(1) Employers	2a(1)	409149	
	(2) Participants	2a(2)		
	(3) Others (including rollovers)	2a(3)		
b	Noncash contributions	2b		
c	Other income	2c	1415173	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		1824322
e	Benefits paid (including direct rollovers)	2e	495139	
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
h	Administrative service providers (salaries, fees, and commissions)	2h		
i	Other expenses	2i	161	
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		495300
k	Net income (loss) (subtract line 2j from line 2d)	2k		1329022
l	Transfers to (from) the plan (see instructions)	2l		

3 **Specific Assets:** If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	**No**	**Amount**
a	Partnership/joint venture interests	3a		X	
b	Employer real property	3b		X	
c	Real estate (other than employer real property)	3c		X	
d	Employer securities	3d		X	
e	Participant loans	3e		X	

		Yes	No	Amount
3f Loans (other than to participants)	3f		X	
g Tangible personal property	3g		X	

Part II Compliance Questions

4 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X	
e Was the plan covered by a fidelity bond?	4e	X		50000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n			

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

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

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

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 III Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

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
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
METAL TECHNOLOGY SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2337203

Part I Distributions

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

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

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

EIN(s): 04-1590850

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

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

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

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

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

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

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

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure 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? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete 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:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete 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):

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Line 26 - Schedule of Active Participant Data

Attained	Years of Credited Service										
Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	2	1	3	0	0	0	0	0	6
40 to 44	0	0	0	1	3	0	0	0	0	0	4
45 to 49	0	0	0	0	2	1	0	0	0	0	3
50 to 54	0	0	0	0	1	0	1	0	0	0	2
55 to 59	0	0	0	1	0	0	1	2	1	0	5
60 to 64	0	0	0	1	0	0	0	0	2	3	6
65 to 69	0	0	0	0	0	0	0	0	1	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	2	4	9	1	2	2	4	3	27

Prescribed Funding Assumptions and Methods

Funding interest rates

For 2013 Plan Year: Segment Rates with four-month lookback, constrained in accordance with MAP-21 and HATFA as follows:

	Unconstrained Rates	Rates Reflecting MAP-21 Corridor	Rates Reflecting HATFA Corridor*
First Segment Rate	1.75%	4.94%	5.23%
Second Segment Rate	4.62%	6.15%	6.51%
Third Segment Rate	5.72%	6.76%	7.16%

Effective Interest Rate:	
Based on MAP-21 rates	6.27%
Based on HATFA rates	6.63%

For 2012 Plan Year: Segment Rates with four-month] lookback, constrained in accordance with MAP-21 as follows:

	Unconstrained Rates	Rates Reflecting MAP-21 Corridor*
First Segment Rate	2.06%	5.54%
Second Segment Rate	5.25%	6.85%
Third Segment Rate	6.32%	7.52%

Effective Interest Rate:	
Based on MAP-21 rates	6.98%

*Used for minimum funding and benefit restriction purposes

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.

Actuarial cost method

The Funding Target is the present value of accrued benefits, frozen as of December 31, 2007. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year. The Target Normal Cost is equal to $0 since the plan was frozen as of December 31, 2007.

Non-Prescribed Funding Assumptions and Methods

Withdrawal rates

Age	Male Assumption	Female Assumption
25	5.00%	7.15%
30	3.90%	5.00%
35	3.20%	3.90%
40	2.65%	3.20%
45	1.80%	2.65%
50	0.80%	1.80%
55	0.30%	0.80%
60	0.10%	0.30%
61	0.08%	0.24%
62	0.06%	0.18%
63	0.04%	0.12%
64	0.02%	0.06%

Retirement Rates

Age	Active Participants and Current and Future Deferred Vested Participants
55	10%
56	10%
57	10%
58	10%
59	15%
60	15%
61	15%
62	50%
63	50%
64	50%
65	100%

In addition, 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 retire 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.

Non-Prescribed Funding Assumptions and Methods (continued)

Disability rates

1985 Disability Table for Class I Employees. Sample rates shown below:

Age	Male Assumption	Female Assumption
25	0.038%	0.047%
35	0.069%	0.136%
45	0.202%	0.323%
55	0.722%	0.952%

Expenses

No expected plan expenses were added to the Target Normal Cost.

Marital percentage

80% of participants are assumed to be married at death, with husband 3 years older than wife.

Valuation of optional payment forms

50% of participants are assumed to elect a Single Life Annuity and 50% are assumed to elect a 50% Joint and Survivor annuity.

In addition, for purposes of determining at-risk Funding Target and at-risk Target Normal Cost, employees are assumed to elect the Single Life Annuity form of benefit which produces the highest present value.

Asset valuation method

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the of the gain/(loss) in the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on Market Value during the period less the expected return on Market Value 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, including discounted receivable contributions.

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

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.

A Name of plan
PENSION PLAN FOR SALARIED EMPLOYEES OF METAL TECHNOLOGY SOLUTIONS, INC.

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
METAL TECHNOLOGY SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2337203

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

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2013			
2	Assets:			
	a Market value	2a		6416442
	b Actuarial value	2b		6382352
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	37	5002944
	b For terminated vested participants	3b	31	1148489
	c For active participants:			
	(1) Non-vested benefits	3c(1)		93760
	(2) Vested benefits	3c(2)		2240825
	(3) Total active	3c(3)	27	2334585
	d Total	3d	95	8486018
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.63%
6	Target normal cost	6		0

Statement by Enrolled Actuary

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

SIGN HERE

Kelly R. Swart
Signature of actuary

7/30/2014
Date

KELLY R. SWART
Type or print name of actuary

1405429
Most recent enrollment number

BUCK CONSULTANTS, LLC
Firm name

412-281-2506
Telephone number (including area code)

11 Stanwix Street, Suite 700
PITTSBURGH PA 15222-1312
Address of the firm

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

Part II Beginning of Year Carryover Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 11.65%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of 6.98% except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	75.21%
15	Adjusted funding target attainment percentage	15	72.57%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	75.22%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	50153	0			
07/05/2013	19890	0			
09/27/2013	30800	0			
10/11/2013	50153	0			
01/10/2014	50153	0			
09/15/2014	208000	0			
			Totals ► 18(b)	409149	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	378757

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
5.23%	6.51%	7.16%	

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	61

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

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	0
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2103666	378074
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	378074

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0

36 Additional cash requirement (line 34 minus line 35)	36	378074
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	378757
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	683
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected	☒ 2 plus 7 years ☐ 15 years
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☒ 2010 ☒ 2011

42 Amount of acceleration adjustment	42	0
43 Excess installment acceleration amount to be carried over to future plan years	43	0

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Funding interest rates

For 2013 Plan Year: Segment Rates with four-month lookback, constrained in accordance with MAP-21 and HATFA as follows:

	Unconstrained Rates	Rates Reflecting MAP-21 Corridor	Rates Reflecting HATFA Corridor*
First Segment Rate	1.75%	4.94%	5.23%
Second Segment Rate	4.62%	6.15%	6.51%
Third Segment Rate	5.72%	6.76%	7.16%

Effective Interest Rate:
Based on MAP-21 rates 6.27%
Based on HATFA rates 6.63%

For 2012 Plan Year: Segment Rates with four-month] lookback, constrained in accordance with MAP-21 as follows:

	Unconstrained Rates	Rates Reflecting MAP-21 Corridor*
First Segment Rate	2.06%	5.54%
Second Segment Rate	5.25%	6.85%
Third Segment Rate	6.32%	7.52%

Effective Interest Rate:
Based on MAP-21 rates 6.98%

*Used for minimum funding and benefit restriction purposes

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.

Actuarial cost method

The Funding Target is the present value of accrued benefits, frozen as of December 31, 2007. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year. The Target Normal Cost is equal to $0 since the plan was frozen as of December 31, 2007.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Non-Prescribed Funding Assumptions and Methods

Withdrawal rates

Age	Male Assumption	Female Assumption
25	5.00%	7.15%
30	3.90%	5.00%
35	3.20%	3.90%
40	2.65%	3.20%
45	1.80%	2.65%
50	0.80%	1.80%
55	0.30%	0.80%
60	0.10%	0.30%
61	0.08%	0.24%
62	0.06%	0.18%
63	0.04%	0.12%
64	0.02%	0.06%

Retirement Rates

Age	Active Participants and Current and Future Deferred Vested Participants
55	10%
56	10%
57	10%
58	10%
59	15%
60	15%
61	15%
62	50%
63	50%
64	50%
65	100%

In addition, 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 retire 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.

Non-Prescribed Funding Assumptions and Methods (continued)

Disability rates

1985 Disability Table for Class I Employees. Sample rates shown below:

Age	Male Assumption	Female Assumption
25	0.038%	0.047%
35	0.069%	0.136%
45	0.202%	0.323%
55	0.722%	0.952%

Expenses

No expected plan expenses were added to the Target Normal Cost.

Marital percentage

80% of participants are assumed to be married at death, with husband 3 years older than wife.

Valuation of optional payment forms

50% of participants are assumed to elect a Single Life Annuity and 50% are assumed to elect a 50% Joint and Survivor annuity.

In addition, for purposes of determining at-risk Funding Target and at-risk Target Normal Cost, employees are assumed to elect the Single Life Annuity form of benefit which produces the highest present value.

Asset valuation method

The Actuarial Value of Assets is Market Value as of the valuation date, including discounted receivable contributions, reduced by 2/3 and 1/3 of the of the gain/(loss) in the prior 2 years, respectively. The gain/(loss) for each period is determined as the actual return on Market Value during the period less the expected return on Market Value 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, including discounted receivable contributions.

The expected return on plan assets is 8.00% per annum, limited by PPA to the applicable Third Segment Rate as follows:

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

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Part V – Summary of Plan Provisions

Eligibility

Age 21 and one year, and hired prior to December 31, 2006.

Annual compensation

Base pay plus shift differential and overtime, excludes bonuses.

Average compensation

Annual compensation of the 5 consecutive years out of the last 10 that produces the highest average. Annual compensation is not to exceed required limits. This amount was frozen as of December 31, 2006.

Payment form

Life annuity.

Normal retirement date

Age 65 with 5 years of participation.

Early retirement date

Age 55 and 15 years of service or age 62.

Eligibility for disability benefit

Disability occurring while actively employed with 5 years of service.

Eligibility for vested benefit

100% vesting after five years.

Eligibility for surviving spouse death benefit

Death occurring while:

1. Actively employed, completed 5 years of vesting service.
2. Terminated with a vested deferred benefit but before benefit commencement.

Accrued benefit

The benefit determined under (A plus B) multiplied by C below. The accrued benefit was frozen as of December 31, 2006.

A. 50% of average compensation at date of termination, less 50% of primary Social Security amount at age 65, reduced by 1/25 for each year of service less than 25 at normal retirement date.

B. 1% of A. for each year of service at normal retirement over 25 years, to a maximum of 10% of A.

C. For termination prior to normal retirement date, ratio of service at termination to service at normal retirement.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Part V – Summary of Plan Provisions

Normal monthly retirement benefit

One-twelfth of accrued benefit as of normal retirement date.

Early monthly retirement benefit

One-twelfth of accrued benefit as of early retirement date, reduced by 3.6% for each year by which the early retirement date precedes the normal retirement date.

Delayed monthly retirement benefit

One-twelfth of accrued benefit as of actual retirement date, crediting service and earnings through delayed retirement date.

Disability retirement benefit

One-twelfth of accrued benefit payable at normal retirement date, assuming service and compensation at date of disability continue until normal retirement date.

Deferred monthly retirement benefit for termination prior to retirement

One-twelfth of accrued benefit as of date of termination, payable at normal retirement date. Benefits may be taken as early as age 62 (or as early as age 55 if more than 15 years of service at termination), but will be reduced by 3.6% for each year by which the benefit commencement date precedes the normal retirement date.

Surviving spouse monthly death benefit

One-twelfth of 50% of accrued benefit reduced for early payment in the form of a 50% Joint and Survivor as of date of death of participant, commencing at the participant's earliest payment date and continuing for the remaining lifetime of the surviving spouse.

Optional forms of payment

Life annuity for married participants.

50%, 66 2/3%, 75% and 100% joint and survivor annuity

10 year certain and continuous annuity

Actuarial Equivalent

A benefit of equivalent value to the benefit it replaces calculated on the basis of 8.75% interest and use of TPF&C 1971 Forecast Table set back 6 years as the age of the spouse in any case where joint and survivor benefits are paid to a member and his spouse.

Summary of Changes from the January 1, 2012 Valuation

None.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Line 24 – Change in Actuarial Assumptions

The retirement rates were revised to better reflect plan experience.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, line 32- Schedule of Amortization Bases

Type of Base	Present Value of any remaining installments	Valuation date the base was established	Number of years remaining in the amortization period	Amortization Installment
Shortfall	95,682	January 1, 2009	3	33,533
Shortfall	975,183	January 1, 2010	6	185,515
Shortfall	1,704,697	January 1, 2011	7	286,910
Shortfall	(674,861)	January 1, 2012	6	(128,383)
Shortfall	2,965	January 1, 2013	7	499

Elections were made under PRA 2010 to use the alternative 2 plus 7-year amortization period for the bases established in 2010 and 2011. Under 2 plus 7-year amortization, the required installments for the first 2 years of the amortization period equal interest on the base at the plan's Effective Interest Rate for the plan year of the election. The balance is then amortized over the following 7 years in level installments determined using the discount rates for the plan year of the election.

The installment acceleration amounts for 2013 were $0.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Line 26 - Schedule of Active Participant Data

Attained Age	Years of Credited Service										
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	2	1	3	0	0	0	0	0	6
40 to 44	0	0	0	1	3	0	0	0	0	0	4
45 to 49	0	0	0	0	2	1	0	0	0	0	3
50 to 54	0	0	0	0	1	0	1	0	0	0	2
55 to 59	0	0	0	1	0	0	1	2	1	0	5
60 to 64	0	0	0	1	0	0	0	0	2	3	6
65 to 69	0	0	0	0	0	0	0	0	1	0	1
70 & up	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	2	4	9	1	2	2	4	3	27

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

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

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	11.7933	0.0321	0.3783	20.8061
56	14.2669	0.0930	1.3267	74.2944
57	13.7769	0.0929	1.2797	72.9413
58	13.3223	0.0928	1.2361	71.6966
59	11.9046	0.1500	1.7857	105.3557
60	10.9483	0.1500	1.6422	98.5344
61	11.1367	0.5000	1.6705	101.9005
62	9.2811	0.5000	4.6405	287.7135
63	6.4761	0.5000	3.2380	203.9958
64	4.1164	0.5000	2.0582	131.7248
65	2.9748	1.0000	2.9748	193.3593
Total			**22.2308**	**1,362.3223**

Weighted Average Retirement Age = 1,362.3223 / 22.2308	**61.28**
Rounded Weighted Average Retirement Age	**61**

Note 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 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.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, line 15 – Adjusted Funding Attainment Percentage

The plan sponsor elected to use of HATFA assumptions for benefit restriction purposes for 2013.
The Enrolled Actuary signed an AFTAP Certification on 9/30/2013. That certification used MAP-21 first, second, and third segment rates of 4.94%, 6.15%, and 6.76%, respectively. Adjusted Funding Target Attainment Percentage **72.57%,** based on:

Funding Target	$ 8,794,175
Actuarial Value of Assets	$ 6,382,352
Adjusted Funding Target	$ 8,794,175
Adjusted Actuarial Value of Assets	$ 6,382,352

The 2013 AFTAP is **75.21%** using the HATFA assumptions shown on line 21a and the Funding Target shown in line 3d.

As these results in an immaterial change, the plan sponsor has not requested and the enrolled actuary has not signed a 2013 AFTAP Certification using segment rates constrained by HATFA.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, line 19 – Discounted Employer Contributions

Date	Amount	Plan Year	Days Discounted at Effective Rate of 6.63%	Days Discounted at Penalty Rate of 11.63%	Discounted Value
4/12/2013	50,153	2013	101	0	49,270
7/5/2013	19,890	2013	185	0	19,253
9/27/2013	30,263	2013	195	74	28,598
9/27/2013	537	2013	269	0	512
10/11/2013	50,153	2013	283	0	47,718
1/10/2014	50,153	2013	374	0	46,960
9/15/2014	208,000	2013	622	0	186,446
Total	409,149				378,757

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

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56	14.2669	0.0930	1.3267	74.2944
57	13.7769	0.0929	1.2797	72.9413
58	13.3223	0.0928	1.2361	71.6966
59	11.9046	0.1500	1.7857	105.3557
60	10.9483	0.1500	1.6422	98.5344
61	11.1367	0.5000	1.6705	101.9005
62	9.2811	0.5000	4.6405	287.7135
63	6.4761	0.5000	3.2380	203.9958
64	4.1164	0.5000	2.0582	131.7248
65	2.9748	1.0000	2.9748	193.3593
Total			**22.2308**	**1,362.3223**

Weighted Average Retirement Age = 1,362.3223 / 22.2308	**61.28**
Rounded Weighted Average Retirement Age	**61**

Note 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 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.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, line 15 – Adjusted Funding Attainment Percentage

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Funding Target	$ 8,794,175
Actuarial Value of Assets	$ 6,382,352
Adjusted Funding Target	$ 8,794,175
Adjusted Actuarial Value of Assets	$ 6,382,352

The 2013 AFTAP is **75.21%** using the HATFA assumptions shown on line 21a and the Funding Target shown in line 3d.

As these results in an immaterial change, the plan sponsor has not requested and the enrolled actuary has not signed a 2013 AFTAP Certification using segment rates constrained by HATFA.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, line 19 – Discounted Employer Contributions

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9/27/2013	30,263	2013	195	74	28,598
9/27/2013	537	2013	269	0	512
10/11/2013	50,153	2013	283	0	47,718
1/10/2014	50,153	2013	374	0	46,960
9/15/2014	208,000	2013	622	0	186,446
Total	409,149				378,757

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Part V – Summary of Plan Provisions

Eligibility

Age 21 and one year, and hired prior to December 31, 2006.

Annual compensation

Base pay plus shift differential and overtime, excludes bonuses.

Average compensation

Annual compensation of the 5 consecutive years out of the last 10 that produces the highest average. Annual compensation is not to exceed required limits. This amount was frozen as of December 31, 2006.

Payment form

Life annuity.

Normal retirement date

Age 65 with 5 years of participation.

Early retirement date

Age 55 and 15 years of service or age 62.

Eligibility for disability benefit

Disability occurring while actively employed with 5 years of service.

Eligibility for vested benefit

100% vesting after five years.

Eligibility for surviving spouse death benefit

Death occurring while:

1. Actively employed, completed 5 years of vesting service.
2. Terminated with a vested deferred benefit but before benefit commencement.

Accrued benefit

The benefit determined under (A plus B) multiplied by C below. The accrued benefit was frozen as of December 31, 2006.

A. 50% of average compensation at date of termination, less 50% of primary Social Security amount at age 65, reduced by 1/25 for each year of service less than 25 at normal retirement date.

B. 1% of A. for each year of service at normal retirement over 25 years, to a maximum of 10% of A.

C. For termination prior to normal retirement date, ratio of service at termination to service at normal retirement.

Normal monthly retirement benefit

One-twelfth of accrued benefit as of normal retirement date.

Early monthly retirement benefit

One-twelfth of accrued benefit as of early retirement date, reduced by 3.6% for each year by which the early retirement date precedes the normal retirement date.

Delayed monthly retirement benefit

One-twelfth of accrued benefit as of actual retirement date, crediting service and earnings through delayed retirement date.

Disability retirement benefit

One-twelfth of accrued benefit payable at normal retirement date, assuming service and compensation at date of disability continue until normal retirement date.

Deferred monthly retirement benefit for termination prior to retirement

One-twelfth of accrued benefit as of date of termination, payable at normal retirement date. Benefits may be taken as early as age 62 (or as early as age 55 if more than 15 years of service at termination), but will be reduced by 3.6% for each year by which the benefit commencement date precedes the normal retirement date.

Surviving spouse monthly death benefit

One-twelfth of 50% of accrued benefit reduced for early payment in the form of a 50% Joint and Survivor as of date of death of participant, commencing at the participant's earliest payment date and continuing for the remaining lifetime of the surviving spouse.

Optional forms of payment

Life annuity for married participants.

50%, 66 2/3%, 75% and 100% joint and survivor annuity

10 year certain and continuous annuity

Actuarial Equivalent

A benefit of equivalent value to the benefit it replaces calculated on the basis of 8.75% interest and use of TPF&C 1971 Forecast Table set back 6 years as the age of the spouse in any case where joint and survivor benefits are paid to a member and his spouse.

Summary of Changes from the January 1, 2012 Valuation

None.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, line 32- Schedule of Amortization Bases

Type of Base	Present Value of any remaining installments	Valuation date the base was established	Number of years remaining in the amortization period	Amortization Installment
Shortfall	95,682	January 1, 2009	3	33,533
Shortfall	975,183	January 1, 2010	6	185,515
Shortfall	1,704,697	January 1, 2011	7	286,910
Shortfall	(674,861)	January 1, 2012	6	(128,383)
Shortfall	2,965	January 1, 2013	7	499

Elections were made under PRA 2010 to use the alternative 2 plus 7-year amortization period for the bases established in 2010 and 2011. Under 2 plus 7-year amortization, the required installments for the first 2 years of the amortization period equal interest on the base at the plan's Effective Interest Rate for the plan year of the election. The balance is then amortized over the following 7 years in level installments determined using the discount rates for the plan year of the election.

The installment acceleration amounts for 2013 were $0.

Pension Plan for Salaried Employees of Metal Technology Solutions, Inc.
EIN/PN: 52-2337203 / 002

Schedule SB, Line 24 – Change in Actuarial Assumptions

The retirement rates were revised to better reflect plan experience.