

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>10/01/2013</u> and ending <u>09/30/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">002</td> </tr> <tr> <td colspan="2">1c Effective date of plan 12/14/1952</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 34-6542252</td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number 216-828-8136</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 331200</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan 12/14/1952		2b Employer Identification Number (EIN) 34-6542252		2c Sponsor's telephone number 216-828-8136		2d Business code (see instructions) 331200	
1b Three-digit plan number (PN) ▶	002										
1c Effective date of plan 12/14/1952											
2b Employer Identification Number (EIN) 34-6542252											
2c Sponsor's telephone number 216-828-8136											
2d Business code (see instructions) 331200											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) KEY EQUITY CAPITAL CORPORATION 127 PUBLIC SQUARE OH-01-27-117 CLEVELAND, OH 44114											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/15/2015	RICHARD NICHOLSON
	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	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 1345
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).	
a Active participants	6a 0
b Retired or separated participants receiving benefits	6b 503
c Other retired or separated participants entitled to future benefits	6c 802
d Subtotal. Add lines 6a , 6b , and 6c	6d 1305
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 0
f Total. Add lines 6d and 6e	6f 1305
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: 1B 1I	
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) ☐ 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) ☐ 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) ☒ 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)

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
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014

▶ **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 <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>10</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>64011798</u>
b Actuarial value	2b <u>64011798</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>495</u> <u>31817610</u>
b For terminated vested participants.....	3b <u>850</u> <u>23116503</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active.....	3c(3) <u>0</u>
d Total.....	3d <u>1345</u> <u>54934113</u>
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 <u>5.27 %</u>
6 Target normal cost	6 <u>0</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.

SIGN HERE		<u>07/07/2015</u>
Signature of actuary		Date
<u>ALBERT R. MINOR, JR., EA, ASA</u>		<u>14-02734</u>
Type or print name of actuary		Most recent enrollment number
<u>AL MINOR & ASSOCIATES, INC.</u>		<u>614-899-0636</u>
Firm name		Telephone number (including area code)
<u>283 SOUTH STATE STREET</u> <u>WESTERVILLE, OH 43081</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

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	43864
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	43864
10 Interest on line 9 using prior year's actual return of <u>18.77</u> %		8233
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 <u>5.83</u> % 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	52097

Part III Funding Percentages		
14 Funding target attainment percentage	14	116.43 %
15 Adjusted funding target attainment percentage	15	116.52 %
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	108.77 %
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
Totals ►			18(b)	0	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	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ 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		

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
27 If the plan is 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.....	0	0	
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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 10/01/2013 and ending 09/30/2014

A Name of plan <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</u>

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
KEY BANK NATIONAL ASSOCIATION 3920 MAIN STREET
AMHERST, NY 14226

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

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

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

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

HIRTH, NORRIS & GARRISON, LLP

2425 OLD STRINGTOWN ROAD
GROVE CITY, OH 43123

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	NONE	5000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERIT BENEFIT GROUP, LTD

5170 BLAZER PARKWAY
DUBLIN, OH 43017

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	NONE	58928	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>10/01/2013</u> and ending <u>09/30/2014</u>		
A Name of plan <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	6760	7680
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	817066	1014018
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	40233566	40352605
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	22961032	28060779
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	64018424	69435082

Liabilities

g Benefit claims payable	1g	6626	7535
h Operating payables	1h		
i Acquisition indebtedness	1i		275000
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	6626	282535

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	64011798	69152547
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2055	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2055

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	634049	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		634049

(3) Rents	2b(3)		
-----------------	--------------	--	--

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

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		5327645
(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)		2584194
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		8547943

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3280028	
(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)		3280028
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)	5000	
(2) Contract administrator fees.....	2i(2)	58928	
(3) Investment advisory and management fees.....	2i(3)	6046	
(4) Other.....	2i(4)	57192	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		127166
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3407194

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		5140749
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: **HIRTH, NORRIS & GARRISON, LLP**

(2) EIN: **31-1158488**

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 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
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		100000000
4e	X		100000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
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?		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
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 V 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.
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For calendar plan year 2013 or fiscal plan year beginning 10/01/2013 and ending 09/30/2014

A Name of plan <u>BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEY EQUITY CAPITAL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-6542252</u>

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
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): <u>34-6542252</u>	
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 <u>0</u>

Part II	Funding Information (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)
----------------	--

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
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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
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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: 100%

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

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN

FINANCIAL STATEMENTS

* * * * *

SEPTEMBER 30, 2014 AND 2013

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

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of Buckeye Steel Castings Company Hourly Employees' Pension Plan, which comprise the statements of net assets available for benefits as of September 30, 2014 and 2013, 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

Plan 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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



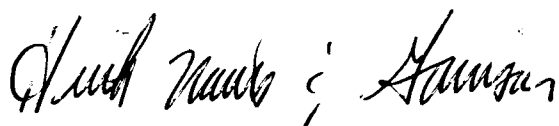
INDEPENDENT AUDITOR'S REPORT
(Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of Buckeye Steel Castings Company Hourly Employees' Pension Plan as of September 30, 2014 and 2013, and the changes in its financial status for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules of assets held for investment purposes and reportable transactions as of and for the year ended September 30, 2014, together referred to as "supplemental information" are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Grove City, Ohio
July 13, 2015

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 SEPTEMBER 30, 2014 AND 2013

	September 30, 2014	2013
Assets		
Investments at fair value - Notes B, D, G and H		
Collective investment funds	\$ 40,352,605	\$ 40,233,566
Mutual funds	28,060,779	22,961,032
Money market funds	<u>1,014,018</u>	<u>817,066</u>
Total investments	69,427,402	64,011,664
Receivables		
Accrued interest and dividends	<u>7,680</u>	<u>6,760</u>
Total receivables	<u>7,680</u>	<u>6,760</u>
Total assets	69,435,082	64,018,424
Liabilities		
Securities purchased, not settled	7,535	6,626
Payable, unrelated party	<u>275,000</u>	<u>0</u>
Total liabilities	<u>282,535</u>	<u>6,626</u>
Net Assets Available for Benefits	<u>\$ 69,152,547</u>	<u>\$ 64,011,798</u>

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

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	September 30, 2014	2013
Increases to net assets		
Investment income (loss)		
Interest and dividend income	\$ 636,104	\$ 746,173
Net realized gain and unrealized appreciation - Notes B and D	<u>7,911,839</u>	<u>9,644,881</u>
Total investment income	8,547,943	10,391,054
Deductions from net assets		
Benefit payments	3,280,028	3,262,088
Plan expenses	<u>127,166</u>	<u>207,723</u>
Total deductions	<u>3,407,194</u>	<u>3,469,811</u>
Net increase	5,140,749	6,921,243
Net Assets Available for Benefits		
Beginning of year	<u>64,011,798</u>	<u>57,090,555</u>
End of year	<u>\$ 69,152,547</u>	<u>\$ 64,011,798</u>

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE A – DESCRIPTION OF THE PLAN

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

As agreed to under the 1999 collective bargaining agreement with the Union, a participant retiring on or after June 28, 2003, is paid \$36 per month for up to the first 15 years worked, \$37 per month for up to the next 15 years, \$38 per month for up to the next five years and \$39 per month for each year that the participant worked in excess of 35 years. Prior to June 28, 2003, the benefit was less in each of the four categories of service as determined by the participant's retirement date.

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

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

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

Contributions to the Plan are made in cash by KECC, as actuarially determined to be necessary to meet the funding requirements mandated under the Employee Retirement Income Security Act of 1974 (ERISA). There were no contributions required or made to the Plan for the years ended September 30, 2014, and September 30, 2013.

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE B – SIGNIFICANT ACCOUNTING POLICIES

Accounting Basis

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

Valuation of Investments

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

Investment Transactions

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

Actuarial Present Value of Accumulated Plan Benefits

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

Administrative Expenses

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

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE B – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

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

Fair Value Measurement

As defined in the applicable accounting guidance for fair value measurements and disclosures, fair value is the price to sell an asset or transfer a liability in an orderly transaction between market participants in the principal market. In other words, fair value represents an exit price at the measurement date. Market participants are buyers and sellers who are independent, knowledgeable, and willing and able to transact in the principal (or most advantageous) market for the asset or liability being measured. Current market conditions, including imbalances between supply and demand, are considered in determining fair value.

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

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

All inputs, whether observable or unobservable, are ranked in accordance with a prescribed fair value hierarchy that gives the highest ranking to quoted prices in active markets for identical assets (Level 1) and the lowest ranking to unobservable inputs (Level 3). Fair values for assets classified as Level 2 are based on one or a combination of the following factors: (a) quoted market prices for similar assets in active markets; (b) quoted prices for identical or similar assets in inactive markets; (c) observable inputs, such as interest rates or yield curves; or (d) inputs derived

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE B – SIGNIFICANT ACCOUNTING POLICIES (Continued)

principally from or corroborated by observable market data. The level in the fair value hierarchy ascribed to a fair value measurement in its entirety is based on the lowest level input that is significant to the measurement. The Plan considers an input to be significant if it drives 10% or more of the total fair value of a particular asset. Assets may transfer between levels based on the observable and unobservable inputs used at the valuation date, as the inputs may be influenced by certain market conditions.

Typically, assets are considered to be fair valued on a recurring basis if fair value is measured regularly. Additional information regarding fair value measurements and disclosures is provided in Note H ("Fair Value Measurement").

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year's presentation.

NOTE C – PLAN BENEFITS

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

	September 30,	
	2014	2013
Vested benefits		
Participants currently receiving payments	\$ 30,139,521	\$ 30,652,191
Other participants	<u>21,464,242</u>	<u>22,332,246</u>
Total vested benefits	51,603,763	52,984,437
Nonvested benefits	<u>0</u>	<u>0</u>
Total accumulated plan benefits	<u>\$ 51,603,763</u>	<u>\$ 52,984,437</u>

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

	September 30,	
	2014	2013
Present value at the beginning of the year	\$ 52,984,437	\$ 53,634,266
Increase (decrease) attributable to:		
Change in participant census update	(1,429,150)	(759,116)
Decrease in discount period	3,328,504	3,371,375
Benefits paid	<u>(3,280,028)</u>	<u>(3,262,088)</u>
Net increase (decrease) in present value	<u>(1,380,674)</u>	<u>(649,829)</u>
Total present value	<u>\$ 51,603,763</u>	<u>\$ 52,984,437</u>

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE C – PLAN BENEFITS (Continued)

Significant assumptions underlying the actuarial computations are as follows:

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

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

NOTE D – INVESTMENTS

The Plan's investments are held by a bank-administered trust fund. During 2014 and 2013, the Plan's investments, including investments bought, sold, and held during the year, appreciated or depreciated in the fair value as follows:

	Net Appreciation (Depreciation) In Fair Value During Year	Fair Value At End of Year
<u>Year ended September 30, 2014</u>		
Collective investment funds	\$ 5,327,645	\$ 40,352,605
Mutual funds	2,584,194	28,060,779
Money market funds	0	1,014,018
	<u>\$ 7,911,839</u>	<u>\$ 69,427,402</u>
<u>Year ended September 30, 2013</u>		
Collective investment funds	\$ 6,308,449	\$ 40,233,566
Mutual funds	3,336,432	22,961,032
Money market funds	0	817,066
	<u>\$ 9,644,881</u>	<u>\$ 64,011,664</u>

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE D – INVESTMENTS (Continued)

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

	September 30,	
	2014	2013
Dodge & Cox International Stock Fund	\$ 7,151,090	\$ 7,214,294
EB Convertible Securities Fund	3,617,861	0
EB Core Bond Index Fund	8,785,859	6,833,116
EB Equity Index Fund	7,621,363	5,770,971
EB Large Cap Core Equity Fund	17,434,746	21,277,482
EB Small Cap Value Equity Fund	0	3,265,588
Oakmark Fund	11,444,458	5,519,052
Vanguard Mid-Cap Index Fund	4,161,355	4,212,797

NOTE E – TRANSACTIONS WITH PARTIES-IN-INTEREST

KeyBank National Association (KeyBank) serves as the Plan's trustee and investment advisor. KeyBank is an affiliate of KECC. KeyBank does not receive compensation from the Plan for its trustee and investment advisory services provided to the Plan. The fees relating to those services are paid by KECC, and totaled \$127,936 and \$157,084 for the years ended September 30, 2014, and September 30, 2013, respectively.

During the years ended September 30, 2014, and September 30, 2013, the Plan received \$2,055 and \$2,463, respectively, of interest and dividend income from KeyBank collective investment funds and mutual funds managed by Victory Capital Management, Inc., an affiliate of KECC. KeyCorp completed the sale of Victory to a private equity fund on July 31, 2013.

NOTE F – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies under Section 401(a) of the Internal Revenue Code (Code). The Pension Trust is not subject to tax under Section 501(c) of the Code. The Plan was subsequently amended and restated, for which a new determination letter was received from the Internal Revenue Service on May 29, 2013, stating that the Plan, as amended and restated as of January 1, 2012, is qualified under Section 401(a) of the Code. The Plan Sponsor believes the Plan, as amended and restated, continues to operate as designed.

The Plan does not believe there are currently any tax positions that have a reasonable possibility of changing from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest or penalties related to the tax positions of the Plan as of September 30, 2014. The Internal Revenue Service and Department of Labor have jurisdiction over the Plan. The Plan administrator believes it is no longer subject to income tax examinations for the years ended prior to September 30, 2012.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014 AND 2013

NOTE G – RISK AND UNCERTAINTIES

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

NOTE H – FAIR VALUE MEASUREMENT

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

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

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

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

The Plan's assets are measured at fair value on a recurring basis in accordance with U.S. GAAP. The following table presents the Plan's assets measured at fair value on a recurring basis at September 30, 2014, and September 30, 2013:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>September 30, 2014</u>				
Collective Investment Funds:				
U.S. Equity	-	\$ 27,948,885	-	\$ 27,948,885
Convertible Securities	-	3,617,861	-	3,617,861
U.S. Fixed Income	-	8,785,859	-	8,785,859
Mutual Funds:				
U.S. Equity	\$ 16,611,833	-	-	16,611,833
International Equity	7,151,090	-	-	7,151,090
U.S. Fixed Income	2,146,524	-	-	2,146,524
International Fixed Income	2,151,332	-	-	2,151,332
Money Market Funds:				
Short-Term Investments	-	1,014,018	-	1,014,018
	<u>\$ 28,060,779</u>	<u>\$ 41,366,623</u>	<u>\$ -</u>	<u>\$ 69,427,402</u>

BUCKEYE STEEL CASTINGS COMPANY
 HOURLY EMPLOYEES' PENSION PLAN
 NOTES TO FINANCIAL STATEMENTS
 SEPTEMBER 30, 2014 AND 2013

NOTE H – FAIR VALUE MEASUREMENT (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>September 30, 2013</u>				
Collective Investment Funds:				
U.S. Equity	-	\$ 30,314,041	-	\$ 30,314,041
Convertible Securities	-	3,086,409	-	3,086,409
U.S. Fixed Income	-	6,833,116	-	6,833,116
Mutual Funds:				
U.S. Equity	\$ 10,712,661	-	-	10,712,661
International Equity	7,214,294	-	-	7,214,294
U.S. Fixed Income	3,010,949	-	-	3,010,949
International Fixed Income	2,023,128	-	-	2,023,128
Money Market Funds:				
Short-Term Investments	-	817,066	-	817,066
	<u>\$ 12,961,032</u>	<u>\$ 41,050,632</u>	<u>\$ -</u>	<u>\$ 64,011,664</u>

NOTE I – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 13, 2015, which is the date the financial statements were available to be issued.

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

SEPTEMBER 30, 2014 AND 2013

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

Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets Held For Investment Purposes at End of Year

September 30, 2014

NAME	SHARES OR FACE VALUE	COST	CURRENT VALUE
<u>Collective Investment Funds</u>			
EB Large Cap Core Equity Fund*	655,380	\$ 14,691,916	\$ 17,434,746
EB Equity Index Fund*	43,210	6,240,192	7,621,363
EB Core Bond Index Fund*	42,355	7,302,080	8,785,859
EB Small Cap Value Equity Fund*	144,620	2,633,530	2,892,776
EB Convertible Securities Fund*	25,607	<u>3,050,695</u>	<u>3,617,861</u>
Total collective funds		33,918,413	40,352,605
<u>Mutual Funds</u>			
Oakmark Fund	167,170	10,072,945	11,444,458
Dodge & Cox International Stock Fund	158,280	4,636,468	7,151,090
Vanguard Mid-Cap Index Fund	90,780	2,702,436	4,161,355
Templeton Global Bond Fund	162,733	2,213,055	2,151,332
Ridgeworth Seix Floating Rate High Inc Fund	240,642	2,150,469	2,146,524
Ishares Russell 2000 Index Fund	9,200	<u>939,661</u>	<u>1,006,020</u>
Total mutual funds		22,715,034	28,060,779
<u>Money Market Funds</u>			
EB Money Market Fund*	1,014,018	<u>1,014,018</u>	<u>1,014,018</u>
Total investments		<u>\$ 57,647,465</u>	<u>\$ 69,427,402</u>

* Denotes a party-in-interest investment

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

Form 5500, Schedule H, Part IV, Line 4j
Schedule of Reportable Transactions

September 30, 2014

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE OF ASSET ON		NET GAIN (LOSS)
				TRANSACTION DATE	DATE	
CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS						
EB Large Cap Core Equity Fund*		\$ 3,523,975	\$ 3,172,510	\$ 3,523,975		\$ 351,465
Oakmark Fund	\$ 3,526,439		3,526,439	3,526,439		
CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS						
EB Money Market Fund*						
56 Sales		\$ 3,271,257	\$ 3,271,257	\$ 3,271,257		-
37 Purchases	\$ 3,468,210		3,468,210	3,468,210		-
EB Large Cap Core Equity Fund*						
4 Sales		6,886,207	6,235,400	6,886,207		\$ 650,807
Oakmark Fund						
5 Purchases	4,814,461		4,814,461	4,814,461		-

There were no category (ii) or (iv) reportable transactions during the year ended September 30, 2014.

*Denotes a party-in-interest investment.

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

ACTUARIAL ASSUMPTIONS

1. Employees Excluded from Cost

Those not eligible to participate.

2. Pension Protection Act 2006

Maximum Deductible Contribution

a. PPA Segment Rates - Assumes No Annuity Purchase/Lump Sums

Pre and Postretirement Rates (Code Section 430(h))

First 5 Years	1.35%
6 to 20 Years	4.05%
21 Years and later	5.05%

b. Mortality Table

Pre Retirement - RP 2000 Group Annuity Mortality Table
projected to 2013, sex distinct

Post Retirement - RP 2000 Group Annuity Mortality Table
projected to 2013, sex distinct

c. Funding Method

Modified Unit Credit according to the Pension Protection
Act of 2006

Minimum Contribution

a. PPA Segment Rates - Assumes No Annuity Purchase/Lump Sums

Pre and Postretirement Rates (MAP - 21))

First 5 Years	4.94%
6 to 20 Years	6.15%
21 Years and later	6.76%
Effective Rate	5.27%

b. Mortality Table

Pre Retirement - RP 2000 Group Annuity Mortality Table
projected to 2013, sex distinct

Post Retirement - RP 2000 Group Annuity Mortality Table
projected to 2013, sex distinct

c. Funding Method

Modified Unit Credit according to the Pension Protection
Act of 2006

3. PBGC Premium Liability

a. PBGC Segment Rates

Pre and Postretirement Rates

First 5 Years	1.40%
6 to 20 Years	4.66%
21 Years and later	5.62%

b. Mortality Table

Pre Retirement - RP 2000 Group Annuity Mortality Table
projected to 2013, sex distinct

Post Retirement - RP 2000 Group Annuity Mortality Table
projected to 2013, sex distinct

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

PRINCIPAL PLAN PROVISIONS

1. Anniversary Date October 1
2. Eligibility Employee who is a member of the Bargaining Unit and has 2 months of service.
3. Employee Contributions None.
4. Normal Retirement Date First day of the month coinciding with or next following the employee's 62nd birthday and 10 years of service or completion of 30 years of service or 65th birthday and 5 years of service.
5. Normal Retirement Benefit
(Negotiated July 11, 1999) Monthly pension in Joint and 50% Survivor Form equal to:

Multiplier Rates

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

6. Early Retirement Date None specifically.
7. Early Retirement Benefit Accrued pension based on Normal Retirement benefit formula.
8. Disability Retirement Date Permanent and total disability established by eligibility for Social Security and 10 years of service.
9. Disability Retirement Benefit \$275.00 per month payable to age 62, then the participant's Normal Retirement benefit thereafter.
10. Termination Benefit Participant's vested accrued pension, payable at Normal Retirement Date, based on years of credited service from the table below:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 5	0%
5 or more	100%

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

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

PRINCIPAL PLAN PROVISIONS (continued)

11. Death Benefit

If death occurs while actively employed, then the greater of (i) or (ii):

(i) The participant is age 45 and has 10 years of service, 1/2 of the accrued monthly benefit paid to spouse for life upon her attainment of age 45. Payment ceases at the earlier of death or remarriage. If remarriage occurs then (ii) below resumes.

(ii) Joint & 50% Survivor coverage is automatic for the spouse of any vested participant regardless of age. Benefit is payable after the later of (1) the participant's death, or (2) the date the participant would have reached the earliest permissible retirement age.

Schedule SB, line 22 – Description of Weighted Average Retirement Age.

Normal Retirement Age in Plan is 62. All Active Participants are assumed to Retire at age 62.

Buckeye Steel Castings Hourly Employees' Pension Plan

**EIN # 34-6542252 Plan # 002
Shortfall Amortization Schedule**

<u>Base</u>	<u>Outstanding Balance</u>	<u>Amortization Amount</u>	<u>Years to Amortize</u>
2008	0	0	2
2009	0	0	3
2010	0	0	4
2011	0	0	5
2012	0	0	6
2013	0	0	7
	<hr/>	<hr/>	
Total	0	0	

**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 10/01/2013 and ending 09/30/2014

► Round off amounts to nearest dollar.

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

A Name of plan

BUCKEYE STEEL CASTINGS HOURLY EMPLOYEES' PENSION PLAN

B Three-digit
plan number (PN) ►

002

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

KEY EQUITY CAPITAL CORPORATION

D Employer Identification Number (EIN)

34-6542252

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 10 Day 1 Year 2013**2** Assets:

	2a	
a Market value	64,011,798	
b Actuarial value	64,011,798	

3 Funding target/participant count breakdown:

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 495	31,817,610
b For terminated vested participants	3b 850	23,116,503
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3) 0	0
d Total	3d 1,345	54,934,113

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

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate **5** 5.27 %**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

ALBERT R. MINOR, JR., EA, ASA

Type or print name of actuary

AL MINOR & ASSOCIATES, INC.

Firm name

283 SOUTH STATE STREET

WESTERVILLE

OH 43081

Address of the firm

07/07/2015

Date

14-02734

Most recent enrollment number

(614) 899-0636

Telephone number (including area code)

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

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	43,864
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	43,864
10 Interest on line 9 using prior year's actual return of <u>18.77</u> %		8,233
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 <u>5.83</u> % 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	52,097

Part III Funding Percentages

14 Funding target attainment percentage	14	116.43 %
15 Adjusted funding target attainment percentage	15	116.52 %
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	108.77 %
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
Totals ▶			18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:

a Segment rates:

1st segment:
4.94 %2nd segment:
6.15 %3rd segment:
6.76 %☐ N/A, full yield curve used

b Applicable month (enter code).....

21b

0

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**27** If the plan is 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.....

0

0

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**

0

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

36 Additional cash requirement (line 34 minus line 35).....**36**

0

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

0

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

a Total (excess, if any, of line 37 over line 36)

38a

0

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances

38b**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****43** Excess installment acceleration amount to be carried over to future plan years**43**

BUCKEYE STEEL CASTINGS COMPANY
HOURLY EMPLOYEES' PENSION PLAN
EIN: 34-652252 PLAN NUMBER: 002

Form 5500, Schedule H, Part IV, Line 4i
Schedule of Assets Held For Investment Purposes at End of Year

September 30, 2014

NAME	SHARES OR FACE VALUE	COST	CURRENT VALUE
<u>Collective Investment Funds</u>			
EB Large Cap Core Equity Fund*	655,380	\$ 14,691,916	\$ 17,434,746
EB Equity Index Fund*	43,210	6,240,192	7,621,363
EB Core Bond Index Fund*	42,355	7,302,080	8,785,859
EB Small Cap Value Equity Fund*	144,620	2,633,530	2,892,776
EB Convertible Securities Fund*	25,607	<u>3,050,695</u>	<u>3,617,861</u>
Total collective funds		33,918,413	40,352,605
<u>Mutual Funds</u>			
Oakmark Fund	167,170	10,072,945	11,444,458
Dodge & Cox International Stock Fund	158,280	4,636,468	7,151,090
Vanguard Mid-Cap Index Fund	90,780	2,702,436	4,161,355
Templeton Global Bond Fund	162,733	2,213,055	2,151,332
Ridgeworth Seix Floating Rate High Inc Fund	240,642	2,150,469	2,146,524
Ishares Russell 2000 Index Fund	9,200	<u>939,661</u>	<u>1,006,020</u>
Total mutual funds		22,715,034	28,060,779
<u>Money Market Funds</u>			
EB Money Market Fund*	1,014,018	<u>1,014,018</u>	<u>1,014,018</u>
Total investments		<u>\$ 57,647,465</u>	<u>\$ 69,427,402</u>

* Denotes a party-in-interest investment

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

Form 5500, Schedule H, Part IV, Line 4j
 Schedule of Reportable Transactions

September 30, 2014

<u>DESCRIPTION</u>	<u>PURCHASE PRICE</u>	<u>SELLING PRICE</u>	<u>COST OF ASSET</u>	<u>CURRENT VALUE OF ASSET ON TRANSACTION DATE</u>	<u>NET GAIN (LOSS)</u>
<u>CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>					
EB Large Cap Core Equity Fund*		\$ 3,523,975	\$ 3,172,510	\$ 3,523,975	\$ 351,465
Oakmark Fund	\$ 3,526,439		3,526,439	3,526,439	
<u>CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>					
EB Money Market Fund*					
56 Sales		\$ 3,271,257	\$ 3,271,257	\$ 3,271,257	-
37 Purchases	\$ 3,468,210		3,468,210	3,468,210	-
EB Large Cap Core Equity Fund*					
4 Sales		6,886,207	6,235,400	6,886,207	\$ 650,807
Oakmark Fund					
5 Purchases	4,814,461		4,814,461	4,814,461	-

There were no category (ii) or (iv) reportable transactions during the year ended September 30, 2014.

*Denotes a party-in-interest investment.