

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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 <u>CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN</u>	<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;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1995</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1995</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1995</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>CLEVELAND STEEL CONTAINER CORP.</u> <u>30310 EMERALD VALLEY PARKWAY</u> <u>SUITE 400</u> <u>GLENWILLOW, OH 44139</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0934564</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>440-349-8000</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>484200</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0934564</u>	2c Plan Sponsor's telephone number <u>440-349-8000</u>	2d Business code (see instructions) <u>484200</u>	
2b Employer Identification Number (EIN) <u>34-0934564</u>					
2c Plan Sponsor's telephone number <u>440-349-8000</u>					
2d Business code (see instructions) <u>484200</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2015	DENNIS PUENING
	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		3b Administrator's EIN	
		3c Administrator's telephone number	
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:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	452
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	375
a(2) Total number of active participants at the end of the plan year		6a(2)	355
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	66
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	421
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	421
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	421
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	12
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: 2A 2E 2F 2G 2J 2K 2S 2T 3D			
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)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information)	0
		(4) ☒ C (Service Provider Information)	
		(5) ☒ D (DFE/Participating Plan Information)	
		(6) ☐ G (Financial Transaction Schedules)	

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CLEVELAND STEEL CONTAINER CORP.</u>	D Employer Identification Number (EIN) <u>34-0934564</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

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

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

JOHN HANCOCK RETIREMENT PLAN SERVICE

601 CONGRESS STREET
BOSTON, MA 02210

45-3008106

(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?
37 64	RECORDKEEPER	44375	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ROYAL ALLIANCE ASSOCIATES, INC

29065 CLEMENS RD. BLDG. B
WESTLAKE, OH 44145

(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?
27	ADVISOR	39166	Yes ☒ No ☐	Yes ☒ No ☐	0	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:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CLEVELAND STEEL CONTAINER CORP.</u>	D Employer Identification Number (EIN) <u>34-0934564</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: PNC EBT INVESTMENT CONTRACT FUND

b Name of sponsor of entity listed in (a): PNC BANK, N.A.

c EIN-PN <u>25-1197336-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STABLE VALUE FUND R6

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

c EIN-PN <u>47-8033707-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1010366</u>
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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)
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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)
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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)
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CLEVELAND STEEL CONTAINER CORP.</u>		D Employer Identification Number (EIN) <u>34-0934564</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	1233039	1316965
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	7766
	(2) U.S. Government securities	1c(2)	217262	0
	(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)	496385	570142
	(9) Value of interest in common/collective trusts	1c(9)	979164	1010366
	(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)	18302959	21712635
	(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	21228809	24617874

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	21228809	24617874
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1316965	
(B) Participants	2a(1)(B)	1582774	
(C) Others (including rollovers)	2a(1)(C)	106620	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3006359
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	23	
(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)	23302	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		23325
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	378340	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		378340
(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)		19501
(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)		1228563
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		4656088

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1158578	
(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)		1158578
f Corrective distributions (see instructions).....	2f		24904
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	39166	
(3) Investment advisory and management fees.....	2i(3)	44375	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		83541
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1267023

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3389065
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: PEASE & ASSOCIATES, INC.

(2) EIN: 36-4267431

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	
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	
e Was this plan covered by a fidelity bond?	X		1000000
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	
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	
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	
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		
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	
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	
l Has the plan failed to provide any benefit when due under the plan?.....		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

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

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

Part V Trust Information (optional)

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 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CLEVELAND STEEL CONTAINER CORP.</u>	D Employer Identification Number (EIN) <u>34-0934564</u>

Part I	Distributions
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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	<u>0</u>
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>01-0233346</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	

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)
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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.
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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: 0.0% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%
- b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2014 AND 2013



Financial Statements and Supplementary Information

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

DECEMBER 31, 2014 AND 2013

Financial Statements

Report of Independent Auditors.....	1
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Statements of Net Assets Available for Benefits.....	4
Statement of Changes in Net Assets Available for Benefits.....	5
Notes to Financial Statements.....	6

Supplementary Information

Schedule H, Line 4i - Schedule of Assets (Held at End of Year).....	13
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PEASE & ASSOCIATES, INC.

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www.peasecpa.com

Plan Administrator
Cleveland Steel Container Corp. 401(k) Profit Sharing Plan

Report of Independent Auditors

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Cleveland Steel Container Corp. 401(k) Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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



Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by John Hancock Life Insurance Company and PNC Bank, N.A., the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that PNC Bank, N.A. held the Plan's investment assets and executed investment transactions as of and for the year ended December 31, 2013, and that John Hancock Trust Company holds the Plan's investment assets and executes investment transactions as of and for the year then ended December 31, 2014. The plan administrator has obtained a certification from the trustees as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Pease & Associates, Inc.

Cleveland, Ohio
September 21, 2015

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN

December 31, 2014 and 2013

The following financial statements of the Cleveland Steel Container Corp. 401(k) Profit Sharing Plan are included herewith:

Statements of Net Assets Available for Benefits - December 31, 2014 and 2013

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2014

Notes to Financial Statements

The following supplemental schedule of the Cleveland Steel Container Corp. 401(k) Profit Sharing Plan included in the Annual Report of the Plan on Form 5500 for the year ended December 31, 2014 is included herewith:

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

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable, and therefore, have been omitted.

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash	\$ 7,766	\$ -
Investments, at fair value:		
Shares of registered investment companies	21,712,635	18,520,221
Common/collective trust	<u>1,020,611</u>	<u>997,344</u>
Total investments	22,733,246	19,517,565
Receivables:		
Employer	1,316,965	1,233,039
Participant notes receivable	<u>570,142</u>	<u>496,385</u>
Total receivables	<u>1,887,107</u>	<u>1,729,424</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	24,628,119	21,246,989
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(10,245)</u>	<u>(18,180)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 24,617,874</u></u>	<u><u>\$ 21,228,809</u></u>

See notes to financial statements

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2014

ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 1,248,064

Dividends 378,363

Contributions:

Employer 1,316,965

Participant 1,582,774

Participant rollovers 106,620

Interest income on participant notes receivable 23,302

TOTAL ADDITIONS 4,656,088

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants 1,183,482

Administrative expenses 83,541

TOTAL DEDUCTIONS 1,267,023

NET INCREASE 3,389,065

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 21,228,809

END OF YEAR \$ 24,617,874

See notes to financial statements

CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Cleveland Steel Container Corp. 401(k) Profiting Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of Cleveland Steel Container Corporation and subsidiaries (the "Company" or "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility: To be eligible to participate in the Plan an employee must be 21 years of age or older, have completed at least 6 months of service, and not be a non-resident alien or a leased employee. The Plan allows for quarterly entry dates.

Contributions: Participants may make voluntary pre-tax contributions and, effective January 1, 2014, after-tax (Roth) contributions, by means of a salary deferral agreement, of up to 100% of their compensation for the Plan year, subject to IRS limitations. Bonuses automatically defer at the same rate elected as the salary deferral or participants may elect to defer up to 85% of their bonus to the Plan. Plan participants who have attained age 50 before the end of the Plan year are allowed to make pre-tax and Roth catch-up contributions. The Plan also permits rollover contributions from other qualified retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan.

Profit sharing contributions may be made at the discretion of the Company each Plan year. In 2014, the profit sharing contribution for participating employees is 4% of eligible compensation for hourly employees and 6% for salaried employees. The Employer may also elect to make non-elective discretionary contributions to the Plan on behalf of all qualified participants. No non-elective discretionary contributions were made in 2014.

Employer contributions, if any, for eligible participants are funded once annually, generally in March of the following year, and are reflected as an employer contribution receivable in the accompanying statements of net assets available for benefits.

Participant accounts: Each participant's account is credited with the participant's contribution and an allocation of the Company's contributions, Plan earnings, and forfeitures. Allocations are based on participant compensation or account balances as defined. The benefit to which a participant is entitled is the benefit that can be drawn from the participant's vested account.

Vesting: Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. The participant's portion of Company contributions adhere to a three-year cliff-vesting schedule. Forfeited nonvested accounts totaled \$7,056 and \$4,513 at December 31, 2014 and 2013, respectively. In 2014, employer non-elective discretionary contributions were reduced from forfeited non-vested accounts by \$25,648.

Payment of benefits: Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or payment in annual installments not to extend past the lives or life expectancies of the participant and spouse. In case of hardship, a participant may apply for a distribution described in the Plan agreement. Lump-sum distributions are required if the vested balance, excluding rollover contributions, is \$1,000 or less. Actively employed participants may begin receiving distributions at age 59½.

Participant notes receivable: The Plan allows participants to obtain a loan from the Plan. Loans are subject to the following general provisions: the maximum amount of loans outstanding is equal to the lesser of \$50,000 or 50% of the participant's vested account balance; the term of any loan may not exceed five years unless the purpose of the loan is to purchase the participant's primary residence; the loan is secured by the participant's entire account balance or by other collateral agreed to by the trustee. Loans will be charged interest at a rate comparable to the rate charged by a commercial lender for a similar loan at the date of issuance.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation: The financial statements are prepared on the accrual basis of accounting.

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 certain amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Participant notes receivable: Participant notes receivable are recorded at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are written off as deemed distributions when deemed uncollectible.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. See Note 4, *Fair Value Measurements*, for discussion of fair value measurements.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through common/collective trusts; the John Hancock Stable Value Fund R6 in 2014 and the PNC Investment Contract Fund in 2013. The statements of net assets available for benefits present the fair value of the investments in the common/collective trusts as well as the adjustment of the investments in the common/collective trusts from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is prepared on the contract value basis.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned, and dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments: Benefit payments to participants are recorded when paid.

Administrative expenses: Expenses for the Plan's investment managers, administrators, attorneys, and auditors are paid by the Plan or the Company at the Company's discretion.

Subsequent events: In preparing these financial statements, Plan management has evaluated events and transactions for potential recognition or disclosure through September 21, 2015, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

Effective January 1, 2014, the Plan changed the trustee of its investment assets from PNC Bank, N.A. to John Hancock Trust Company. All assets were effectively transferred to John Hancock Trust Company on January 1, 2014.

The fair value of investments that represent five percent or more of the Plan's net assets are as follows:

	December 31,	
	2014	2013
John Hancock Disciplined Value Fund R6 Fund	\$ 2,146,918	\$ -
PIMCO Total Return Fund	-	3,013,800
Harbor Capital Appreciation Fund	2,220,506	1,967,391
American Century Equity Income Fund	-	1,654,088
Eagle Mid Cap Stock Fund I	-	1,977,143
Royce Total Return Fund I	-	1,790,483
JPMorgan Mid Cap Equity Select Fund	2,355,450	-
Vanguard Small Cap Index Fund Admiral Fund	2,068,434	-
Western Asset Core Plus Bond R Fund	2,833,886	-
Harbor International Fund	1,362,262	1,371,559
JPMorgan Smart Retirement 2025 A Fund	1,685,590	1,418,206
JPMorgan Smart Retirement 2035 A Fund	1,445,320	1,154,155

During 2014, the Plan's investments in registered investment companies (mutual funds) (including investments bought and sold, as well as held during the year) appreciated in value by \$1,248,064.

NOTE 4 – FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America define fair value and establish a framework for fair value measurements and disclosures. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this framework are defined as follows:

Level 1 - inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Plan's investments, reported at fair value within the fair value hierarchy, as of December 31, 2014 and 2013 are as follows:

Description	December 31, 2014			
	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds):				
Target retirement funds	\$ 5,597,597	\$ -	\$ -	\$ 5,597,597
Growth funds	5,630,655	-	-	5,630,655
Value funds	2,288,004	-	-	2,288,004
Income funds	839,312	-	-	839,312
Blend funds	4,088,246	-	-	4,088,246
Bond funds	3,268,821	-	-	3,268,821
Common/collective trust	-	1,020,611	-	1,020,611
Total	<u>\$ 21,712,635</u>	<u>\$ 1,020,611</u>	<u>\$ -</u>	<u>\$ 22,733,246</u>

December 31, 2013				
Description	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds):				
Target retirement funds	\$ 4,277,264	\$ -	\$ -	\$ 4,277,264
Growth funds	4,872,625	-	-	4,872,625
Value funds	1,743,890	-	-	1,743,890
Income funds	823,728	-	-	823,728
Blend funds	3,571,652	-	-	3,571,652
Bond funds	3,231,062	-	-	3,231,062
Common/collective trust	-	997,344	-	997,344
Total	<u>\$ 18,520,221</u>	<u>\$ 997,344</u>	<u>\$ -</u>	<u>\$ 19,517,565</u>

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no transfers between levels of the fair value hierarchy during 2014.

The following is a description of the valuation methodologies used for assets measured at fair value, as well as the general classification of such items pursuant to the fair value hierarchy:

Level 1 Fair Value Measurements

The fair value of registered investment companies (mutual funds) is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

The fair value of the common/collective trust is determined by the fund trustee based on the fair value of the underlying securities within the fund, which represent the net asset value of the shares held by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2014 and 2013.

NOTE 5 – BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan holds an interest in fully benefit-responsive investment contracts through its investment in the John Hancock Stable Value Fund R6 in 2014 and the PNC Investment Contract Fund in 2013, both of which are common/collective trust funds. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate to the Plan.

Because the guaranteed investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for the portion of the net assets available for benefits attributable to the guaranteed investment contracts. Contract value as reported to the plan administrator by John Hancock Trust Company and PNC Bank, N.A., represents contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

NOTE 6 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEES

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the trustees:

	December 31,	
	2014	2013
Net assets available for benefits:		
Cash	\$ 7,766	\$ -
Investments, at fair value:		
Shares of registered investment companies	21,712,635	18,520,221
Common/collective trust, at contract value	1,010,366	979,164
Participant notes receivable	570,142	496,385
	<u>\$ 23,300,909</u>	<u>\$ 19,995,770</u>
Additions to net assets:		
Net appreciation in fair value of investments	\$ 1,248,064	
Dividends	378,363	
Interest income on participant notes receivable	23,302	
	<u>\$ 1,649,729</u>	

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

NOTE 8 – TAX STATUS

The trust established under the Plan, which holds the Plan's assets, is qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the trust's net investment income is exempt from income taxes. The Plan has adopted an Internal Revenue Service approved prototype plan. The prototype plan has received a favorable opinion letter from the IRS that it qualifies under IRS Code section 401(a), provided all terms of the Plan are followed. The Plan has been amended since adopting the prototype plan. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 9 – TRANSACTIONS WITH PARTIES-IN-INTEREST

For the year ended December 31, 2014, certain investments are shares of a common/collective trust and registered investment company which are sponsored/managed by John Hancock Life Insurance Company (USA) and its affiliates. John Hancock Trust Company, a related entity, is also the trustee of the Plan, therefore, these transactions qualify as party-in-interest transactions.

In 2014, the Plan was under contract with John Hancock Retirement Plan Services, LLC to provide various administrative services. Fees paid by the Plan for these administrative services totaled \$44,375 for the year ended December 31, 2014.

Notes receivable from participants are secured by the balances in participants' accounts. These transactions qualify as party-in-interest transactions.

NOTE 10 – RISKS AND UNCERTAINTIES

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

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Participant notes receivable	4.25% - 9.25%	\$-0-	\$ 570,142
<u>CASH AND CASH EQUIVALENTS</u>				
	Unallocated cash			7,766
<u>PARTICIPANT DIRECTED INVESTMENTS</u>				
<u>REGISTERED INVESTMENT COMPANIES (MUTUAL FUNDS)</u>				
	Harbor Capital Appreciation Fund	Registered Investment Company		2,220,506
	American Century Mid Cap Value Fund	Registered Investment Company		115,628
	Eagle Small Cap Growth I Fund	Registered Investment Company		1,002,943
	Harbor International Fund	Registered Investment Company		1,362,262
*	John Hancock Disciplined Value Fund R6 Fund	Registered Investment Company		2,146,918
	Franklin Strategic Income A Fund	Registered Investment Company		290,653
	Eaton Vance Parametric Emerging Markets Investor Fund	Registered Investment Company		25,458
	BlackRock Inflation Protected Fund	Registered Investment Company		144,282
	Oppenheimer Global Y Fund	Registered Investment Company		51,756
	Vanguard 500 Index Admiral Fund	Registered Investment Company		583,882
	Vanguard Mid Cap Index Fund Admiral Fund	Registered Investment Company		73,668
	JPMorgan Mid Cap Equity Select Fund	Registered Investment Company		2,355,450
	Vanguard Small Cap Index Fund Admiral Fund	Registered Investment Company		2,068,434
	Western Asset Core Plus Bond R Fund	Registered Investment Company		2,833,886
	JPMorgan Smart Retirement Income A Fund	Registered Investment Company		839,312
	JPMorgan Smart Retirement 2015 A Fund	Registered Investment Company		864,635
	JPMorgan Smart Retirement 2020 A Fund	Registered Investment Company		586,120
	JPMorgan Smart Retirement 2025 A Fund	Registered Investment Company		1,685,590
	JPMorgan Smart Retirement 2030 A Fund	Registered Investment Company		307,766
	JPMorgan Smart Retirement 2035 A Fund	Registered Investment Company		1,445,320
	JPMorgan Smart Retirement 2040 A Fund	Registered Investment Company		220,588
	JPMorgan Smart Retirement 2045 A Fund	Registered Investment Company		180,530
	JPMorgan Smart Retirement 2050 A Fund	Registered Investment Company		287,304
	JPMorgan Smart Retirement 2055 A Fund	Registered Investment Company		19,744
TOTAL REGISTERED INVESTMENT COMPANIES				21,712,635
<u>COMMON/COLLECTIVE TRUST</u>				
*	John Hancock Stable Value Fund R6	Common/Collective Trust (at contract value)		1,010,366
TOTAL ASSETS				<u>\$ 23,300,909</u>

* Represents party-in-interest to the Plan

See report of independent auditors.

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

DECEMBER 31, 2014 AND 2013



Financial Statements and Supplementary Information

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

DECEMBER 31, 2014 AND 2013

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Statement of Changes in Net Assets Available for Benefits.....	5
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Supplementary Information

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PEASE & ASSOCIATES, INC.

CERTIFIED PUBLIC ACCOUNTANTS

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1422 Euclid Avenue/Suite 400

Cleveland, Ohio 44115

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Fax: 216.348.9610

www.peasecpa.com

Plan Administrator
Cleveland Steel Container Corp. 401(k) Profit Sharing Plan

Report of Independent Auditors

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Cleveland Steel Container Corp. 401(k) Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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



Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by John Hancock Life Insurance Company and PNC Bank, N.A., the trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that PNC Bank, N.A. held the Plan's investment assets and executed investment transactions as of and for the year ended December 31, 2013, and that John Hancock Trust Company holds the Plan's investment assets and executes investment transactions as of and for the year then ended December 31, 2014. The plan administrator has obtained a certification from the trustees as of and for the years ended December 31, 2014 and 2013, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Pease & Associates, Inc.

Cleveland, Ohio
September 21, 2015

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

ANNUAL REPORT – INDEX

CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN

December 31, 2014 and 2013

The following financial statements of the Cleveland Steel Container Corp. 401(k) Profit Sharing Plan are included herewith:

Statements of Net Assets Available for Benefits - December 31, 2014 and 2013

Statement of Changes in Net Assets Available for Benefits - Year Ended December 31, 2014

Notes to Financial Statements

The following supplemental schedule of the Cleveland Steel Container Corp. 401(k) Profit Sharing Plan included in the Annual Report of the Plan on Form 5500 for the year ended December 31, 2014 is included herewith:

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

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable, and therefore, have been omitted.

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
ASSETS		
Cash	\$ 7,766	\$ -
Investments, at fair value:		
Shares of registered investment companies	21,712,635	18,520,221
Common/collective trust	<u>1,020,611</u>	<u>997,344</u>
Total investments	22,733,246	19,517,565
Receivables:		
Employer	1,316,965	1,233,039
Participant notes receivable	<u>570,142</u>	<u>496,385</u>
Total receivables	<u>1,887,107</u>	<u>1,729,424</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	24,628,119	21,246,989
Adjustment from fair value to contract value for fully benefit-responsive investment contract	<u>(10,245)</u>	<u>(18,180)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 24,617,874</u></u>	<u><u>\$ 21,228,809</u></u>

See notes to financial statements

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2014

ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments \$ 1,248,064

Dividends 378,363

Contributions:

Employer 1,316,965

Participant 1,582,774

Participant rollovers 106,620

Interest income on participant notes receivable 23,302

TOTAL ADDITIONS 4,656,088

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants 1,183,482

Administrative expenses 83,541

TOTAL DEDUCTIONS 1,267,023

NET INCREASE 3,389,065

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR 21,228,809

END OF YEAR \$ 24,617,874

See notes to financial statements

CLEVELAND STEEL CONTAINER CORP. 401(K) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2014 AND 2013

NOTE 1 – DESCRIPTION OF PLAN

The following description of the Cleveland Steel Container Corp. 401(k) Profiting Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan covering substantially all employees of Cleveland Steel Container Corporation and subsidiaries (the "Company" or "Employer"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility: To be eligible to participate in the Plan an employee must be 21 years of age or older, have completed at least 6 months of service, and not be a non-resident alien or a leased employee. The Plan allows for quarterly entry dates.

Contributions: Participants may make voluntary pre-tax contributions and, effective January 1, 2014, after-tax (Roth) contributions, by means of a salary deferral agreement, of up to 100% of their compensation for the Plan year, subject to IRS limitations. Bonuses automatically defer at the same rate elected as the salary deferral or participants may elect to defer up to 85% of their bonus to the Plan. Plan participants who have attained age 50 before the end of the Plan year are allowed to make pre-tax and Roth catch-up contributions. The Plan also permits rollover contributions from other qualified retirement plans. Participants direct the investment of contributions into various investment options offered by the Plan.

Profit sharing contributions may be made at the discretion of the Company each Plan year. In 2014, the profit sharing contribution for participating employees is 4% of eligible compensation for hourly employees and 6% for salaried employees. The Employer may also elect to make non-elective discretionary contributions to the Plan on behalf of all qualified participants. No non-elective discretionary contributions were made in 2014.

Employer contributions, if any, for eligible participants are funded once annually, generally in March of the following year, and are reflected as an employer contribution receivable in the accompanying statements of net assets available for benefits.

Participant accounts: Each participant's account is credited with the participant's contribution and an allocation of the Company's contributions, Plan earnings, and forfeitures. Allocations are based on participant compensation or account balances as defined. The benefit to which a participant is entitled is the benefit that can be drawn from the participant's vested account.

Vesting: Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. The participant's portion of Company contributions adhere to a three-year cliff-vesting schedule. Forfeited nonvested accounts totaled \$7,056 and \$4,513 at December 31, 2014 and 2013, respectively. In 2014, employer non-elective discretionary contributions were reduced from forfeited non-vested accounts by \$25,648.

Payment of benefits: Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or payment in annual installments not to extend past the lives or life expectancies of the participant and spouse. In case of hardship, a participant may apply for a distribution described in the Plan agreement. Lump-sum distributions are required if the vested balance, excluding rollover contributions, is \$1,000 or less. Actively employed participants may begin receiving distributions at age 59½.

Participant notes receivable: The Plan allows participants to obtain a loan from the Plan. Loans are subject to the following general provisions: the maximum amount of loans outstanding is equal to the lesser of \$50,000 or 50% of the participant's vested account balance; the term of any loan may not exceed five years unless the purpose of the loan is to purchase the participant's primary residence; the loan is secured by the participant's entire account balance or by other collateral agreed to by the trustee. Loans will be charged interest at a rate comparable to the rate charged by a commercial lender for a similar loan at the date of issuance.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation: The financial statements are prepared on the accrual basis of accounting.

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 certain amounts reported in the financial statements and accompanying notes. Accordingly, actual results could differ from those estimates.

Participant notes receivable: Participant notes receivable are recorded at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are written off as deemed distributions when deemed uncollectible.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. See Note 4, *Fair Value Measurements*, for discussion of fair value measurements.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through common/collective trusts; the John Hancock Stable Value Fund R6 in 2014 and the PNC Investment Contract Fund in 2013. The statements of net assets available for benefits present the fair value of the investments in the common/collective trusts as well as the adjustment of the investments in the common/collective trusts from fair value to contract value relating to the investment contracts. The statement of changes in net assets available for benefits is prepared on the contract value basis.

Purchases and sales of investments, including gains or losses, are recorded on a trade-date basis. Interest income is recorded when earned, and dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividend income. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Benefit payments: Benefit payments to participants are recorded when paid.

Administrative expenses: Expenses for the Plan's investment managers, administrators, attorneys, and auditors are paid by the Plan or the Company at the Company's discretion.

Subsequent events: In preparing these financial statements, Plan management has evaluated events and transactions for potential recognition or disclosure through September 21, 2015, the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

Effective January 1, 2014, the Plan changed the trustee of its investment assets from PNC Bank, N.A. to John Hancock Trust Company. All assets were effectively transferred to John Hancock Trust Company on January 1, 2014.

The fair value of investments that represent five percent or more of the Plan's net assets are as follows:

	December 31,	
	2014	2013
John Hancock Disciplined Value Fund R6 Fund	\$ 2,146,918	\$ -
PIMCO Total Return Fund	-	3,013,800
Harbor Capital Appreciation Fund	2,220,506	1,967,391
American Century Equity Income Fund	-	1,654,088
Eagle Mid Cap Stock Fund I	-	1,977,143
Royce Total Return Fund I	-	1,790,483
JPMorgan Mid Cap Equity Select Fund	2,355,450	-
Vanguard Small Cap Index Fund Admiral Fund	2,068,434	-
Western Asset Core Plus Bond R Fund	2,833,886	-
Harbor International Fund	1,362,262	1,371,559
JPMorgan Smart Retirement 2025 A Fund	1,685,590	1,418,206
JPMorgan Smart Retirement 2035 A Fund	1,445,320	1,154,155

During 2014, the Plan's investments in registered investment companies (mutual funds) (including investments bought and sold, as well as held during the year) appreciated in value by \$1,248,064.

NOTE 4 – FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America define fair value and establish a framework for fair value measurements and disclosures. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this framework are defined as follows:

Level 1 - inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Plan's investments, reported at fair value within the fair value hierarchy, as of December 31, 2014 and 2013 are as follows:

Description	December 31, 2014			
	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds):				
Target retirement funds	\$ 5,597,597	\$ -	\$ -	\$ 5,597,597
Growth funds	5,630,655	-	-	5,630,655
Value funds	2,288,004	-	-	2,288,004
Income funds	839,312	-	-	839,312
Blend funds	4,088,246	-	-	4,088,246
Bond funds	3,268,821	-	-	3,268,821
Common/collective trust	-	1,020,611	-	1,020,611
Total	<u>\$ 21,712,635</u>	<u>\$ 1,020,611</u>	<u>\$ -</u>	<u>\$ 22,733,246</u>

December 31, 2013				
Description	Level 1	Level 2	Level 3	Total
Registered investment companies (mutual funds):				
Target retirement funds	\$ 4,277,264	\$ -	\$ -	\$ 4,277,264
Growth funds	4,872,625	-	-	4,872,625
Value funds	1,743,890	-	-	1,743,890
Income funds	823,728	-	-	823,728
Blend funds	3,571,652	-	-	3,571,652
Bond funds	3,231,062	-	-	3,231,062
Common/collective trust	-	997,344	-	997,344
Total	<u>\$ 18,520,221</u>	<u>\$ 997,344</u>	<u>\$ -</u>	<u>\$ 19,517,565</u>

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no transfers between levels of the fair value hierarchy during 2014.

The following is a description of the valuation methodologies used for assets measured at fair value, as well as the general classification of such items pursuant to the fair value hierarchy:

Level 1 Fair Value Measurements

The fair value of registered investment companies (mutual funds) is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 Fair Value Measurements

The fair value of the common/collective trust is determined by the fund trustee based on the fair value of the underlying securities within the fund, which represent the net asset value of the shares held by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan administrator believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2014 and 2013.

NOTE 5 – BENEFIT-RESPONSIVE INVESTMENT CONTRACTS

The Plan holds an interest in fully benefit-responsive investment contracts through its investment in the John Hancock Stable Value Fund R6 in 2014 and the PNC Investment Contract Fund in 2013, both of which are common/collective trust funds. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate to the Plan.

Because the guaranteed investment contracts are fully benefit-responsive, contract value is the relevant measurement attribute for the portion of the net assets available for benefits attributable to the guaranteed investment contracts. Contract value as reported to the plan administrator by John Hancock Trust Company and PNC Bank, N.A., represents contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

NOTE 6 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEES

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the trustees:

	December 31,	
	2014	2013
Net assets available for benefits:		
Cash	\$ 7,766	\$ -
Investments, at fair value:		
Shares of registered investment companies	21,712,635	18,520,221
Common/collective trust, at contract value	1,010,366	979,164
Participant notes receivable	570,142	496,385
	<u>\$ 23,300,909</u>	<u>\$ 19,995,770</u>
Additions to net assets:		
Net appreciation in fair value of investments	\$ 1,248,064	
Dividends	378,363	
Interest income on participant notes receivable	23,302	
	<u>\$ 1,649,729</u>	

NOTE 7 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

NOTE 8 – TAX STATUS

The trust established under the Plan, which holds the Plan's assets, is qualified pursuant to the appropriate section of the Internal Revenue Code, and accordingly, the trust's net investment income is exempt from income taxes. The Plan has adopted an Internal Revenue Service approved prototype plan. The prototype plan has received a favorable opinion letter from the IRS that it qualifies under IRS Code section 401(a), provided all terms of the Plan are followed. The Plan has been amended since adopting the prototype plan. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 9 – TRANSACTIONS WITH PARTIES-IN-INTEREST

For the year ended December 31, 2014, certain investments are shares of a common/collective trust and registered investment company which are sponsored/managed by John Hancock Life Insurance Company (USA) and its affiliates. John Hancock Trust Company, a related entity, is also the trustee of the Plan, therefore, these transactions qualify as party-in-interest transactions.

In 2014, the Plan was under contract with John Hancock Retirement Plan Services, LLC to provide various administrative services. Fees paid by the Plan for these administrative services totaled \$44,375 for the year ended December 31, 2014.

Notes receivable from participants are secured by the balances in participants' accounts. These transactions qualify as party-in-interest transactions.

NOTE 10 – RISKS AND UNCERTAINTIES

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

**CLEVELAND STEEL CONTAINER CORP.
401(K) PROFIT SHARING PLAN**

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2014

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Participant notes receivable	4.25% - 9.25%	\$-0-	\$ 570,142
<u>CASH AND CASH EQUIVALENTS</u>				
	Unallocated cash			7,766
<u>PARTICIPANT DIRECTED INVESTMENTS</u>				
<u>REGISTERED INVESTMENT COMPANIES (MUTUAL FUNDS)</u>				
	Harbor Capital Appreciation Fund	Registered Investment Company		2,220,506
	American Century Mid Cap Value Fund	Registered Investment Company		115,628
	Eagle Small Cap Growth I Fund	Registered Investment Company		1,002,943
	Harbor International Fund	Registered Investment Company		1,362,262
*	John Hancock Disciplined Value Fund R6 Fund	Registered Investment Company		2,146,918
	Franklin Strategic Income A Fund	Registered Investment Company		290,653
	Eaton Vance Parametric Emerging Markets			
	Investor Fund	Registered Investment Company		25,458
	BlackRock Inflation Protected Fund	Registered Investment Company		144,282
	Oppenheimer Global Y Fund	Registered Investment Company		51,756
	Vanguard 500 Index Admiral Fund	Registered Investment Company		583,882
	Vanguard Mid Cap Index Fund Admiral Fund	Registered Investment Company		73,668
	JPMorgan Mid Cap Equity Select Fund	Registered Investment Company		2,355,450
	Vanguard Small Cap Index Fund Admiral Fund	Registered Investment Company		2,068,434
	Western Asset Core Plus Bond R Fund	Registered Investment Company		2,833,886
	JPMorgan Smart Retirement Income A Fund	Registered Investment Company		839,312
	JPMorgan Smart Retirement 2015 A Fund	Registered Investment Company		864,635
	JPMorgan Smart Retirement 2020 A Fund	Registered Investment Company		586,120
	JPMorgan Smart Retirement 2025 A Fund	Registered Investment Company		1,685,590
	JPMorgan Smart Retirement 2030 A Fund	Registered Investment Company		307,766
	JPMorgan Smart Retirement 2035 A Fund	Registered Investment Company		1,445,320
	JPMorgan Smart Retirement 2040 A Fund	Registered Investment Company		220,588
	JPMorgan Smart Retirement 2045 A Fund	Registered Investment Company		180,530
	JPMorgan Smart Retirement 2050 A Fund	Registered Investment Company		287,304
	JPMorgan Smart Retirement 2055 A Fund	Registered Investment Company		19,744
TOTAL REGISTERED INVESTMENT COMPANIES				21,712,635
<u>COMMON/COLLECTIVE TRUST</u>				
*	John Hancock Stable Value Fund R6	Common/Collective Trust (at contract value)		1,010,366
TOTAL ASSETS				<u>\$ 23,300,909</u>

* Represents party-in-interest to the Plan

See report of independent auditors.