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

Part I Annual Report Identification Information

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

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
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
WILLBANKS METALS INC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2000

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

1155 N E 28TH ST
FORT WORTH, TX 76106

2b Employer Identification Number (EIN)
75-2436310

2c Plan Sponsor's telephone number
817-625-6161

2d Business code (see instructions)
332900

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.	10/14/2015	RYAN LETZ
	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 [X] 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 WILLBANKS METALS INC.	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	165
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)**	163
a(2) Total number of active participants at the end of the plan year	**6a(2)**	209
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	43
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	252
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	252
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	208
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	2
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:
2E 2F 2G 2J 2K 2T 3D 3H

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

9a Plan funding arrangement (check all that apply)		**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)	[X] Trust	**(3)**	[X] 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

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
WILLBANKS METALS INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WILLBANKS METALS INC.

D Employer Identification Number (EIN)
75-2436310

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).. . . . . [X] 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

PAYCHEX SECURITIES CORPORATION

16-1486352

(b) Enter name and EIN or address of person who provided you disclosure 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)

PAYCHEX, INC.

16-1124166

(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?
15	RECORDKEEPER	1253	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 ☐

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

(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

(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

(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

(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

(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 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 01/01/2014 and ending 12/31/2014

A Name of plan
WILLBANKS METALS INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WILLBANKS METALS INC.

D Employer Identification Number (EIN)
75-2436310

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		0
(2) Participant contributions	1b(2)		0
(3) Other	1b(3)		0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		427275
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	159940	177566
(9) Value of interest in common/collective trusts	1c(9)		0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		0
(12) Value of interest in 103-12 investment entities	1c(12)		0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2535182	3131112
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	2695122	3735953
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2695122	3735953

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)	181278	
	(B) Participants	2a(1)(B)	258648	
	(C) Others (including rollovers)	2a(1)(C)	4753	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		444679
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(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)	7035	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7035
	(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)	132519	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		132519
	(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)		
(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)		37615
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		621848
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	323410	
(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)		323410
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	860	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	975	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		1835
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		325245
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		296603
l Transfers of assets:			
(1) To this plan	2l(1)		744228
(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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: BDO USA LLP **(2)** EIN: 13-5381590

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of 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.)	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.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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

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

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

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

Part V Trust Information (optional)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

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
WILLBANKS METALS INC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
WILLBANKS METALS INC.

D Employer Identification Number (EIN)
75-2436310

Part I Distributions

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

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

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

EIN(s): 16-1470238

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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

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

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

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

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

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

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

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

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

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

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Financial Statements
(and supplemental schedule)
As of December 31, 2014 and 2013
and for the year ended December 31, 2014

This report was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Financial Statements (and supplemental schedule)
As of December 31, 2014 and 2013
and for the year ended December 31, 2014

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

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Notes to Financial Statements 5

Supplemental Schedule

Schedule H, line 4i – Schedule of Assets (Held at End of Year) - as of December 31, 2014 13

Tel: 817-738-2400
Fax: 817-738-1995
www.bdo.com

6050 Southwest Blvd. Suite 300
Fort Worth, Texas 76109

Independent Auditor's Report

To the Plan Administrator of the
Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust
Fort Worth, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust (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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), 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 Mid Atlantic Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Mid Atlantic Trust Company held the Plan's investment assets and executed investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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 – Supplemental Schedule

The supplemental schedule, Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 this supplemental schedule.

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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP
Fort Worth, Texas
October 13, 2015

Financial Statements

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Statements of Net Assets Available for Benefits

December 31,	**2014**	2013
Assets		
Investments, at fair value:		
Registered investment companies	**$ 3,558,387**	$ 2,535,182
Notes receivable from participants	**177,566**	159,940
Net assets available for benefits	**$ 3,735,953**	$ 2,695,122

See accompanying notes to financial statements.

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Statement of Changes Net Assets Available for Benefits

Year ended December 31,		**2014**
Additions		
Investment income:		
Net appreciation in fair value of investments	**$**	**37,615**
Dividends		**132,519**
Total investment income		**170,134**
Interest on notes receivable from participants		**7,035**
Contributions:		
Participants		**258,648**
Employer		**181,278**
Rollovers		**4,753**
Total contributions		**444,679**
Total additions		**621,848**
Deductions		
Payment of benefits to participants		**323,410**
Administrative expenses		**1,835**
Total deductions		**325,245**
Net increase		**296,603**
Transfer of plan assets due to merger		**744,228**
Net assets available for benefits, beginning of year		**2,695,122**
Net assets available for benefits, end of year	**$**	**3,735,953**

See accompanying notes to financial statements.

1. Description of Plan

General

The Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") is a defined contribution plan and was established to provide retirement, disability, and death benefits for qualified employees of Willbanks Metals, Inc. (the "Company") and Letz Management Solutions, LLC. Funding of the Plan is provided by the Company's contributions, which are discretionary. Employees may also contribute to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Participants should refer to the plan document for a complete description of the Plan's provisions.

Effective October 29, 2014, the Company's Board of Directors approved the merger of the First Process Steel, Inc. 401(k) Plan ("FPS Plan") into the Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust. As a result, all the net assets held in the FPS Plan were transferred into the Plan on October 30, 2014.

Plan Administration

Under the Plan agreement, Mid Atlantic Trust Company (the "Trustee") is responsible for the custody of all trust assets and the record keeping for the trust financial matters and Paychex, Inc. (the "Recordkeeper") is responsible for the record keeping for each plan participant and other financial matters.

Eligibility

The Plan covers all full-time employees of the Company. Employees over age 18 become eligible after six months of service. Eligible plan participants may begin making contributions as of the first day of each month.

Contributions

Each year, participants may contribute a voluntary percent of pretax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Roth deferrals subject to federal income taxes in the year of deferral are also allowed. The Plan also permits participant rollovers from the qualified plans of former employers.

The Company makes matching contributions equal to 100% of the employee's elective deferrals that did not exceed 3% of the employee's compensation plus 50% of the amount of the employee's elective deferrals that exceed 3% of the employee's compensation up to 5% of the employee's compensation. The Company may also make an additional profit sharing contribution at their sole discretion. The Company's 2014 match and discretionary profit sharing contributions, net of forfeitures utilized, were $181,278 and $0, respectively.

Participant Accounts

Participants direct the investment of their contributions, rollover contributions, if applicable, and the Company's matching and discretionary profit sharing contributions, if any, into various investment options offered by the Plan. The Plan currently offers investments in registered investment companies as investment options for participants.

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions and, (b) Plan earnings, and charged with an allocation of administrative expenses, if not paid by the Company. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and rollover contributions, if applicable, plus actual earnings thereon, and in safe harbor non-elective contributions. Vesting in the Company's profit sharing contributions portion of their accounts is based on years of continuous service. A participant is fully vested after three years of service.

Forfeited Accounts

Non-vested forfeited account balances may be used to pay administrative expenses under the Plan or may be used to reduce future employer contributions. At December 31, 2014 and 2013, there were unallocated forfeitures of $7,140 and $8,523, respectively. During 2014, forfeitures in the amount of $8,523 were allocated to participant balances as employer contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loan transactions are treated as a transfer from the investment fund to the participant loans receivable fund. Loan terms are 5 years for general purpose loans and no more than 30 years for principal residence loans. The loans are secured by the balance in the participant's account and bear interest at prime rate plus two percentage points. Principal and interest is paid ratably through weekly payroll deductions. As of December 31, 2014, interest rates on outstanding loans ranged from 4.25% to 5.25% and maturity dates on outstanding loans ranged from October 2015 to May 2019. As of December 31, 2013, interest rates on outstanding loans ranged from 4.25% to 5.25% and maturity dates on outstanding loans ranged from February 2014 to January 2020.

Payment of Benefits

On 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 installments over a period of time not to exceed the life expectancy of the participant or designated beneficiary. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

The Company, at its discretion, may elect to cash out a terminated participant's entire account balance of $5,000 or less. If a participant's balance is more than $1,000, it is cash out-eligible, and has not elected to receive their vested account balance in the form of a single lump sum payment or elected a direct rollover to an individual retirement account ("IRA") or another employer's qualified tax plan, it may automatically be rolled over to an IRA established by an IRA provider selected by the Company.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been 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 ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's administrative committee determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians and insurance company. See Note 4 for discussion of fair value measurements.

Shares of registered investment companies ("RIC") are valued at the net asset value ("NAV") of shares held by the Plan at year end.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 and 2013 as the balance is secured by the participant's account. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded upon distribution from the Plan.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants and for benefits paid to participants are charged directly to the participant's account and are included in administrative expenses on the statement of changes in net assets available for benefits. Investment related expenses are included in net appreciation of fair value of investments.

New Accounting Pronouncements

The Plan's management has evaluated the recently issued accounting pronouncements through the date these financial statements were available to be issued and has determined the application of these pronouncements will have no material impact on the Plan's financial position and changes in net assets.

3. Investments

Investments representing 5% or greater of the Plan's net assets available for benefits at December 31, 2014 and 2013 are summarized as follows:

December 31,		**2014**		2013
American Funds Money Market Fund R1	**$**	**427,275**	$	*
Columbia Contrarian Core Fund-A		**225,647**		*
Rydex Series Trust NASDAQ-100 Strategy Fund - A		**190,411**		156,083
Touchstone Sands Capital Select Growth Fund - A		**321,010**		286,499
American Funds Balanced Portfolio – R1		**996,243**		609,575
T. Rowe Price Capital Appreciation Fund		**212,780**		189,329
Total investments greater than 5%		**2,373,366**		1,241,486
Total investments less than 5%		**1,185,021**		1,293,696
Total investments	**$**	**3,558,387**	$	2,535,182

*Did not represent 5% or more of the Plan's net assets available for benefits.

During 2014, the Plan's investments in RICs (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $37,615.

4. Fair Value Measurements

Accounting Standards Codification ("ASC") topic 820, *Fair Value Measurements,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC topic 820 are described as follows:

Basis of Fair Value Measurement

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Registered Investment Companies

RICs are valued based on exchange listed prices, for exchange traded registered investment companies, or NAV for open-ended continuously offered closed-end registered investment companies. These RICs are required to publish their daily NAV and to transact at that price. The RICs held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014:

	Investment Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth funds	**$ 624,514**	**$ -**	**$ -**	**$ 624,514**
Blended funds	**310,742**	-	-	**310,742**
Value funds	**143,027**	-	-	**143,027**
Target date funds	**351,943**	-	-	**351,943**
Commodities	**12,621**	-	-	**12,621**
Allocation funds	**1,263,395**	-	-	**1,263,395**
Diversified emerging markets	**76,236**	-	-	**76,236**
Bonds	**348,634**	-	-	**348,634**
Money market fund	**427,275**	-	-	**427,275**
	$ 3,558,387	**$ -**	**$ -**	**$ 3,558,387**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013:

	Investment Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth funds	**$** 507,831	$ -	$ -	$ 507,831
Blended funds	193,634	-	-	193,634
Value funds	168,377	-	-	168,377
Target date funds	240,207	-	-	240,207
Commodities	12,405	-	-	12,405
Allocation funds	854,684	-	-	854,684
Diversified emerging markets	30,210	-	-	30,210
Bonds	388,463	-	-	388,463
Short government	10,555	-	-	10,555
Money market fund	128,816	-	-	128,816
	$ 2,535,182	$ -	$ -	$ 2,535,182

Fair Value of Investments in Entities That Use Net Asset Value

The fair value of the registered investment companies based on NAV per share as of December 31, 2014 and 2013 is $3,558,387 and $2,535,182, respectively. The RICs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date.

5. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated April 10, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or Department of Labor ("DOL"). The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to examinations for years prior to 2011.

6. Information Prepared and Certified By the Trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments as reflected in the Statements of Net Assets Available for Benefits as of December 31, 2014 and 2013;
- Investment income, as reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2014 as follows:

Year ended December 31,	**2014**
Dividends	**$ 132,519**
Net appreciation in fair value of investments	**$ 37,615**

- Investment information disclosed in Note 3;
- Investment values disclosed in Note 4; and
- Investments, as reflected in the Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014.

The plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to this certified information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

7. Related Party and Party-In-Interest Transactions

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment. The Company pays directly any other fees related to the Plan's operations. Notes receivable from participants and the related interest income are considered related party transactions.

8. 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 a plan termination, all assets shall be distributed and each participant will receive their accumulated contributions plus their share of equity in the remaining assets of the trust.

9. Risks and Uncertainties

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

10. Subsequent Events

The plan administrator has elected to suspend employer matching contributions effective March 25, 2015.

Plan management has evaluated the impact of all subsequent events through October 13, 2015, the date the financial statements and supplemental schedule were available to be issued, and has determined that there were no subsequent events requiring adjustment or disclosure in the financial statements.

Supplemental Schedule

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

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

EIN: 75-2436310
December 31, 2014 Plan Number: 002

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
Registered Investment Companies				
	American Funds	Money Market Fund R1	**	$ 427,275
	PIMCO	Real Return Fund - A	**	581
	Virtus	Foreign Opportunities Fund - A	**	20,260
	American Century Investments	Heritage Fund - A	**	27,947
	Columbia	Dividend Opportunity Fund - A	**	31,351
	Columbia	Contrarian Core Fund - A	**	225,647
	Fidelity Investments	Small Cap Discovery Fund	**	70,182
	JPMorgan	Mid Cap Value Fund Class A	**	62,841
	Rydex Funds	Rydex Series Trust NASDAQ-100 Strategy Fund-A	**	190,411
	Touchstone	Touchstone Sands Capital Select Growth Fund-A	**	321,010
	Hartford Mutual Funds	International Opportunities Fund - R3	**	14,914
	Virtus	Emerging Markets Fund - A	**	76,236
	Templeton	Global Bond Fund - A	**	128,308
	Ivy Funds	Ivy High Income Fund - A	**	18,608
	Loomis Sayles Funds	Core Plus Bond Fund - A	**	42,216
	PIMCO	Total Return Fund - A	**	114,095
	Victory	Victory Fund for Income - R	**	3,909
	Virtus	Multi-Sector Intermediate Bond Fund - A	**	2,529
	Federated	Federated Gov Ultrashort Duration Fund Class–A	**	16,821
	Deutsche Asset	Deutsche Ultra Short Duration Fund Class A	**	21,566
	Putnam	Putnam Equity Income Class A	**	48,834
	Franklin	Franklin Small Cap Growth Class A	**	60,731
	Tocqueville	Tocqueville Gold	**	609
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	American Century Investments	One ChoiceSM 2015 Portfolio - A	**	23,462
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	American Century Investments	One ChoiceSM 2025 Portfolio - A	**	110,105
	American Century Investments	One ChoiceSM 2030 Portfolio - A	**	25,390
	American Century Investments	One ChoiceSM 2020 Portfolio - A	**	6,552
	American Century Investments	One ChoiceSM 2045 Portfolio - A	**	92,003
	American Century Investments	One ChoiceSM 2035 Portfolio - A	**	42,713
	American Funds	American Funds Balanced Portfolio - R1	**	996,243
	First Eagle	First Eagle Global Fund - A	**	54,372
	T. Rowe Price	T. Rowe Price Capital Appreciation Fund	**	212,780
	PIMCO	PIMCO CommodityRealReturn Strategy Fund-A	**	12,012
	Total Registered Investment Companies			3,558,387
*	Participant Loans	Interest rates 4.25% to 5.25%; various maturities through 2019	-	177,566
	Total			**$** 3,735,953

* - Issuer is a party-in-interest to the Plan
** - Cost information is not required for participant directed investments

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Financial Statements
(and supplemental schedule)
As of December 31, 2014 and 2013
and for the year ended December 31, 2014

This report was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Financial Statements (and supplemental schedule)
As of December 31, 2014 and 2013
and for the year ended December 31, 2014

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

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Independent Auditor's Report

To the Plan Administrator of the
Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust
Fort Worth, Texas

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust (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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), 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 Mid Atlantic Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that Mid Atlantic Trust Company held the Plan's investment assets and executed investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013, and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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 – Supplemental Schedule

The supplemental schedule, Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014 is required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA 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 this supplemental schedule.

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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP
Fort Worth, Texas
October 13, 2015

Financial Statements

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Statements of Net Assets Available for Benefits

December 31,	**2014**	2013
Assets		
Investments, at fair value:		
Registered investment companies	**$ 3,558,387**	$ 2,535,182
Notes receivable from participants	**177,566**	159,940
Net assets available for benefits	**$ 3,735,953**	$ 2,695,122

See accompanying notes to financial statements.

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

Statement of Changes Net Assets Available for Benefits

Year ended December 31,		**2014**
Additions		
Investment income:		
Net appreciation in fair value of investments	**$**	**37,615**
Dividends		**132,519**
Total investment income		**170,134**
Interest on notes receivable from participants		**7,035**
Contributions:		
Participants		**258,648**
Employer		**181,278**
Rollovers		**4,753**
Total contributions		**444,679**
Total additions		**621,848**
Deductions		
Payment of benefits to participants		**323,410**
Administrative expenses		**1,835**
Total deductions		**325,245**
Net increase		**296,603**
Transfer of plan assets due to merger		**744,228**
Net assets available for benefits, beginning of year		**2,695,122**
Net assets available for benefits, end of year	**$**	**3,735,953**

See accompanying notes to financial statements.

1. Description of Plan

General

The Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") is a defined contribution plan and was established to provide retirement, disability, and death benefits for qualified employees of Willbanks Metals, Inc. (the "Company") and Letz Management Solutions, LLC. Funding of the Plan is provided by the Company's contributions, which are discretionary. Employees may also contribute to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Participants should refer to the plan document for a complete description of the Plan's provisions.

Effective October 29, 2014, the Company's Board of Directors approved the merger of the First Process Steel, Inc. 401(k) Plan ("FPS Plan") into the Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust. As a result, all the net assets held in the FPS Plan were transferred into the Plan on October 30, 2014.

Plan Administration

Under the Plan agreement, Mid Atlantic Trust Company (the "Trustee") is responsible for the custody of all trust assets and the record keeping for the trust financial matters and Paychex, Inc. (the "Recordkeeper") is responsible for the record keeping for each plan participant and other financial matters.

Eligibility

The Plan covers all full-time employees of the Company. Employees over age 18 become eligible after six months of service. Eligible plan participants may begin making contributions as of the first day of each month.

Contributions

Each year, participants may contribute a voluntary percent of pretax annual compensation, as defined in the plan document. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Roth deferrals subject to federal income taxes in the year of deferral are also allowed. The Plan also permits participant rollovers from the qualified plans of former employers.

The Company makes matching contributions equal to 100% of the employee's elective deferrals that did not exceed 3% of the employee's compensation plus 50% of the amount of the employee's elective deferrals that exceed 3% of the employee's compensation up to 5% of the employee's compensation. The Company may also make an additional profit sharing contribution at their sole discretion. The Company's 2014 match and discretionary profit sharing contributions, net of forfeitures utilized, were $181,278 and $0, respectively.

Participant Accounts

Participants direct the investment of their contributions, rollover contributions, if applicable, and the Company's matching and discretionary profit sharing contributions, if any, into various investment options offered by the Plan. The Plan currently offers investments in registered investment companies as investment options for participants.

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contributions and, (b) Plan earnings, and charged with an allocation of administrative expenses, if not paid by the Company. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and rollover contributions, if applicable, plus actual earnings thereon, and in safe harbor non-elective contributions. Vesting in the Company's profit sharing contributions portion of their accounts is based on years of continuous service. A participant is fully vested after three years of service.

Forfeited Accounts

Non-vested forfeited account balances may be used to pay administrative expenses under the Plan or may be used to reduce future employer contributions. At December 31, 2014 and 2013, there were unallocated forfeitures of $7,140 and $8,523, respectively. During 2014, forfeitures in the amount of $8,523 were allocated to participant balances as employer contributions.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of $500 up to a maximum equal to the lesser of $50,000 or 50 percent of their vested account balance. Loan transactions are treated as a transfer from the investment fund to the participant loans receivable fund. Loan terms are 5 years for general purpose loans and no more than 30 years for principal residence loans. The loans are secured by the balance in the participant's account and bear interest at prime rate plus two percentage points. Principal and interest is paid ratably through weekly payroll deductions. As of December 31, 2014, interest rates on outstanding loans ranged from 4.25% to 5.25% and maturity dates on outstanding loans ranged from October 2015 to May 2019. As of December 31, 2013, interest rates on outstanding loans ranged from 4.25% to 5.25% and maturity dates on outstanding loans ranged from February 2014 to January 2020.

Payment of Benefits

On 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 installments over a period of time not to exceed the life expectancy of the participant or designated beneficiary. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

The Company, at its discretion, may elect to cash out a terminated participant's entire account balance of $5,000 or less. If a participant's balance is more than $1,000, it is cash out-eligible, and has not elected to receive their vested account balance in the form of a single lump sum payment or elected a direct rollover to an individual retirement account ("IRA") or another employer's qualified tax plan, it may automatically be rolled over to an IRA established by an IRA provider selected by the Company.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan have been 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 ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results may differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's administrative committee determines the Plan's valuation policies utilizing information provided by the investment advisors, custodians and insurance company. See Note 4 for discussion of fair value measurements.

Shares of registered investment companies ("RIC") are valued at the net asset value ("NAV") of shares held by the Plan at year end.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 and 2013 as the balance is secured by the participant's account. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded upon distribution from the Plan.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants and for benefits paid to participants are charged directly to the participant's account and are included in administrative expenses on the statement of changes in net assets available for benefits. Investment related expenses are included in net appreciation of fair value of investments.

New Accounting Pronouncements

The Plan's management has evaluated the recently issued accounting pronouncements through the date these financial statements were available to be issued and has determined the application of these pronouncements will have no material impact on the Plan's financial position and changes in net assets.

3. Investments

Investments representing 5% or greater of the Plan's net assets available for benefits at December 31, 2014 and 2013 are summarized as follows:

December 31,		**2014**		2013
American Funds Money Market Fund R1	**$**	**427,275**	$	*
Columbia Contrarian Core Fund-A		**225,647**		*
Rydex Series Trust NASDAQ-100 Strategy Fund - A		**190,411**		156,083
Touchstone Sands Capital Select Growth Fund - A		**321,010**		286,499
American Funds Balanced Portfolio – R1		**996,243**		609,575
T. Rowe Price Capital Appreciation Fund		**212,780**		189,329
Total investments greater than 5%		**2,373,366**		1,241,486
Total investments less than 5%		**1,185,021**		1,293,696
Total investments	**$**	**3,558,387**	$	2,535,182

*Did not represent 5% or more of the Plan's net assets available for benefits.

During 2014, the Plan's investments in RICs (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $37,615.

4. Fair Value Measurements

Accounting Standards Codification ("ASC") topic 820, *Fair Value Measurements,* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC topic 820 are described as follows:

Basis of Fair Value Measurement

Level 1: Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2: Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3: Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and 2013.

Registered Investment Companies

RICs are valued based on exchange listed prices, for exchange traded registered investment companies, or NAV for open-ended continuously offered closed-end registered investment companies. These RICs are required to publish their daily NAV and to transact at that price. The RICs held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014:

	Investment Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth funds	**$ 624,514**	**$ -**	**$ -**	**$ 624,514**
Blended funds	**310,742**	-	-	**310,742**
Value funds	**143,027**	-	-	**143,027**
Target date funds	**351,943**	-	-	**351,943**
Commodities	**12,621**	-	-	**12,621**
Allocation funds	**1,263,395**	-	-	**1,263,395**
Diversified emerging markets	**76,236**	-	-	**76,236**
Bonds	**348,634**	-	-	**348,634**
Money market fund	**427,275**	-	-	**427,275**
	$ 3,558,387	**$ -**	**$ -**	**$ 3,558,387**

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013:

	Investment Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Growth funds	**$** 507,831	$ -	$ -	$ 507,831
Blended funds	193,634	-	-	193,634
Value funds	168,377	-	-	168,377
Target date funds	240,207	-	-	240,207
Commodities	12,405	-	-	12,405
Allocation funds	854,684	-	-	854,684
Diversified emerging markets	30,210	-	-	30,210
Bonds	388,463	-	-	388,463
Short government	10,555	-	-	10,555
Money market fund	128,816	-	-	128,816
	$ 2,535,182	$ -	$ -	$ 2,535,182

Fair Value of Investments in Entities That Use Net Asset Value

The fair value of the registered investment companies based on NAV per share as of December 31, 2014 and 2013 is $3,558,387 and $2,535,182, respectively. The RICs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. The Plan is permitted to redeem investment units at NAV on the measurement date.

5. Tax Status

The Internal Revenue Service ("IRS") has determined and informed the Company by a letter dated April 10, 2014, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the plan administrator and the Plan's tax counsel believe the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS or Department of Labor ("DOL"). The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to examinations for years prior to 2011.

6. Information Prepared and Certified By the Trustee

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

- Investments as reflected in the Statements of Net Assets Available for Benefits as of December 31, 2014 and 2013;
- Investment income, as reflected in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2014 as follows:

Year ended December 31,	**2014**
Dividends	**$ 132,519**
Net appreciation in fair value of investments	**$ 37,615**

- Investment information disclosed in Note 3;
- Investment values disclosed in Note 4; and
- Investments, as reflected in the Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2014.

The plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to this certified information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

7. Related Party and Party-In-Interest Transactions

Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of investments, as they are paid through revenue sharing, rather than a direct payment. The Company pays directly any other fees related to the Plan's operations. Notes receivable from participants and the related interest income are considered related party transactions.

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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 a plan termination, all assets shall be distributed and each participant will receive their accumulated contributions plus their share of equity in the remaining assets of the trust.

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10. Subsequent Events

The plan administrator has elected to suspend employer matching contributions effective March 25, 2015.

Plan management has evaluated the impact of all subsequent events through October 13, 2015, the date the financial statements and supplemental schedule were available to be issued, and has determined that there were no subsequent events requiring adjustment or disclosure in the financial statements.

Supplemental Schedule

Willbanks Metals, Inc. 401(k) Profit Sharing Plan and Trust

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

EIN: 75-2436310
December 31, 2014 Plan Number: 002

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	American Century Investments	One ChoiceSM 2025 Portfolio - A	**	110,105
	American Century Investments	One ChoiceSM 2030 Portfolio - A	**	25,390
	American Century Investments	One ChoiceSM 2020 Portfolio - A	**	6,552
	American Century Investments	One ChoiceSM 2045 Portfolio - A	**	92,003
	American Century Investments	One ChoiceSM 2035 Portfolio - A	**	42,713
	American Funds	American Funds Balanced Portfolio - R1	**	996,243
	First Eagle	First Eagle Global Fund - A	**	54,372
	T. Rowe Price	T. Rowe Price Capital Appreciation Fund	**	212,780
	PIMCO	PIMCO CommodityRealReturn Strategy Fund-A	**	12,012
	Total Registered Investment Companies			3,558,387
*	Participant Loans	Interest rates 4.25% to 5.25%; various maturities through 2019	-	177,566
	Total			**$** 3,735,953

* - Issuer is a party-in-interest to the Plan
** - Cost information is not required for participant directed investments