

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 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>OHIO ALUMINUM INDUSTRIES, INC. UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>11/01/1981</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>11/01/1981</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>11/01/1981</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OHIO ALUMINUM INDUSTRIES, INC.</u> <u>4840 WARNER RD</u> <u>CLEVELAND, OH 44125-1119</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1052514</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>216-641-8865</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>331310</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1052514</u>	2c Plan Sponsor's telephone number <u>216-641-8865</u>	2d Business code (see instructions) <u>331310</u>	
2b Employer Identification Number (EIN) <u>34-1052514</u>					
2c Plan Sponsor's telephone number <u>216-641-8865</u>					
2d Business code (see instructions) <u>331310</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	JAMES HERKNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor OHIO ALUMINUM INDUSTRIES, INC. 4840 WARNER RD CLEVELAND, OH 44125-1119	3b Administrator's EIN 34-1052514 3c Administrator's telephone number 216-641-8865
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 218
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) 106
a(2) Total number of active participants at the end of the plan year	6a(2) 91
b Retired or separated participants receiving benefits	6b 39
c Other retired or separated participants entitled to future benefits.....	6c 67
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 197
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 5
f Total. Add lines 6d and 6e	6f 202
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 13
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

<div>A Name of plan OHIO ALUMINUM INDUSTRIES, INC. UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN</div>	<div>B Three-digit plan number (PN) 001</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OHIO ALUMINUM INDUSTRIES, INC.</div>	<div>D Employer Identification Number (EIN) 34-1052514</div>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	5232591	
b Actuarial value	2b	5232591	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	43	1406420	1406420
b For terminated vested participants	69	982617	982617
c For active participants	106	2668708	2778474
d Total	218	5057745	5167511
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.55%	
6 Target normal cost	6	133420	

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

<div>SIGN HERE</div>	<div>Signature of actuary SETH H. PITASKY, EA, MAAA, MSPA Type or print name of actuary CBIZ RETIREMENT PLAN SERVICES Firm name 6050 OAK TREE BLVD. SOUTH SUITE 500 INDEPENDENCE, OH 44131 Address of the firm</div>	<div>Date 14-07321 Most recent enrollment number 216-520-6174 Telephone number (including area code)</div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	71494
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	22725
9 Amount remaining (line 7 minus line 8)	0	48769
10 Interest on line 9 using prior year's actual return of <u>17.71</u> %	0	8637
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.74</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	57406

Part III Funding Percentages		
14 Funding target attainment percentage	14	100.14 %
15 Adjusted funding target attainment percentage	15	101.25 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.18 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2014	85338	0			
07/11/2014	85338	0			
12/29/2014	42000	0			
			Totals ▶	18(b)	212676
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	205814
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	133420	
b Excess assets, if applicable, but not greater than line 31a	31b	7674	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	125746	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	125746	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	205814	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	80068	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		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 OHIO ALUMINUM INDUSTRIES, INC. UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 OHIO ALUMINUM INDUSTRIES, INC.	D Employer Identification Number (EIN) 34-1052514	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

CHARLES SCHWAB BANK

211 MAIN STREET
14TH FLOOR
SAN FRANCISCO, CA 94105-1965

(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?
21	NONE	36700	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LPL FINANCIAL

95-2834236

(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?
26	NONE	10439	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>OHIO ALUMINUM INDUSTRIES, INC. UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO ALUMINUM INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1052514</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	Assets			
a	Total noninterest-bearing cash	1a	0	475
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	67030	0
	(2) Participant contributions.....	1b(2)	0	0
	(3) Other.....	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	241849	344753
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other.....	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common.....	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property).....	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans.....	1c(8)	0	0
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4923868	5158065
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	5232747	5503293

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5232747	5503293
---	-----------	---------	---------

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)	212676	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		212676
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	14	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14
(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)	73708	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		73708
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	123553	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	123391	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		162
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	162535	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		162535

		(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		449095

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	131410	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		131410
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	47139	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		47139
j Total expenses. Add all expense amounts in column (b) and enter total	2j		178549

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		270546
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: MALONEY AND NOVOTNY LLC

(2) EIN: 34-0677006

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>OHIO ALUMINUM INDUSTRIES, INC. UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OHIO ALUMINUM INDUSTRIES, INC.</u>	D Employer Identification Number (EIN) <u>34-1052514</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-2740599</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:
 Stock: _____% 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): _____

**OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED
BENEFIT PENSION PLAN**

FINANCIAL REPORT

DECEMBER 31, 2014 and 2013

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN
CONTENTS

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Independent Auditors' Report

Plan Administrator for the
Ohio Aluminum Industries Inc.
Union Employees Defined Benefit Pension Plan
Cleveland, Ohio

We have audited the accompanying financial statements of the Ohio Aluminum Industries Inc. Union Employees Defined Benefit Pension Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the 2014 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2014 financial statements.

Basis for Disclaimer of Opinion on the 2014 Financial Statements

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by Charles Schwab Bank, the trustee of the Plan, except for comparing such information with the related information included in the 2014 financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee for the period from May 8, 2014 through December 31, 2014 and as of December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion on the 2014 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2014 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the 2014 financial statements. Accordingly, we do not express an opinion on the 2014 financial statements.

Other Matters - Report on Supplementary Information and Report on 2013 Financial Statements

The supplemental schedule of assets (held at end of year) as of December 31, 2014 and the supplemental schedule of reportable transactions for the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2014 Financial Statements paragraph, we do not express an opinion on these supplemental schedules referred to above.

We have audited the accompanying statement of net assets available for benefits of the Ohio Aluminum Industries Inc. Union Employees Defined Benefit Pension Plan as of December 31, 2013, and in our report dated October 13, 2014, we expressed our opinion that such financial statement presents fairly, in all material respects, the financial status of the Ohio Aluminum Industries Inc. Union Employees Defined Benefit Pension Plan as of December 31, 2013, and changes in its financial status for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Form and Content in Compliance With DOL Rules and Regulations for 2014 Financial Statements

The form and content of the information included in the 2014 financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Meloney + Novotny LLC

Cleveland, Ohio
October 13, 2015

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2014 and 2013

<u>ASSETS</u>	<u>2014</u>	<u>2013</u>
CASH	\$ 475	\$ -
INVESTMENTS, AT FAIR VALUE		
Mutual funds	5,158,065	4,923,868
Money market fund	344,753	-
Interest-bearing cash	<u>-</u>	<u>241,849</u>
Total investments	5,502,818	5,165,717
RECEIVABLES		
Employer contributions	<u>-</u>	<u>67,030</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$5,503,293</u>	<u>\$5,232,747</u>

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

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
ADDITIONS		
Investment income:		
Interest and dividends	\$ 75,623	\$ 65,840
Net appreciation in fair value of investments	<u>160,796</u>	<u>730,252</u>
Total investment income	236,419	796,092
Employer contributions	<u>212,676</u>	<u>285,346</u>
Total additions	449,095	1,081,438
DEDUCTIONS		
Benefits paid directly to participants	131,410	138,628
Administrative expenses	<u>47,139</u>	<u>26,624</u>
Total deductions	<u>178,549</u>	<u>165,252</u>
NET INCREASE	270,546	916,186
NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING	<u>5,232,747</u>	<u>4,316,561</u>
NET ASSETS AVAILABLE FOR BENEFITS – ENDING	<u><u>\$5,503,293</u></u>	<u><u>\$5,232,747</u></u>

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

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Significant Accounting Policies

Basis of Accounting:

The Ohio Aluminum Industries Inc. Union Employees Defined Benefit Pension Plan (the "Plan") uses the accrual basis of accounting. Benefit payments to participants are recorded upon distribution.

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. See Note 9 for a discussion of fair value measurements.

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

Interest-Bearing Cash:

The Plan places its temporary cash with a national financial institution which, at times, may exceed federally insured amounts. The actual balance may exceed reported balances due to outstanding checks.

Actuarial Present Value of Accumulated Plan Benefits:

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service which employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. The accumulated plan benefits for active employees are based on the credited service as of the date the benefit information is presented (the valuation date). Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Administrative Expenses:

Fees of the Plan are paid by Ohio Aluminum Industries, Inc. (the "Company") or the Plan at the discretion of the Company.

Use of Estimates:

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

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1. Significant Accounting Policies (Continued)

Subsequent Events:

The Plan has evaluated subsequent events through October 13, 2015, the date the financial statements were available to be issued.

Note 2. Description of the Plan

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General:

The Plan is a defined benefit pension plan covering the employees which are covered by the Collective Bargaining Agreement between the Company and the Glass, Molders, Pottery, Plastics & Allied Workers International Union (AFL-CIO, CLC) and its Local No. 45B. The Plan was formed on November 1, 1981. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Benefits:

Participants with five or more years of credited service are eligible to receive monthly benefit payments beginning at normal retirement age of 65, or may receive early retirement pension benefits at age 55 provided that ten years of credited service has been attained. Participants may elect to receive their benefits as a straight life annuity equal to a monthly benefit amount of \$29.92 effective November 14, 2014 (was \$28.42 effective November 14, 2012 and \$29.16 effective November 14, 2013) multiplied by the number of years of benefit service (with the accrued benefit reduced by .5% for each month by which early retirement precedes normal retirement) or may elect the contingent annuitant option at a reduced amount. Generally, participants who remain in employment after attaining normal retirement age are not entitled to receive payments of their retirement income until they actually retire; however, participants will receive credit for the service rendered after normal retirement age. The Plan also provides for the payment of benefits upon death and disability.

Death and Disability Benefits:

If a vested participant dies before the date on which his or her retirement income is to begin, the surviving spouse is entitled to the surviving spouse pension for the spouse's remaining lifetime, beginning on the participant's early retirement date. Active participants who have not attained age 65, who have ten years of credited service, and who become totally disabled receive a temporary benefit equal to \$60 per month until the participant reaches age 65.

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 3. Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits was determined by an independent actuary from CBIZ Retirement Plan Services and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 1, 2014 and 2013 were (a) life expectancy of participants based on the IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1); (b) retirement age of 65; and (c) a discount rate used to value plan benefits of 6.50%. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The accumulated plan benefit information as of January 1, 2014 is as follows:

Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving payments	\$1,382,126
Other participants	<u>3,771,406</u>
	5,153,532
Nonvested benefits	<u>118,988</u>
Total accumulated plan benefits	<u><u>\$5,272,520</u></u>

The change in accumulated plan benefits from January 1, 2013 to January 1, 2014 is as follows:

Actuarial present value of accumulated plan benefits - January 1, 2013	\$5,059,419
Increase (decrease) during the period attributable to:	
Benefits accumulated	\$ 138,169
Interest	324,405
Assumption and Plan changes	86,759
Benefits paid	(138,628)
Actuarial gains	<u>(197,604)</u>
Net increase	<u>213,101</u>
Actuarial present value of accumulated plan benefits - January 1, 2014	<u><u>\$5,272,520</u></u>

The increase in the actuarial present value of accumulated plan benefits during the valuation period was attributable to assumption and Plan changes related to a mortality assumption update with one year of mortality to match the annual change to Internal Revenue Service valuation assumption.

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 4. Funding Policy

The Company's funding policy is to make annual contributions which are designed to fund the Plan's current service costs on a current basis and to fund over 20 years the estimated accrued benefit cost arising from qualifying service prior to establishment of the Plan. For the plan year ended December 31, 2014, Company contributions totaled \$212,676 which were made in 2014. For the plan year ended December 31, 2013, Company contributions totaled \$285,346 of which \$67,030 was made in 2014 and \$318,316 was made in 2013. No contributions are made by participants. The Company's contributions for the Plan years ended December 31, 2014 and 2013 met the minimum funding requirements of ERISA.

Note 5. Plan Termination

Although the Company has not expressed any intent to terminate the pension plan agreement, it may do so at any time. In the event of a complete termination of the Plan, the assets then remaining in the pension fund, after providing for expenses of administration, shall be allocated, to the extent that they shall be sufficient, for the purpose of funding the accrued benefits to the date of termination of the Plan of all pensioners, participants, vested former participants, and beneficiaries in the manner and order of precedence required under the terms of Section 4044 of ERISA, and any funds remaining in the pension fund after funding in full all of said accrued benefits shall revert to the Company. In the event of a partial termination of the Plan, the portion of the assets of the pension fund relating to the terminated portion of the Plan shall be allocated as aforesaid for the purpose of funding the accrued benefits of pensioners, participants, vested former participants, and beneficiaries whose benefit rights are affected by such partial termination.

Whether a particular participant's accumulated plan benefits will be paid depends on the priority of those benefits, the sufficiency of Plan assets at that time to provide for accumulated benefit obligations, the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time, and may also depend on the financial condition of the Plan sponsor or the PBGC at that time. Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations.

Note 6. Income Tax Status

The prototype on which this Plan was based received a favorable determination letter from the Internal Revenue Service. The letter stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is 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.

The Plan's management has analyzed the tax positions taken by the Plan and has concluded that, as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's management believes it is no longer subject to income tax examinations for years prior to 2011.

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 7. Unaudited Information

As of December 31, 2014 and for the period May 8, 2014 through December 31, 2014, Charles Schwab Bank, the trustee of the Plan for this period, held all investment assets and executed investment transactions therein. For the aforementioned time period, the plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee certified to the completeness and accuracy of all investments reflected on the statement of net assets available for benefits at December 31, 2014, the supplemental schedule of assets held (at end of year) at December 31, 2014, the related investment activity for the period May 8, 2014 through December 31, 2014 reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2014, and the investment related information for the period May 8, 2014 through December 31, 2014. This information is unaudited by independent accountants.

Changes in net assets not audited include the following for the period May 8, 2014 through December 31, 2014:

Net appreciation in fair value of mutual funds	\$ 113,006
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Note 8. Investments

During 2014, custody of the Plan's investment assets was moved from LPL Financial to Charles Schwab Bank. For the period January 1, 2014 through May 7, 2014 and 2013, net appreciation of the Plan's investments (including investments bought, sold, and held during the year) amounted to \$47,790 and \$730,252, respectively, as follows:

	<u>2014</u>	<u>2013</u>
Net appreciation (depreciation) in fair value of investments:		
Mutual funds	\$ 47,790	\$ 890,805
Commodity ETF	<u>-</u>	<u>(160,553)</u>
Net appreciation in fair value of investments	<u>\$ 47,790</u>	<u>\$ 730,252</u>

The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31, 2014 and 2013 is as follows:

	<u>2014</u>	<u>2013</u>
Investments at fair value:		
IVA Funds Worldwide I	\$ 624,132	\$ 603,234
FPA Crescent	571,224	535,654
Managers Funds Yacktman Svc	526,339	472,766
Akre Focus Instl	469,140	423,196
Artisan Global Value Investor	435,212	416,467
Ivy Funds Asset Strategy I	400,198	420,330
PRIMECAP Odyssey Funds Aggressive Growth	362,159	310,565
Schwab Advisor Cash Reserve Premier	344,753	*
T. Rowe Price Capital Appreciation	330,893	294,773
Evermore Global Value I	**	266,952

* Not an investment at end of the respective year

** Investment did not exceed 5% of net assets at end of the respective year

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 9. Fair Value Measurements

The Plan estimates the fair value of financial instruments using available market information and other generally accepted valuation methodologies. The inputs used to measure fair value are classified into three levels:

Level 1 – Quoted market prices in active markets for identical assets and liabilities

Level 2 – Observable market-based inputs or unobservable inputs that are corroborated by market data

Level 3 – Unobservable inputs in which little or no market data exists

The following is a description of the valuation methodologies used for plan assets measured at fair value:

- The fair values of mutual funds and the commodity ETF are determined based on their quoted closing market prices in active markets for identical investments, and are classified as Level 1.
- The money market fund is valued based on the quoted closing market prices in active markets for identical instruments, and is classified as Level 1.
- Interest-bearing cash is classified as a Level 1 instrument.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. There have been no changes in the methodologies used from 2013 to 2014. 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 fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level the Plan's assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds:				
World allocation	\$1,024,330	\$ -	\$ -	\$1,024,330
Moderate allocation	902,117	-	-	902,117
World stock	901,348	-	-	901,348
Mid-cap growth	831,299	-	-	831,299
Large blend	526,339	-	-	526,339
Multisector bond	313,344	-	-	313,344
World bond	260,566	-	-	260,566
Small-cap value	219,581	-	-	219,581
Taxable bond	179,141	-	-	179,141
Total mutual funds	5,158,065	-	-	5,158,065
Money market fund	344,753	-	-	344,753
Total	<u>\$5,502,818</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$5,502,818</u>

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 9. Fair Value Measurements (Continued)

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Mutual funds:				
World allocation	\$1,023,564	\$ -	\$ -	\$1,023,564
World stock	892,278	-	-	892,278
Moderate allocation	830,427	-	-	830,427
Mid-cap growth	733,761	-	-	733,761
Large blend	472,766	-	-	472,766
Multisector bond	298,694	-	-	298,694
World bond	258,964	-	-	258,964
Small-cap value	224,711	-	-	224,711
Taxable bond	188,703	-	-	188,703
Total mutual funds	4,923,868	-	-	4,923,868
Interest-bearing cash	241,849	-	-	241,849
Total	<u>\$5,165,717</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$5,165,717</u>

Note 10. Related Party/Party-in-Interest Transactions

The Plan invests in a money market fund managed by Charles Schwab Bank ("Schwab") and fees paid to Schwab for administrative services during 2014 were \$1,904. Schwab is trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest.

Fees paid to LPL Financial and a third party investment advisor for these services were \$45,235 and \$26,624 for the years ended December 31, 2014 and 2013, respectively. LPL Financial was the custodian as defined by the Plan during a portion of 2014 and for the year ended December 31, 2013 and, therefore, these transactions qualify as party-in-interest transactions.

Note 11. Risks and Uncertainties

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

Plan contributions are made and the actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

SUPPLEMENTAL SCHEDULES

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

EMPLOYER NO. 34-1052514

PLAN NO. 001

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

December 31, 2014

(a)	(b) <u>Identity of Party</u>	(c) <u>Description of Investment</u>	(d) <u>No. of Units/Shares</u>	(e) <u>Current Cost</u>	(f) <u>Value</u>
		Mutual Funds:			
	IVA Funds	Worldwide I	35,725.951	\$ 652,606	\$ 624,132
	FPA	Crescent	16,930.186	569,936	571,224
	Managers Funds	Yacktman Svc	20,952.973	503,957	526,339
	Akre	Focus Instl	20,576.319	440,874	469,140
	Artisan	Global Value Investor	28,060.089	441,176	435,212
	Ivy Funds	Asset Strategy I	15,547.703	467,499	400,198
	PRIMECAP Odyssey Funds	Aggressive Growth	10,997.836	317,819	362,159
	T. Rowe Price	Capital Appreciation	12,663.320	336,128	330,893
	Loomis Sayles Funds	Bond Instl	18,255.518	285,458	270,729
	Franklin Templeton Investment Funds	Global Total Return Adv	20,762.273	279,535	260,566
	Evermore	Global Value I	23,594.609	277,393	249,395
	Aston	River Road Independent Value N	21,380.813	238,504	219,581
	Grandeur Peak Funds	Global Opportunities Instl	67,731.452	223,682	216,741
	Scout	Unconstrained Bond Instl	15,937.794	186,472	179,141
	Natixis Funds	Loomis Sayles Strategic Income Y	2,619.211	44,323	42,615
		Total mutual funds			5,158,065
*	Charles Schwab Bank	Schwab Advisor Cash Reserve Premier	344,753.390	344,753	344,753
					<u>\$5,502,818</u>

* Represents a party-in-interest.

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

EMPLOYER NO. 34-1052514
PLAN NO. 001

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2014

INDIVIDUAL SECURITY TRANSACTIONS IN EXCESS OF 5%
OF THE CURRENT VALUE OF PLAN ASSETS
AT THE BEGINNING OF THE YEAR

Total Current Value of Plan	
Assets - January 1, 2014.....	\$5,232,747
5% of Total Current Value of	
Plan Assets	\$261,637

Identity of (a) <u>Party</u>	(b) <u>Description of Asset</u>	Purchase (c) <u>Price</u>	Selling (d) <u>Price</u>	Lease (e) <u>Rental</u>	Expenses Incurred With (f) <u>Transaction</u>	Cost of (g) <u>Asset</u>	Current Value of Assets on Transaction (h) <u>Date</u>	Net Gain or (i) <u>Loss</u>
Charles Schwab Bank	Schwab Advisor Cash Reserve Premier	\$ 334,292	N/A	N/A	N/A	N/A	\$ 334,292	N/A

Line 26 - Schedule of Active Participant Data

Valuation Date: January 1, 2014

Att. Age:	Years of Credited Service													Total
	Under 1	2	3	4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Up		
Under 25	2	2	2	1	-	-	-	-	-	-	-	-	-	7
25 to 29	-	3	1	1	-	6	-	-	-	-	-	-	-	11
30 to 34	2	-	1	1	-	-	-	-	-	-	-	-	-	4
35 to 39	3	-	-	1	-	1	2	-	-	-	-	-	-	7
40 to 44	2	-	2	1	-	1	-	-	-	-	-	-	-	6
45 to 49	-	3	3	1	-	2	3	3	-	3	-	-	-	18
50 to 54	-	-	4	1	-	4	2	-	-	3	4	-	-	18
55 to 59	-	1	2	1	-	1	6	-	-	4	3	-	-	18
60 to 64	-	-	-	-	-	1	2	1	-	3	5	1	-	13
65 to 69	1	-	-	-	-	-	1	-	-	-	-	-	-	2
70 & Up	-	-	-	-	-	-	-	-	-	2	-	-	-	2
Total	10	9	15	8	-	16	16	4	-	15	12	1	-	106

Section I

CENSUS and ASSUMPTIONS

Valuation Census Date Census data was provided by the Plan Sponsor as of January 1, 2014. We have reviewed the data for consistency and have no reason to doubt its substantial accuracy.

Valuation Interest Rates IRS-Prescribed Three-Segment Rates, for the month that includes the valuation date (Jan).

24-Month Segment Rates		
	Unadjusted	Limited to 25 Year Corridor
Segment I:	1.25%	4.99%
Segment II:	4.06%	6.32%
Segment III:	5.08%	6.99%

The Effective Interest Rate (EIR) is the single rate of interest which, if used to determine the funding target, would equal the funding target determined using the plan sponsor's above elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

The effective rate for the 2014 Plan Year was 6.55%. For the prior Plan year, this rate was 6.74%.

Mortality Table Elected IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year.

Valuation Assets Assets are equal to their Fair Market Value plus receivable contributions.

Expenses Expenses were assumed to be met directly by the Plan Sponsor.

Salary Scale None.

**Taxable Wage Base
Increases** None.

Inflation None.

Marriage No Marriage Assumption.

Section I CENSUS and ASSUMPTIONS

Retirement Rates

Retirement was assumed at the plan's Normal Retirement Age. 100% of future retirements are assumed to take a life annuity in the Plan's Normal Form. The valuation of participants in pay status is based on the actual form of payment elected by the participant, as provided in the census data.

Withdrawal Rates

T-5 LESS GA51M. Below is a table of representative rates.

Age	Rates
20	7.9%
25	7.7%
30	7.2%
35	6.3%
40	5.2%
45	4.0%
50	2.6%
55	0.9%
60	0.1%

Commencement of future deferred vested participants is assumed paid as an annuity in the Plan's Normal Form. Commencement is assumed at this age 65 since there is not enough credible experience to assume otherwise.

Disability Incidence

None assumed.

Disability Mortality

IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year. Below is a table of representative rates.

Age	Rates (M)	Rates (F)
30	0.000384	0.000197
40	0.000855	0.000455
50	0.001371	0.00105
60	0.004625	0.00448
70	0.015913	0.014781
80	0.052121	0.039587

Changes in non-required assumptions since the prior valuation

None.

Section II

ACTUARIAL METHODS

Minimum Funding Cost Method

The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued.

If a plan is frozen, there is no normal cost attributable to benefit accruals.

Maximum deductible contribution method

The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participant. The individual accrued liability for a participant is the sum of 1) the present value of the accrued benefit earned as of the valuation date taking into account service and/or pay as of the valuation date; plus 2) the present value of the accrued benefit expected to be earned because of any expected future compensation increases.

The individual normal cost for a participant is the sum of the present value of the benefit expected to accrue in the plan year being valued taking into account any expected future compensation increases.

Asset Method

We used financial data submitted by the trustee as of the valuation date without further audit. This information was not be verified by a plan's actuary. We have reviewed the information for internal consistency, and we have no reason to doubt is substantial accuracy.

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

EMPLOYER NO. 34-1052514
PLAN NO. 001

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2014

INDIVIDUAL SECURITY TRANSACTIONS IN EXCESS OF 5%
OF THE CURRENT VALUE OF PLAN ASSETS
AT THE BEGINNING OF THE YEAR

Total Current Value of Plan Assets - January 1, 2014.....	\$5,232,747
5% of Total Current Value of Plan Assets	\$261,637

Identity of (a) <u>Party</u>	(b) <u>Description of Asset</u>	Purchase (c) <u>Price</u>	Selling (d) <u>Price</u>	Lease (e) <u>Rental</u>	Expenses Incurred With (f) <u>Transaction</u>	Cost of (g) <u>Asset</u>	Current Value of Assets on Transaction (h) <u>Date</u>	Net Gain or (i) <u>Loss</u>
Charles Schwab Bank	Schwab Advisor Cash Reserve Premier	\$ 334,292	N/A	N/A	N/A	N/A	\$ 334,292	N/A

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

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

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

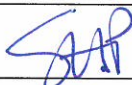
A Name of plan OHIO ALUMINUM INDUSTRIES, INC. UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OHIO ALUMINUM INDUSTRIES, INC.	D Employer Identification Number (EIN) 34-1052514
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	5232591	
b Actuarial value	2b	5232591	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	43	1406420	1406420
b For terminated vested participants	69	982617	982617
c For active participants	106	2668708	2778474
d Total	218	5057745	5167511
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.55%	
6 Target normal cost	6	133420	

Statement by Enrolled Actuary

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

SIGN HERE	Seth H. Pitasky, EA, MAAA, MSPA		10/13/2015
Signature of actuary		Date	
SETH H. PITASKY, EA, MAAA, MSPA		1407321	
Type or print name of actuary		Most recent enrollment number	
CBIZ RETIREMENT PLAN SERVICES		216-520-6174	
Firm name		Telephone number (including area code)	
6050 OAK TREE BLVD. SOUTH SUITE 500 INDEPENDENCE OH 44131			
Address of the firm			

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

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

Schedule SB (Form 5500) 2014
v. 140124

(b) Prefunding balance

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.99%	2nd segment: 6.32%	3rd segment: 6.99%
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	133420
b Excess assets, if applicable, but not greater than line 31a		31b	7698
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)		34	125722
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	125722
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	205814
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	80092
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

SCHEDULE SB ATTACHMENT

Line 22 - Weighted Average Retirement Age

Plan Name: Ohio Aluminum Industries, Inc. Union Employees' Defined Benefit Plan

EIN/PN: 34-1052514/001

Valuation Date: January 1, 2014

Each participant is assumed to retire at his/her normal retirement age of 65.

SCHEDULE SB ATTACHMENT

Line 19 - Discounted Employer Contributions

Plan Name: Ohio Aluminum Industries, Inc. Union Employees' Defined Benefit Plan

EIN/PN: 34-1052514/001

Valuation Date: January 1, 2014

Total Contributed: \$212,676.00

Total Discounted to Valuation Date: \$205,814.00

Date	Amount	Plan Year Beginning	Effective Rate of Interest	Amount Discounted	Penalty Rate of Interest	Additional Amount Discounted	Present Value on Date of Valuation
04/14/2014	85,338	01/2014	6.55%	1,514			83,824
07/11/2014	85,338	01/2014	6.55%	2,787			82,551
12/29/2014	42,000	01/2014	6.55%	2,561			39,439

Section III

SUMMARY of PLAN BENEFITS

Plan Effective Date	November 1, 1981. The plan was last restated effective January 1, 2012.	
Eligibility Requirements	Immediate entry.	
Vesting	100% vesting upon earning 5 Years of Vesting Service.	
Accrued Benefit Formula	The accrued benefit is based on the following effective dates: 11/14/2012 \$28.42 11/14/2013 \$29.16 11/14/2014 \$29.92 11/14/2015 \$30.70	
Average Compensation	Average Compensation is the highest consecutive three year average of calendar year compensation, during which a Year of Credited Service was earned.	
Credited Service	Hour of Service During Plan Year	Years of Credited Service
	Less than 375	None
	375 to 749	One Quarter of a Year
	750 to 1124	Two Quarters of a Year
	1125 to 1499	Three Quarters of a Year
	1500 or more	One Year
Vesting Service	One Year upon working 1,000 hours in a Plan Year.	
Normal Retirement Age	Upon attainment of 65 and five Years of Service.	
Early Retirement	<u>Eligibility:</u> Upon attainment of age 55 and completion of 10 Years of Service. <u>Benefit:</u> The accrued benefit is reduced 6% per year for each of the first 10 years.	
Disability Retirement	<u>Eligibility:</u> Upon becoming disabled while an Employee. <u>Benefit:</u> \$60 per month.	

Section III

SUMMARY of PLAN BENEFITS

Pre-Retirement Death

Eligibility: Upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a single life annuity.

Optional Forms

Benefits may be elected from:

- 50%, 66-2/3%, 75% and 100% Joint and Survivor
- Single Life Annuity

Changes in Plan Benefits recognized since the last valuation

The benefit multiplier is based on the following effective dates:

11/14/2012	\$28.42
11/14/2013	\$29.16
11/14/2014	\$29.92
11/14/2015	\$30.70

OHIO ALUMINUM INDUSTRIES INC.
UNION EMPLOYEES DEFINED BENEFIT PENSION PLAN

EMPLOYER NO. 34-1052514

PLAN NO. 001

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

December 31, 2014

(a)	(b) <u>Identity of Party</u>	(c) <u>Description of Investment</u>	(d) <u>No. of Units/Shares</u>	(e) <u>Current Cost</u>	(f) <u>Value</u>
		Mutual Funds:			
	IVA Funds	Worldwide I	35,725.951	\$ 652,606	\$ 624,132
	FPA	Crescent	16,930.186	569,936	571,224
	Managers Funds	Yacktman Svc	20,952.973	503,957	526,339
	Akre	Focus Instl	20,576.319	440,874	469,140
	Artisan	Global Value Investor	28,060.089	441,176	435,212
	Ivy Funds	Asset Strategy I	15,547.703	467,499	400,198
	PRIMECAP Odyssey Funds	Aggressive Growth	10,997.836	317,819	362,159
	T. Rowe Price	Capital Appreciation	12,663.320	336,128	330,893
	Loomis Sayles Funds	Bond Instl	18,255.518	285,458	270,729
	Franklin Templeton Investment Funds	Global Total Return Adv	20,762.273	279,535	260,566
	Evermore	Global Value I	23,594.609	277,393	249,395
	Aston	River Road Independent Value N	21,380.813	238,504	219,581
	Grandeur Peak Funds	Global Opportunities Instl	67,731.452	223,682	216,741
	Scout	Unconstrained Bond Instl	15,937.794	186,472	179,141
	Natixis Funds	Loomis Sayles Strategic Income Y	2,619.211	44,323	42,615
		Total mutual funds			5,158,065
*	Charles Schwab Bank	Schwab Advisor Cash Reserve Premier	344,753.390	344,753	344,753
					<u>\$5,502,818</u>

* Represents a party-in-interest.