

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>10/01/2014</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>EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST</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>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/01/1988</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>10/01/1988</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>10/01/1988</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EMPIRE DIE CASTING COMPANY</u> <u>635 EAST HIGHLAND ROAD</u> <u>MACEDONIA, OH 44056</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>61-1727213</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>330-467-0750</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>331110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>61-1727213</u>	2c Plan Sponsor's telephone number <u>330-467-0750</u>	2d Business code (see instructions) <u>331110</u>	
2b Employer Identification Number (EIN) <u>61-1727213</u>					
2c Plan Sponsor's telephone number <u>330-467-0750</u>					
2d Business code (see instructions) <u>331110</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.	11/02/2015	ROBERT SPIEGLE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
		3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:		4b EIN	
a Sponsor's name		4c PN	
5 Total number of participants at the beginning of the plan year		5	219
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)	187
a(2) Total number of active participants at the end of the plan year		6a(2)	194
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	23
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	217
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	217
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	205
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3D			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply)		9b Plan benefit arrangement (check all that apply)	
(1) ☒ Insurance		(1) ☒ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☒ <u>2</u> 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 _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 12/31/2014

A Name of plan EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 EMPIRE DIE CASTING COMPANY	D Employer Identification Number (EIN) 61-1727213

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

(a) Name of insurance carrier

CMFG LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-1240740	62626	034-0217-1	38	10/01/2014	12/31/2014

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

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

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

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

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

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

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

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

Schedule A (Form 5500) 2014
v. 140124

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 188190**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 183823**c** Additions: (1) Contributions deposited during the year **7c(1)** 5393(2) Dividends and credits **7c(2)** 952(3) Interest credited during the year **7c(3)**(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 2562

▶ TRANSFERRED FROM OUTSIDE INVESTMENT

(6) Total additions **7c(6)** 8907**d** Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 192730**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)** 3515(2) Administration charge made by carrier **7e(2)** 232(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 793

▶ TRANSFERRED TO OUTSIDE INVESTMENT

(5) Total deductions **7e(5)** 4540**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 188190

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection

For calendar plan year 2014 or fiscal plan year beginning **10/01/2014** and ending **12/31/2014**

A Name of plan EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 EMPIRE DIE CASTING COMPANY	D Employer Identification Number (EIN) 61-1727213	

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

(a) Name of insurance carrier

NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	GAP-B2-YZ09	11	10/01/2014	12/31/2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end **4** 10288**5** Current value of plan's interest under this contract in separate accounts at year end **5****6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☒ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year **7b** 10490**c** Additions: (1) Contributions deposited during the year **7c(1)**(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 51(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)**(6) Total additions **7c(6)** 51**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 10541**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)** 253(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)**(5) Total deductions **7e(5)** 253**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 10288

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 12/31/2014

A Name of plan <u>EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPIRE DIE CASTING COMPANY</u>	D Employer Identification Number (EIN) <u>61-1727213</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
<u>MATRIX FINANCIAL SOLUTIONS</u>	<u>700 17TH STREET, STE 300</u> <u>DENVER, CO 80202</u>
<u>20-1591048</u>	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation	
<u>CHAPMAN AND CHAPMAN</u>	<u>2307 E. AURORA ROAD SUITE B-13</u> <u>TWINSBURG, OH 44087</u>

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
<u>OPPENHEIMER</u>	<u>TWO WORLD FINANCIAL CENTER</u> <u>NEW YORK, NY 10281</u>

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
<u>PRUDENTIAL</u>	<u>100 MULBERRY ST</u> <u>GATEWAY CENTER 3, 6TH FLOOR</u> <u>NEWARK, NJ 07102</u>

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

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

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

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

(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 ☐

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>10/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST</u>		B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EMPIRE DIE CASTING COMPANY</u>		D Employer Identification Number (EIN) <u>61-1727213</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	8066	0
(2) Participant contributions.....	1b(2)	1169	0
(3) Other.....	1b(3)	14	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	0	0
(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)	21556	18517
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	2015774	2095489
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	194313	198478
(15) Other.....	1c(15)		

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	2240892	2312484

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	2240892	2312484
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	27726	
(B) Participants	2a(1)(B)	43715	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		71441
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	204	
(F) Other	2b(1)(F)	-202	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2
(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)	128644	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		128644
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	77568	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	76116	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1452
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	931	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		931

		(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)		-80009
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		122461

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	48872	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		48872
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	1997	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1997
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		50869

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		71592
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: BRUNER COX LLP

(2) EIN: 34-0641962

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		15946
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.)		X	
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 EMPIRE DIE CASTING COMPANY 401(K)	6b Trust's EIN 753182674
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SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
For calendar plan year 2014 or fiscal plan year beginning 10/01/2014 and ending 12/31/2014		
A Name of plan EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 EMPIRE DIE CASTING COMPANY		D Employer Identification Number (EIN) 61-1727213
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 75-3182674		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2014 v. 140124		

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): _____

Financial Statements and Supplemental Schedules

**Empire Die Casting Company 401(k) Retirement Plan and Trust
(Formerly Empire Die Casting Co., Inc.
401(k) Retirement Plan and Trust)**

December 31, 2014 and September 30, 2014



Business Consultants and
Certified Public Accountants

brunercox.com

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INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Empire Die Casting Company 401(k) Retirement Plan and Trust
Macedonia, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying statements of net assets available for benefits of Empire Die Casting Company 401(k) Retirement Plan and Trust (the Plan), formerly Empire Die Casting Co., Inc. 401(k) Retirement Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2014 and September 30, 2014, and the related statements of changes in net assets available for benefits for the three month period ended December 31, 2014 and the year ended September 30, 2014 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the 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.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Central Bank and Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and the supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the custodian as of December 31, 2014 and September 30, 2014 and for the three month period ended December 31, 2014 and the year ended September 30, 2014, that the information provided to the plan administrator by the custodian is complete and accurate.

To the Plan Administrator
Empire Die Casting Company 401(k) Retirement Plan and Trust

Disclaimer of Opinion

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

Other Matter

The supplemental schedules Schedule H, line 4i - Schedule of Assets (Held at End of Year) as of the three month period ended December 31, 2014 and September 30, 2014 and Schedule H, line 4a - Schedule of Delinquent Participant Contributions as of the three month period ended December 31, 2014, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the custodian, have been audited by us in accordance with the 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.

Bruner Cox LLP

Akron, Ohio
October 14, 2015

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

December 31, 2014 and September 30, 2014

	December 31, 2014	September 30, 2014
ASSETS		
Investments, at fair value		
Mutual funds	\$ 2,095,489	\$ 2,015,774
Guaranteed insurance contracts	198,478	194,313
	<u>2,293,967</u>	<u>2,210,087</u>
Receivables		
Employee contributions	-	1,169
Employer contributions	-	8,066
Notes receivable from participants	18,517	21,556
Other	-	14
	<u>18,517</u>	<u>30,805</u>
Net assets available for benefits	<u><u>\$ 2,312,484</u></u>	<u><u>\$ 2,240,892</u></u>

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

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

For the three month period ended December 31, 2014 and the year ended September 30, 2014

	December 31, 2014	September 30, 2014
ADDITIONS TO NET ASSETS		
Contributions		
Employer	\$ 27,726	\$ 113,990
Employee	43,715	154,949
Interest and dividend income	128,646	87,760
Net appreciation (depreciation) in fair value of investments	(77,626)	126,524
Total additions to net assets	122,461	483,223
DEDUCTIONS FROM NET ASSETS		
Benefits paid to participants	48,872	207,957
Administrative expenses	1,997	14,546
Total deductions from net assets	50,869	222,503
Net increase in net assets available for benefits	71,592	260,720
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF PERIOD	2,240,892	1,980,172
NET ASSETS AVAILABLE FOR BENEFITS, END OF PERIOD	\$ 2,312,484	\$ 2,240,892

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

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 1. Description of the Plan

The following description of the Empire Die Company 401(k) Retirement Plan and Trust (the Plan), formerly Empire Die Casting Co., Inc. 401(k) Retirement Plan and Trust, provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

Effective February 1, 2014, the Plan name was changed from Empire Die Casting Co., Inc. 401(k) Retirement Plan and Trust to Empire Die Casting Company 401(k) Retirement Plan and Trust.

Effective October 1, 2014, the Plan was amended to change the plan year upon which the Plan is operated. The new plan year end is the calendar year. Before October 1, 2014, the plan year was fiscal year ended September 30.

General

The Plan is a defined contribution plan covering substantially all employees of Empire Die Casting Company (Company). The Plan is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC) and similar state laws. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974.

Eligibility

All full-time employees who have completed 30 days of service are eligible for the Plan.

Contributions

Participant deferrals are voluntary. Deferrals of not less than 1% or not more than 100% of gross salary are tax deferred up to a maximum as established by the IRC. Participants may also make rollover contributions to the Plan from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions, and any plan sponsor contributions made on their behalf, into various investment options offered by the Plan.

For each participating non-union employee, the Company makes a matching contribution equal to the sum of 100% of the amount of the participants deferred compensation that is not in excess of 3% of the participants compensation, plus 50% of the participants deferred compensation that exceeds 3% of the participants compensation but not in excess of 5% of the participants total compensation. For the three month period ended December 31, 2014 and the year ended September 30, 2014, the non-union employee matching contributions totaled \$7,103 and \$63,154, respectively. The Company may also make a discretionary contribution determined each year. No discretionary contributions were made during the three month period December 31, 2014 and the year ended September 30, 2014.

For each participating union employee, the Company makes a profit sharing contribution equal to \$0.25 per hour for each hour actually worked, but not to exceed a total of forty hours per week per employee. For the three month period ended December 31, 2014 and the year ended September 30, 2014, the union employee profit sharing contribution totaled \$20,623 and \$50,836, respectively.

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 1. Description of the Plan (Continued)

Notes Receivable from Participants

Participants may borrow from their fund accounts 50% of their vested account balance, a minimum of \$500 up to a maximum of \$50,000. Loans are secured by the balance in the participant's account and bear interest at prime plus 1.00%. Loan terms range from 1 to 5 years. Principal and interest is paid ratably through payroll deductions. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2014 or September 30, 2014. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company matching contribution, profit sharing contribution, and a percentage of the plan sponsor's discretionary contribution, if any, and investment earnings. The discretionary contribution is allocated based on the ratio of a participant's compensation to the total compensation of all eligible participants. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Forfeitures

Forfeitures are created when participants terminate employment prior to becoming entitled to full benefits. At December 31, 2014 and September 30, 2014, there were no forfeited non-vested accounts.

Vesting

Participants are immediately vested in their salary deferrals plus actual earnings thereon. Participants are vested in the plan sponsor's contributions, if any, to their accounts after 3 years of credited service.

Payment of Benefits

Upon termination of service due to death, disability or retirement, or due to separation of service from the plan sponsor, a participant or beneficiary is entitled to receive a distribution of the vested account balance in the form of an annuity (joint and survivor, or life, depending on marital status), a lump-sum payment, or installments. Distributions from participant accounts in which the balance does not exceed \$5,000 are required to be paid as a lump-sum payment.

Note 2. Significant Accounting Policies

The accompanying financial statements reflect the application of certain accounting policies described in this note.

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 2. Significant Accounting Policies (Continued)

Investment Valuation and Income Recognition

The Plan's 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 4 for 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 (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Guaranteed Insurance Contracts

The Plan has a fully benefit-responsive guaranteed insurance contract held by Cuna Mutual Group. Insurance contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive insurance contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the contract value of the insurance contract, which approximates fair value. The statement of changes in net assets available for benefits is prepared using the contract value basis for the fully benefit-responsive insurance contract. For further details on this contract, see Note 5.

The Plan also holds a non-fully benefit-responsive deposit insurance contract with Nationwide totaling \$10,288 at December 31, 2014 and \$10,490 at September 30, 2014. Nationwide maintains the contributions in unallocated funds. The funds are credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed insurance contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Since the contract is non fully benefit-responsive, the investment is carried at fair value as reported by Nationwide.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The majority of the Plan's administrative expenses are paid by the Plan. Certain officers and employees perform certain administrative functions but do not receive compensation from the Plan.

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 2. Significant Accounting Policies (Continued)

Recent Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update No. 2015-07, Fair Value Measurement (Topic 820): Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent). The amendments in this Update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. However, sufficient information must be provided to permit reconciliation of the fair value of assets categorized within the fair value hierarchy to the amounts presented in the statement of financial position. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments in this Update are effective for public business entities for fiscal years beginning after December 15, 2015. For all other entities, the amendments in this Update are effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. Upon adoption, the amendments shall be applied retrospectively to all periods presented. Plan management is currently evaluating the impact this Update will have on the Plan's financial statements.

In July 2015, the FASB issued ASU No. 2015-12, (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient – consensuses of the Emerging Issues Task Force. The amendments in this Update (1) requires a pension plan to use contract value as the only measure for fully benefit-responsive investment contracts, (2) simplifies and increases the effectiveness of the investment disclosure requirements for employee benefit plans, and (3) provides benefit plans with a measurement-date practical expedient similar to the practical expedient provided to employers in ASU 2015-04, Practical Expedient for the Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets. The amendments in this Update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Part I and Part II shall be applied retrospectively to all periods presented, while the amendments in Part III shall be applied prospectively. Plan management is currently evaluating the impact this Update will have on the Plan's financial statements.

Subsequent Events

The Plan has evaluated subsequent events through October 14, 2015, which is the date the financial statements were available to be issued.

Note 3. Investments

Investment information, including investments held and participant notes receivable as of December 31, 2014 and September 30, 2014, interest and dividend income and net appreciation in fair value of investments for the three month period ended December 31, 2014 and the year ended September 30, 2014, included in the Plan's financial statements and supplemental schedules, was prepared by or derived from information provided by Central Bank and Trust Company, the custodian, and furnished to the plan administrator. The plan administrator has obtained certifications from the custodian that the information provided to the plan administrator by the custodians related to the investments is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the investments.

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 3. Investments (Continued)

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

	December 31, 2014	September 30, 2014
Harbor Fund Cap Appreciation Fund Admin Class	\$ 413,126	\$ 399,984
Oppenheimer Global Fund CI A #330	129,494	126,107
Prudential Jennison Mid Cap Growth CI A Shs	201,521	203,328
RidgeWorth Mid-Cap Value Equity Class I Shs	179,166	179,122
Vanguard Wellesley Income	224,073	197,431
Vanguard Windsor Funds Vanguard Windsor Portfolio	356,743	340,326
Pimco Total Return Fund A	213,778	211,834
*Cuna Mutual Group Guaranteed Account A23	188,190	183,823

* Party-in-interest

Interest and dividend income recorded at December 31, 2014 and September 30, 2014 was \$128,646 and \$87,760, respectively. Net appreciation (depreciation) in fair value of the Plan investments is detailed as follows:

	December 31, 2014	September 30, 2014
Mutual funds	\$ (78,135)	\$ 125,033
Guaranteed insurance contracts	509	1,491
	<u>\$ (77,626)</u>	<u>\$ 126,524</u>

Note 4. Fair Value Measurements

The FASB topic *Fair Value Measurements and Disclosures* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under this FASB topic are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 Inputs to the valuation methodology include
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 4. Fair Value Measurements (Continued)

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 and September 30, 2014.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Guaranteed Insurance Contracts: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and September 30, 2014:

Assets at fair value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual funds				
Equities	\$ 1,822,811	\$ -	\$ -	\$ 1,822,811
Fixed income funds	272,678	-	-	272,678
Guaranteed insurance contracts	-	-	198,478	198,478
Total assets at fair value	\$ 2,095,489	\$ -	\$ 198,478	\$ 2,293,967
Assets at fair value as of September 30, 2014				
	Level 1	Level 2	Level 3	Total
Mutual funds				
Equities	\$ 1,747,328	\$ -	\$ -	\$ 1,747,328
Fixed income funds	268,446	-	-	268,446
Guaranteed insurance contract	-	-	194,313	194,313
Total assets at fair value	\$ 2,015,774	\$ -	\$ 194,313	\$ 2,210,087

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 4. Fair Value Measurements (Continued)

Level 3 Gains and Losses

The following tables set forth a summary of changes in the fair value of the Plan's Level 3 assets.

	December 31, 2014	September 30, 2014
	Guaranteed insurance contracts	Guaranteed insurance contracts
Balance, beginning of year	\$ 194,313	\$ 193,839
Realized and unrealized gains	509	1,491
Purchases	7,169	87,019
Sales	(3,513)	(88,036)
Balance, end of year	<u>\$ 198,478</u>	<u>\$ 194,313</u>

Gains (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation (depreciation) in fair value of investments in the statement of changes in net assets available for benefits.

Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the three month period December 31, 2014 and the year ended September 30, 2014, there were no significant transfers in or out of Levels 1, 2 or 3.

Note 5. Fully Benefit-Responsive Guaranteed Insurance Contract

The Plan has a fully benefit-responsive guaranteed insurance contract with Cuna Mutual Group. Cuna Mutual Group maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed insurance contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed insurance contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed insurance contract. The guaranteed insurance contract is presented on the face of the statement of net assets available for benefits at contract value, which approximates fair value. Contract value, as reported to the Plan by Cuna Mutual Group, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 5. Fully Benefit-Responsive Guaranteed Insurance Contract (Continued)

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the insurance contract at December 31, 2014 and September 30, 2014 was \$188,190 and \$183,823, respectively. The crediting interest rate is based on a formula agreed upon with the issuer, and it may not be less than 0%.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The guaranteed insurance contract does not have a maturity date. For December 31, 2014 and September 30, 2014, the average yield based on actual earnings and the interest rate credited to participants was 2.00%.

Note 6. Income Tax Status

Effective July 1, 2012, the Plan adopted a standardized form of a prototype plan sponsored by CPI Qualified Plan Consultants Inc., the Plan's third party administrator. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. The plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

Note 7. Plan Termination

Although it has not expressed any intent to do so, the plan sponsor has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all participants will become 100% vested in their accounts.

Note 8. Risks and Uncertainties

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

NOTES TO FINANCIAL STATEMENTS

EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST (FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)

Note 9. Related Party Transactions

Certain Plan investments are shares of an insurance fund managed by Central Bank and Trust Company, the Plan custodian as defined by the Plan document and, therefore, these transactions are considered party-in-interest transactions.

Note 10. Prohibited Transactions

During 2014, the Plan Sponsor inadvertently failed to deposit participant deferrals within the required timeframe as stated by the United States Department of Labor (DOL). The DOL considers late deposits to be prohibited transactions. The late contributions were \$15,946 for 2014. The Plan Sponsor will file Form 5330 and pay the applicable excise tax. The excise tax payments will be made from the Plan Sponsor's assets and not from assets of the Plan.

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

**EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST
(FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)
EIN 61-1727213
PN 002**

December 31, 2014

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral and par or maturity value	Cost	Current value	
^ Mutual Funds				
Oppenheimer Cash Reserves N	5 shares	**	\$	5
Columbia Large Cap Index A	584 shares	**		23,135
Dodge & Cox International Stock	2,357 shares	**		99,246
Harbor Fund Cap Appreciation Fund Admin Class	7,129 shares	**		413,126
Oppenheimer Developing Markets Class A	1,219 shares	**		43,293
Oppenheimer Global Fund CI A #330	1,703 shares	**		129,494
Pimco Real Estate Real Return Strategy Class A	9,418 shares	**		33,906
Prudential Jennison Mid Cap Growth CI A Shs	5,288 shares	**		201,521
Prudential Jennison Small Cap Growth CI A Shs	768 shares	**		19,401
RidgeWorth Mid-Cap Value Equity Class I Shs	13,087 shares	**		179,166
Templeton Global Bond Fund Class A	7,462 shares	**		92,981
Vanguard Wellesley Income	8,763 shares	**		224,073
Vanguard Windsor Funds Vanguard Windsor Portfolio	9,562 shares	**		356,743
Victory Small Co Opportunity Fund CI A Shares	171 shares	**		6,721
Pimco Real Return A	5,394 shares	**		58,900
Pimco Total Return Fund A	20,054 shares	**		213,778
Total Mutual Funds				2,095,489
Guaranteed Insurance Contracts				
^ Cuna Mutual Group Guaranteed Account A23				
Nationwide Deposit Investment Contract	16,304 units	**		188,190
	10,288 units	**		10,288
Total Guaranteed Insurance Contracts				198,478
* Notes Receivable from Participants				
	Notes receivable bearing interest at 4.25% with various maturity dates			18,517
				<u>\$ 2,312,484</u>

* Party-in-interest to the Plan

** Cost omitted for participant-directed investments

^ Information has been certified by Central Bank and Trust Company, the custodian, as complete and accurate.

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

**EMPIRE DIE CASTING COMPANY 401(k) RETIREMENT PLAN AND TRUST
(FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)
EIN 61-1727213
PN 002**

September 30, 2014

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral and par or maturity value	Cost	Current value	
^ Mutual Funds				
Oppenheimer Cash Reserves N	1,034 shares	**	\$	1,034
Columbia Large Cap Index A	557 shares	**		21,335
Dodge & Cox International Stock	2,396 shares	**		108,235
Harbor Fund Cap Appreciation Fund Admin Class	6,690 shares	**		399,984
Oppenheimer Developing Markets Class A	1,145 shares	**		44,436
Oppenheimer Global Fund CI A #330	1,564 shares	**		126,107
Pimco Real Estate Real Return Strategy Class A	3,206 shares	**		13,305
Prudential Jennison Mid Cap Growth CI A Shs	5,107 shares	**		203,328
Prudential Jennison Small Cap Growth CI A Shs	604 shares	**		16,980
RidgeWorth Mid-Cap Value Equity Class I Shs	12,413 shares	**		179,122
Templeton Global Bond Fund Class A	6,821 shares	**		90,521
Vanguard Wellesley Income	7,697 shares	**		197,431
Vanguard Windsor Funds Vanguard Windsor Portfolio	8,720 shares	**		340,326
Victory Small Co Opportunity Fund CI A Shares	132 shares	**		5,184
Pimco Real Return A	5,014 shares	**		56,612
Pimco Total Return Fund A	19,488 shares	**		211,834
Total Mutual Funds				2,015,774
Guaranteed Insurance Contracts				
^ Cuna Mutual Group Guaranteed Account A23				
Nationwide Deposit Investment Contract	16,006 units	**		183,823
	10,490 units	**		10,490
Total Guaranteed Insurance Contracts				194,313
* Notes Receivable from Participants				
	Notes receivable bearing interest at 4.25% with various maturity dates			21,556
				<u>\$ 2,231,643</u>

* Party-in-interest to the Plan

** Cost omitted for participant-directed investments

^ Information has been certified by Central Bank and Trust Company, the custodian, as complete and accurate.

SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

**EMPIRE DIE CASTING COMPANY 401(K) RETIREMENT PLAN AND TRUST
(FORMERLY EMPIRE DIE CASTING CO., INC. 401(k) RETIREMENT PLAN AND TRUST)
EIN 61-1727213
PN 002**

For the three month period ended December 31, 2014

<i>Participant contributions transferred late to the Plan</i>	<i>Totals that constitute nonexempt prohibited transactions</i>			<i>Total fully corrected under VFCP and PTE 2002-51</i>
	<i>Contributions not corrected</i>	<i>Contributions corrected outside VFCP</i>	<i>Contributions pending correction in VFCP</i>	
\$ 15,946	\$ -	\$ 15,946	\$ -	\$ -

Schedule H/I, Line 4a
Schedule of Late Participant Contributions

Name of Plan: ► Empire Die Casting Company 401(k) Retirement Plan and Trust			
Employer Identification No.: ►	61-1727213		Plan number: ► 002
Plan year (beginning/ending): ►	10/01/2014-12/31/2014		

Participant Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	◀ Check here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$15,946		\$15,946			

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

Name of Plan:

► Empire Die Casting Company 401(k) Retirement Plan and Trust

Employer Identification Number: ► 61-1727213

For plan year (beginning/ending): ► 10/01/2014 to 12/31/2014

Plan number: ► 002

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	NATIONWIDE INSURANCE	VALUE OF FUNDS HELD IN INSUR CO	N/A	10,288
	LOAN FUND	OTHER LOANS 4.25%	N/A	18,517
	COLUMBIA LARGE CAP INDEX	VALUE OF INT IN REGIST INVEST CO	N/A	23,135
	DODGE&COX INTERNATIONAL STOCK	VALUE OF INT IN REGIST INVEST CO	N/A	99,246
	HARBOR CAP APPRECIATION	VALUE OF INT IN REGIST INVEST CO	N/A	413,126
	OPP CASH RESERVES	VALUE OF INT IN REGIST INVEST CO	N/A	5
	OPP DEVELOPING MARKETS	VALUE OF INT IN REGIST INVEST CO	N/A	43,293
	OPP GLOBAL	VALUE OF INT IN REGIST INVEST CO	N/A	129,494
	PIMCO REAL EST REL RET STR	VALUE OF INT IN REGIST INVEST CO	N/A	33,906
	PIMCO REAL RETURN	VALUE OF INT IN REGIST INVEST CO	N/A	58,900
	PIMCO TOTAL RETURN	VALUE OF INT IN REGIST INVEST CO	N/A	213,778
	PRU JENN MID CAP GROWTH	VALUE OF INT IN REGIST INVEST CO	N/A	201,521
	PRU JENN SML COMPANY	VALUE OF INT IN REGIST INVEST CO	N/A	19,401
	RW MID-CAP VALUE EQUITY	VALUE OF INT IN REGIST INVEST CO	N/A	179,166
	TEMPLETON GLOBAL BOND	VALUE OF INT IN REGIST INVEST CO	N/A	92,981
	VANGUARD WELLESLEY INCOME	VALUE OF INT IN REGIST INVEST CO	N/A	224,073
	VANGUARD WINDSOR II	VALUE OF INT IN REGIST INVEST CO	N/A	356,743
	VICTORY SYCMR SM CO OPPT	VALUE OF INT IN REGIST INVEST CO	N/A	6,720
	CUNA MUTUAL GUARNTD ACOUNT	VALUE OF FUNDS HELD IN INSUR CO	N/A	188,190