

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>07/01/2014</u> and ending <u>06/30/2015</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>MCDONALD STEEL CORPORATION 401(K) PROFIT SHARING PLAN & TRUST PLAN</u>		1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>07/01/1983</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>MCDONALD STEEL CORPORATION</u> <div style="display: flex; justify-content: space-between;"> <div><u>PO BOX 416</u> <u>MCDONALD, OH 44437</u></div> <div><u>100 OHIO AVE.</u> <u>MCDONALD, OH 44437</u></div> </div>		2b Employer Identification Number (EIN) <u>34-1321932</u> 2c Plan Sponsor's telephone number <u>330-530-9118</u> 2d Business code (see instructions) <u>331200</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.	03/23/2016	MICHAEL HAVALO
	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 <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 114
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) 96
a(2) Total number of active participants at the end of the plan year	6a(2) 86
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 13
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 99
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 0
f Total. Add lines 6d and 6e	6f 99
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 99
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</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 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 07/01/2014 and ending 06/30/2015

A Name of plan <u>MCDONALD STEEL CORPORATION 401(K) PROFIT SHARING PLAN & TRUST PLAN</u>	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCDONALD STEEL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1321932</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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	5245	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

(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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
AB DISC VALUE A - ALLIANCEBERNSTEIN 18, RUE EUGNE RUPPERT LUXEMBOURG, MA L-245 LU		0.35%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
FKLN SMMIDCAP GRTH A - FRANKLIN TE 94-3167260		0.40%
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
HARBOR INTL INV - HARBOR SERVICES 34-1953399		0.40%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
INVS DIVRS DIVD R5 - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.35%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
INVS HIGH YLD R5 - INVESCO CANADA 5140 YONGE STREET, SUITE 900 TORONTO, ON M2N 6 CA	0.35%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
MSIF MID CAP GRTH A - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
PIMCO REAL RTN BD AD - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.28%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
PIMCO TOT RETURN ADM - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.28%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.
ROYCE OPPORTUNITY S - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.45%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
RS EMERGING MKTS A - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.55%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
WFA SM CO GROWTH ADM - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.35%	
(a) Enter service provider name as it appears on line 2		
(d) Enter name and EIN (address) of source of 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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2014</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2014 or fiscal plan year beginning 07/01/2014 and ending 06/30/2015

A Name of plan MCDONALD STEEL CORPORATION 401(K) PROFIT SHARING PLAN & TRUST PLAN	B Three-digit plan number (PN) ▶	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 MCDONALD STEEL CORPORATION	D Employer Identification Number (EIN) 34-1321932	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: MIP CL 1

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN 04-3022712-024	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 749195
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

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

SCHEDULE H (Form 5500) 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>07/01/2014</u> and ending <u>06/30/2015</u>		
A Name of plan <u>MCDONALD STEEL CORPORATION 401(K) PROFIT SHARING PLAN & TRUST PLAN</u>		B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCDONALD STEEL CORPORATION</u>		D Employer Identification Number (EIN) <u>34-1321932</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)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1011841	1044905
(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)	263209	224824
(9) Value of interest in common/collective trusts	1c(9)	363384	749195
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7948985	8219041
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	9587419	10237965

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	9587419	10237965
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	316552	
(B) Participants	2a(1)(B)	399844	
(C) Others (including rollovers)	2a(1)(C)	91192	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		807588

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	103	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	11434	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11537

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	480119	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		480119

(3) Rents	2b(3)		0
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		9263
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-72501
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		1236006

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	571155	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		571155
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		7510
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	1534	
(4) Other.....	2i(4)	5261	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		6795
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		585460

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		650546
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(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: HILL, BARTH & KING LLC

(2) EIN: 34-1897225

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 07/01/2014 and ending 06/30/2015

A Name of plan <u>MCDONALD STEEL CORPORATION 401(K) PROFIT SHARING PLAN & TRUST PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MCDONALD STEEL CORPORATION</u>	D Employer Identification Number (EIN) <u>34-1321932</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

EIN: 34-1321932
PLAN NUMBER: 001

June 30, 2015

(a)	(b)	(c)	(d)	(e)
	<u>IDENTITY OF INVESTMENT</u>	<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>CURRENT VALUE</u>
*	Fidelity Managed Income Portfolio	Common/Collective trust	N/A	\$ 749,195
*	Fidelity Retirement Money Market Fund	Mutual Fund variable rate	N/A	1,044,905
*	Fidelity Contra Fund	Mutual Fund variable rate	N/A	1,634,742
*	Fidelity Equity Dividend Income Fund	Mutual Fund variable rate	N/A	407,415
*	Franklin Small Mid Cap Growth Fund	Mutual Fund variable rate	N/A	655,232
*	Fidelity Freedom 2005 Fund	Mutual Fund variable rate	N/A	37,491
*	Fidelity Freedom 2010 Fund	Mutual Fund variable rate	N/A	153,469
*	Fidelity Freedom 2015 Fund	Mutual Fund variable rate	N/A	225,315
*	Fidelity Freedom 2020 Fund	Mutual Fund variable rate	N/A	864,611
*	Fidelity Freedom 2025 Fund	Mutual Fund variable rate	N/A	85,479
*	Fidelity Freedom 2030 Fund	Mutual Fund variable rate	N/A	687,522
*	Fidelity Freedom 2035 Fund	Mutual Fund variable rate	N/A	82,182
*	Fidelity Freedom 2040 Fund	Mutual Fund variable rate	N/A	15,600
*	Fidelity Freedom 2045 Fund	Mutual Fund variable rate	N/A	32,532
*	Fidelity Freedom 2050 Fund	Mutual Fund variable rate	N/A	7,801
*	Fidelity Freedom 2055 Fund	Mutual Fund variable rate	N/A	4,607
*	Fidelity Freedom Income Fund	Mutual Fund variable rate	N/A	38,282
*	Fidelity Spartan 500 Index Inv Fund	Mutual Fund variable rate	N/A	335,529
*	Fidelity Spartan US Bond Index	Mutual Fund variable rate	N/A	15,225
*	Fidelity Spartan Global XUS Index	Mutual Fund variable rate	N/A	3,271
*	Fidelity Spartan Mid Cap Index	Mutual Fund variable rate	N/A	10,632
*	Fidelity Spartan Small Cap Index	Mutual Fund variable rate	N/A	15,040
*	Fidelity Real Estate Investment Portfolio	Mutual Fund variable rate	N/A	480,275
		CARRIED FORWARD		7,586,352

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

EIN: 34-1321932
PLAN NUMBER: 001

June 30, 2015

(a)	(b) <u>IDENTITY OF INVESTMENT</u>	(c) <u>DESCRIPTION OF INVESTMENT</u>	(d) <u>COST</u>	(e) <u>CURRENT VALUE</u>
		BROUGHT FORWARD		\$7,586,352
*	Fidelity Select Healthcare	Mutual Fund variable rate	N/A	193,572
*	Fidelity Select Technology	Mutual Fund variable rate	N/A	4,774
*	Fidelity Select Financial	Mutual Fund variable rate	N/A	898
*	Fidelity Select Utilities	Mutual Fund variable rate	N/A	25,650
*	Fidelity Leveraged Company Stock	Mutual Fund variable rate	N/A	108,021
*	Fidelity Capital Appreciation	Mutual Fund variable rate	N/A	127,496
*	Fidelity Select Natural Resources	Mutual Fund variable rate	N/A	26,437
*	Fidelity Select Industrials	Mutual Fund variable rate	N/A	999
	Alliance Bernstein Discovery Value Fund A	Mutual Fund variable rate	N/A	23,015
	Royce Opportunity	Mutual Fund variable rate	N/A	56,366
	Pimco Total Return Fund	Mutual Fund variable rate	N/A	804,013
	Morgan Stanley Mid Cap Growth Fund	Mutual Fund variable rate	N/A	129,657
	Harbor International Investment Fund	Mutual Fund variable rate	N/A	477,346
	Pimco Real Return Bond Fund	Mutual Fund variable rate	N/A	219,576
	RS Emerging Markets	Mutual Fund variable rate	N/A	21,385
	Wells Fargo Advantage Small Company Growth Fund	Mutual Fund variable rate	N/A	14,134
	Invesco High Yield Fund	Mutual Fund variable rate	N/A	<u>40,932</u>
		CARRIED FORWARD		9,860,623

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

EIN: 34-1321932
PLAN NUMBER: 001

June 30, 2015

(a)	(b) IDENTITY OF INVESTMENT	(c) DESCRIPTION OF INVESTMENT	(d) COST	(e) CURRENT VALUE
		BROUGHT FORWARD		\$9,860,623
	Invesco Diversified Dividend			
	Fund	Mutual Fund variable rate	N/A	<u>152,518</u>
				<u>\$10,013,141</u>
*	Participant notes receivable	(4.25% - 9.50%)	\$0	<u>\$ 224,824</u>

*Denotes party-in-interest

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

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C O N T E N T S

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March 12, 2016

Administrator
McDonald Steel Corporation, Named Fiduciary
of the McDonald Steel Corporation Amended
401(k) Employee Profit Sharing Plan and Trust
McDonald, Ohio

Independent Auditor's Report

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of McDonald Steel Corporation Amended 401(k) Employee Profit Sharing Plan and Trust (the Plan), which comprise the statements of net assets available for benefits as of June 30, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note J, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended June 30, 2015 and 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

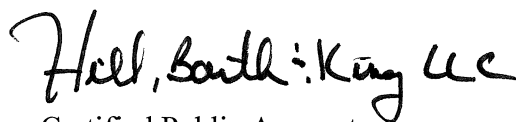
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets held for investment purposes at end of year, as of June 30, 2015, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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


Certified Public Accountants

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

<u>ASSETS</u>	<u>2015</u>	<u>2014</u>
<u>INVESTMENTS AT FAIR VALUE</u>		
Common/collective trust	\$ 749,195	\$ 363,384
Mutual funds	9,263,946	8,960,826
	<u>10,013,141</u>	<u>9,324,210</u>
<u>RECEIVABLES</u>		
Participant notes receivable	<u>224,824</u>	<u>263,209</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	10,237,965	9,587,419
Adjustment from fair value to contract value for fully benefit-responsive income fund	<u>(10,516)</u>	<u>(6,845)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 10,227,449</u>	<u>\$ 9,580,574</u>

See accompanying notes to financial statements

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

Years ended June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<u>ADDITIONS TO NET ASSETS</u>		
Investment income:		
Net appreciation (depreciation) in fair value of investments	\$ (66,909)	\$ 837,808
Interest and dividends	491,656	460,467
	<u>424,747</u>	<u>1,298,275</u>
Contributions:		
Participant	399,844	387,911
Employer	316,552	298,102
Rollover	91,192	53,714
	<u>807,588</u>	<u>739,727</u>
	<u>1,232,335</u>	<u>2,038,002</u>
<u>DEDUCTIONS FROM NET ASSETS</u>		
Benefits paid to participants	578,665	1,772,182
Administrative expenses	6,795	6,205
	<u>585,460</u>	<u>1,778,387</u>
NET INCREASE	646,875	259,615
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
Beginning of year	<u>9,580,574</u>	<u>9,320,959</u>
End of year	<u>\$ 10,227,449</u>	<u>\$ 9,580,574</u>

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

McDONALD STEEL CORPORATION AMENDED 401(k) EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE A - DESCRIPTION OF PLAN

The following brief description of McDonald Steel Corporation Amended 401(k) Employee Profit Sharing Plan and Trust (Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General:

The Plan is a defined contribution plan covering all employees of McDonald Steel Corporation who have one year of service. The Plan was amended, effective July 1, 1991, to incorporate additional 401(k) plan features, which provide enhanced employer and employee contributions to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions:

Participants may make voluntary contributions as a percentage of their annual base compensation, as defined in the Plan agreement. The total annual participant voluntary contribution is limited to \$18,000 and \$17,500 in 2015 and 2014, respectively, which is adjusted annually by a cost of living factor. Participants age 50 or older may make an additional contribution of \$6,000 and \$5,500 in 2015 and 2014, respectively. The company matches 50% of participant contributions to the plan up to a maximum match of 3.5%. Additional profit sharing amounts are contributed to the Plan. As of July 1, 2008, the minimum profit sharing contribution is 3.00% of participant compensation.

Participants' voluntary contributions and employer's matching contributions are designated under a qualified deferred arrangement as allowed by Section 401(k) of the Internal Revenue Code.

Participants may direct the investment of their voluntary contribution and employer contributions into certain funds maintained by Fidelity Management Trust Company.

Participant Accounts:

Each participant's account is credited with his or her voluntary contribution and employer contributions and an allocation of the Plan earnings as defined by the Plan.

Trustee:

Fidelity Management Trust Company holds the Plan's assets and executes transactions thereon.

Vesting:

Upon participation in the Plan, all participants are 100% vested.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k) EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Payment of Benefits:

Upon termination of service, a participant may elect to receive a distribution of his or her vested account balance in the form of (1) a lump-sum payment, (2) installment payments, not to exceed the participant's expected life, or (3) a direct rollover distribution.

Participant Notes Receivable:

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest rates from 4.25% - 9.50%.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Investments:

The investments in each portfolio fund are carried at current fair value as determined by Fidelity Management Trust Company. The participants share in any depreciation, appreciation, income or expense on a pro rata basis for applicable invested funds.

In July 2015, the FASB issued ASU 2015-12, Plan Accounting: Defined Contribution Pension Plans (Topic 962): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient.

Part II simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset.

The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be applied retrospectively. Management has elected to adopt Part II early.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k) EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Adjustment to Contract Value for Collective Trust Fund:

As described in FASB ASC 946, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans, investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Fidelity Managed Income Portfolio investment held by the Plan contains underlying investment contracts that are subject to the requirements of FASB ASC 946. As required by FASB ASC 946, the statements of net assets available for benefits present the fair value of the investment contract as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

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, results could differ from those estimates.

Plan Costs:

Except for investment fees, the employer is absorbing all significant costs of the Plan.

Subsequent Events:

Management evaluated all activity of the Plan through March 12, 2016, the date the financial statements were available to be issued, and concluded that no subsequent events have occurred that would require recognition or disclosure in the financial statements or notes.

NOTE C - INVESTMENTS

FASB ASC 820 requires the Plan to classify its assets and liabilities based on valuation methods using three levels. Level 1 inputs are based on quoted prices in active markets for identical investments. Level 2 inputs are based on significant observable market inputs, such as quoted prices for similar investments and quoted prices in inactive markets. Level 3 inputs are based on significant unobservable inputs that reflect the Plan's determination of assumptions that market participants might reasonably use in valuing the investments. The valuation levels are not necessarily an indication of risk or liquidity associated with the underlying investments.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE C - INVESTMENTS (CONTINUED)

Investments as of June 30, 2015 are comprised of the following:

	<u>Assets at Fair Value</u>			
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Participant directed investment accounts:				
Mutual funds	\$9,263,946	\$ 0	\$ 0	\$9,263,946
Common/collective trust	0	749,195	0	749,195
TOTAL INVESTMENTS	<u>\$9,263,946</u>	<u>\$ 749,195</u>	<u>\$ 0</u>	<u>\$10,013,141</u>

Investments as of June 30, 2014 are comprised of the following:

	<u>Assets at Fair Value</u>			
	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>	<u>Total</u>
Participant directed investment accounts:				
Mutual funds	\$8,960,826	\$ 0	\$ 0	\$8,960,826
Common/collective trust	0	363,384	0	363,384
TOTAL INVESTMENTS	<u>\$8,960,826</u>	<u>\$ 363,384</u>	<u>\$ 0</u>	<u>\$9,324,210</u>

NOTE D - SYNTHETIC WRAP CONTRACT WITH FIDELITY MANAGEMENT TRUST COMPANY

The Plan invests in a benefit-responsive synthetic wrap contract with Fidelity Management Trust Company (FMTC). FMTC invests in and retains ownership of a pool of fixed income securities which are “wrapped” by a synthetic investment contract issued by third parties that insures that participant-initiated withdrawals from the stable value fund will be paid at book value. There is no immediate recognition of gains and losses on the pool of securities. Instead, the gain or loss is recognized over time by adjusting the interest rate credited to the fund under the synthetic wrap.

Because the synthetic wrap 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 synthetic wrap contract. The synthetic wrap contract is presented on the face of the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the plan by FMTC, represents the sum of all of the benefits owed to participants (invested principal plus all accrued interest). Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k) EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE D - SYNTHETIC WRAP CONTRACT WITH FIDELITY MANAGEMENT TRUST COMPANY (CONTINUED)

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at June 30, 2015 and 2014 was \$749,195 and \$363,384, respectively. The contract's investments are valued at fair market value and the "wrap" portion of the contract accrues interest at a crediting rate that is agreed upon with the issuer. Crediting rates are reset monthly. The wrap contract provides a guarantee that the crediting rate will not fall below 0%.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) the Plan's failure to qualify under Section 401(a) or Section 401(k) of the Internal Revenue Code, (2) the establishment of a defined contribution plan that competes with the Plan for employee contributions, (3) any substantive modification to the contract or the administration of the contract that is not consented to by the wrap issuer, (4) any change in law, regulation or administrative ruling applicable to the Plan that could have a material adverse effect on the contract's cash flow, (5) any communication given to unitholders by the plan sponsor, any other plan fiduciary or FMTC that is designed to influence unitholders not to invest in the contract or to transfer assets out of the contract, or (6) any transfer of assets from the contract directly to a competing investment option. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The synthetic wrap contract does not permit FMTC to terminate the agreement prior to the scheduled maturity date.

Average yields:

	2015	2014
Based on actual earnings	1.13%	.94%
Based on interest rate credited to participants	1.18%	1.02%

NOTE E - PLAN TERMINATION

Although it has not expressed an intention to do so, the company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, net assets of the Plan may be distributed to participants in one lump-sum payment or the Plan assets may continue with the Plan's trust and be distributed to participants upon their retirement.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE F - INCOME TAX STATUS

The Plan obtained a determination letter dated March 31, 2008 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE G - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at June 30, 2015 and 2014 to the Form 5500:

	<u>2015</u>	<u>2014</u>
Net assets available for benefits per the financial statements	\$10,227,449	\$9,580,574
Adjustment from fair value to contract value for fully benefit-responsive income fund	<u>10,516</u>	<u>6,845</u>
Net assets available for benefits per Form 5500	<u>\$10,237,965</u>	<u>\$9,587,419</u>

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k) EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE G - RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500 (CONTINUED)

The following is a reconciliation of net appreciation (depreciation) in fair value of investments per the financial statements for the years ended June 30, 2015 and 2014 to Form 5500:

	<u>2015</u>	<u>2014</u>
Net appreciation (depreciation) in fair value of investments per the financial statements	\$ (66,909)	\$ 837,808
Adjustment from fair value to contract value for fully benefit-responsive income fund June 30, 2015 and 2014	10,516	6,845
Adjustment from fair value to contract value for fully benefit-responsive income fund June 30, 2014 and 2013	<u>(6,845)</u>	<u>(8,846)</u>
Net appreciation (depreciation) in fair value of investments per Form 5500	<u>\$ (63,238)</u>	<u>\$ 835,807</u>

NOTE H - RELATED PARTY TRANSACTIONS

The Plan invests in shares of mutual funds and a money market fund managed by Fidelity Management Trust Company. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. In addition, except for investment fees, McDonald Steel Corporation is absorbing all significant administrative costs of the Plan.

NOTE I - 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 amounts reported in the statements of net assets available for benefits.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

June 30, 2015 and 2014

NOTE J - INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following investment information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the trustee as of June 30:

	<u>2015</u>	<u>2014</u>
<u>INVESTMENTS AT FAIR VALUE</u>		
Mutual funds	\$ 9,263,946	\$8,960,826
Common/collective trust	<u>749,195</u>	<u>363,384</u>
TOTAL INVESTMENTS	<u>\$10,013,141</u>	<u>\$9,324,210</u>

The Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	<u>2015</u>	<u>2014</u>
Mutual funds	\$ (72,501)	\$ 834,015
Common/collective trust	<u>5,592</u>	<u>3,793</u>
	<u>\$ (66,909)</u>	<u>\$ 837,808</u>

The Plan's investments, which exceed 5% of net assets available for benefits as of June 30, are as follows:

	<u>2015</u>	<u>2014</u>
Fidelity Retirement Money Market Fund	\$1,044,905	\$1,011,841
Fidelity Contra Fund	1,634,742	1,707,632
Fidelity Freedom 2015 Fund	*	567,885
Fidelity Freedom 2020 Fund	864,611	822,863
Fidelity Freedom 2030 Fund	687,522	596,456
Fidelity Managed Income Portfolio	749,195	*
Franklin Small Mid Cap Growth Fund	655,232	588,386
Pimco Total Return Fund	804,013	737,054

*Investment was less than 5% of the Plan's net assets as of June 30

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

EIN: 34-1321932
PLAN NUMBER: 001

June 30, 2015

(a)	(b)	(c)	(d)	(e)
	<u>IDENTITY OF INVESTMENT</u>	<u>DESCRIPTION OF INVESTMENT</u>	<u>COST</u>	<u>CURRENT VALUE</u>
*	Fidelity Managed Income Portfolio	Common/Collective trust	N/A	\$ 749,195
*	Fidelity Retirement Money Market Fund	Mutual Fund variable rate	N/A	1,044,905
*	Fidelity Contra Fund	Mutual Fund variable rate	N/A	1,634,742
*	Fidelity Equity Dividend Income Fund	Mutual Fund variable rate	N/A	407,415
*	Franklin Small Mid Cap Growth Fund	Mutual Fund variable rate	N/A	655,232
*	Fidelity Freedom 2005 Fund	Mutual Fund variable rate	N/A	37,491
*	Fidelity Freedom 2010 Fund	Mutual Fund variable rate	N/A	153,469
*	Fidelity Freedom 2015 Fund	Mutual Fund variable rate	N/A	225,315
*	Fidelity Freedom 2020 Fund	Mutual Fund variable rate	N/A	864,611
*	Fidelity Freedom 2025 Fund	Mutual Fund variable rate	N/A	85,479
*	Fidelity Freedom 2030 Fund	Mutual Fund variable rate	N/A	687,522
*	Fidelity Freedom 2035 Fund	Mutual Fund variable rate	N/A	82,182
*	Fidelity Freedom 2040 Fund	Mutual Fund variable rate	N/A	15,600
*	Fidelity Freedom 2045 Fund	Mutual Fund variable rate	N/A	32,532
*	Fidelity Freedom 2050 Fund	Mutual Fund variable rate	N/A	7,801
*	Fidelity Freedom 2055 Fund	Mutual Fund variable rate	N/A	4,607
*	Fidelity Freedom Income Fund	Mutual Fund variable rate	N/A	38,282
*	Fidelity Spartan 500 Index Inv Fund	Mutual Fund variable rate	N/A	335,529
*	Fidelity Spartan US Bond Index	Mutual Fund variable rate	N/A	15,225
*	Fidelity Spartan Global XUS Index	Mutual Fund variable rate	N/A	3,271
*	Fidelity Spartan Mid Cap Index	Mutual Fund variable rate	N/A	10,632
*	Fidelity Spartan Small Cap Index	Mutual Fund variable rate	N/A	15,040
*	Fidelity Real Estate Investment Portfolio	Mutual Fund variable rate	N/A	480,275
		CARRIED FORWARD		7,586,352

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

EIN: 34-1321932
PLAN NUMBER: 001

June 30, 2015

(a)	(b) <u>IDENTITY OF INVESTMENT</u>	(c) <u>DESCRIPTION OF INVESTMENT</u>	(d) <u>COST</u>	(e) <u>CURRENT VALUE</u>
		BROUGHT FORWARD		\$7,586,352
*	Fidelity Select Healthcare	Mutual Fund variable rate	N/A	193,572
*	Fidelity Select Technology	Mutual Fund variable rate	N/A	4,774
*	Fidelity Select Financial	Mutual Fund variable rate	N/A	898
*	Fidelity Select Utilities	Mutual Fund variable rate	N/A	25,650
*	Fidelity Leveraged Company Stock	Mutual Fund variable rate	N/A	108,021
*	Fidelity Capital Appreciation	Mutual Fund variable rate	N/A	127,496
*	Fidelity Select Natural Resources	Mutual Fund variable rate	N/A	26,437
*	Fidelity Select Industrials	Mutual Fund variable rate	N/A	999
	Alliance Bernstein Discovery Value Fund A	Mutual Fund variable rate	N/A	23,015
	Royce Opportunity	Mutual Fund variable rate	N/A	56,366
	Pimco Total Return Fund	Mutual Fund variable rate	N/A	804,013
	Morgan Stanley Mid Cap Growth Fund	Mutual Fund variable rate	N/A	129,657
	Harbor International Investment Fund	Mutual Fund variable rate	N/A	477,346
	Pimco Real Return Bond Fund	Mutual Fund variable rate	N/A	219,576
	RS Emerging Markets	Mutual Fund variable rate	N/A	21,385
	Wells Fargo Advantage Small Company Growth Fund	Mutual Fund variable rate	N/A	14,134
	Invesco High Yield Fund	Mutual Fund variable rate	N/A	<u>40,932</u>
		CARRIED FORWARD		9,860,623

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT
PURPOSES AT END OF YEAR (CONTINUED)

McDONALD STEEL CORPORATION AMENDED 401(k)
EMPLOYEE PROFIT SHARING PLAN AND TRUST

EIN: 34-1321932
PLAN NUMBER: 001

June 30, 2015

(a)	(b) <u>IDENTITY OF INVESTMENT</u>	(c) <u>DESCRIPTION OF INVESTMENT</u>	(d) <u>COST</u>	(e) <u>CURRENT VALUE</u>
		BROUGHT FORWARD		\$9,860,623
	Invesco Diversified Dividend			
	Fund	Mutual Fund variable rate	N/A	<u>152,518</u>
				<u>\$10,013,141</u>
*	Participant notes receivable	(4.25% - 9.50%)	\$0	<u>\$ 224,824</u>

*Denotes party-in-interest