Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Parti		t identification information								
For calenda	ar plan year 2016 or	fiscal plan year beginning 12/31/2	2016	and ending 1	2/30/2017					
A This ret	urn/report is for:	a single-employer plan		r plan (not multiemployer) (employer information in ac						
		a one-participant plan	a foreign plan			,				
B This retu	urn/report is	the first return/report	the final return/repo	ort						
		an amended return/report	a short plan year re	eturn/report (less than 12 m	nonths)					
C Check I	oox if filing under:	X Form 5558	automatic extension	on	DFVC program	n				
		special extension (enter desc	ription)							
Part II	Basic Plan Inf	ormation—enter all requested in	formation		_					
1a Name	•				1b Three-digit					
METALLICA	COMMODITIES CO	RPORATION DEFINED BENEFIT I	PENSION PLAN		plan numbe	er 001				
					(PN) •					
					1c Effective da	ate of plan 01/01/2005				
Mailing	address (include ro	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C				dentification Number 13-4191563				
	City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) METALLICA COMMODITIES CORPORATION 2c Sponsor's telephone number 914-368-2206									
					2d Business co	ode (see instructions)				
222 BLOOMI SUITE 401	NGDALE ROAD					523140				
	NS, NY 10605									
3a Plan a	dministrator's name	and address X Same as Plan Spor	nsor.		3b Administrat	or's EIN				
					3c Administrat	or's telephone number				
		ne plan sponsor has changed since	the last return/report file	ed for this plan, enter the	4b EIN					
	, EIN, and the plan no or's name	umber from the last return/report.			4c PN					
· · · · · · · · · · · · · · · · · · ·		s at the beginning of the plan year			5a	14				
		s at the end of the plan year			5b	1:				
		account balances as of the end of		•	5c					
	,	articipants at the beginning of the pl			5d(1)	1:				
d(2) Tot	al number of active p	articipants at the end of the plan ye	ar		5d(2)	1				
		at terminated employment during the			5e					
Caution: A	penalty for the late	or incomplete filing of this return	n/report will be assess	sed unless reasonable ca	use is establishe	d.				
SB or Sche		other penalties set forth in the instruction and signed by an enrolled actuary, a nolete.								
SIGN		d/valid electronic signature.	09/19/2018	DANISH MIR						
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as plar	n administrator				
SIGN										
HERE	Signature of omn	lover/plan enoneor	Date	Enter name of individ	fual cianina ac omi	nlover or plan enoneor				

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

Form 5500-SF 2016 Page **2**

 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. 								
C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4		_	_	_	☐ No	ot deterr	mined	
Part III Financial Information								
7 Plan Assets and Liabilities (a) Beginning of Yea	r			(b) End	d of Ye	ar		
a Total plan assets	3	3726744						
b Total plan liabilities)	0						
C Net plan assets (subtract line 7b from line 7a)	3				37	26744		
8 Income, Expenses, and Transfers for this Plan Year (a) Amount				(b)	Total			
a Contributions received or receivable from: 441876	3							
(1) Employers all oa(1))							
(2) Farticipants)							
(3) Others (including followers)								
b Other Income (loss)	*					67162		
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)					9	07162		
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	3							
)							
f Administrative service providers (salaries, fees, commissions) 8f	0							
	91878							
h Total expenses (add lines 8d, 8e, 8f, and 8g)					21	30036		
i Net income (loss) (subtract line 8h from line 8c)					-11	62874		
j Transfers to (from) the plan (see instructions)								
Part IV Plan Characteristics								
9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Cha	aracter	istic Co	odes ir	n the ins	struction	ns:		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Char	acteris	stic Co	des in	the inst	tructions	s:		
Part V Compliance Questions								
10 During the plan year:	Yes	No	N/A	T	۸m	ount	-	
Was there a failure to transmit to the plan any participant contributions within the time period	103	110	IVA		AIII	ount		
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X						
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X						
C Was the plan covered by a fidelity bond?	X						500000	
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		Х						
Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)		X						
f Has the plan failed to provide any benefit when due under the plan? 10f	L^{-}	X		L^{-}				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)		X						
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)								
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3								

Page 3-	1	

Part	VI	Pension Funding Compliance							
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and c n 5500) and line 11a below)					X	'es No	
	Ente	r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40			11a		•	0	
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co A?					□\	′es X No	
	(If "	es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
a		raiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins ing the waiver		s, and	l enter t _ Day		of the lette Year _	r ruling	
If	you c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.	1		ī			
b	Enter	the minimum required contribution for this plan year			12b				
С	Enter	the amount contributed by the employer to the plan for this plan year			12c				
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the l tive amount)			12d				
		he minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A	
Part	VII	Plan Terminations and Transfers of Assets							
13a	Has a	a resolution to terminate the plan been adopted in any plan year?				Yes	s X N	0	
	If "Y€	es," enter the amount of any plan assets that reverted to the employer this year			13a				
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brougo ol of the PBGC?					Yes X	No	
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identinassets or liabilities were transferred. (See instructions.)	ify the pl	an(s)	to				
	13c(1)	Name of plan(s):	1	3c(2)	EIN(s)		13c(3) PN(s)	
Part	VIII	Trust Information							
14a	Name	of trust			14b ⁻	Trust's E	EIN		
14c	Name	of trustee or custodian			14d Trustee's or custodian's telephone number				
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan? If "No," skip b		Yes			No		
		did the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:	L s		n-based arbor	d [Prior ye test	ear" ADP	
			- □ "	Curre ADP t	ent year est	,,	N/A		
16a 		testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply:	🗌	Ratio perce test	entage		verage enefit test	□ N/A	
	for the	be plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) be plan year by combining this plan with any other plan under the permissive aggregation rules?		Yes			No		
	the le								
	letter	plan is an individually-designed plan that received a favorable determination letter from the IRS, en/	nter the	date	of the m	nost rece	ent determi	nation	
18	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepa e?		om	Ye	s [No		
19	Was	any plan participant a 5% owner who had attained at least age 70 $^{1\!\!/}_2$ during the prior plan year?			Ye	s	No		

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2016

This Form is Open to Public Inspection

Fo	or calendar p	olan year 201	6 or fiscal plan y	ear beginning 12	2/31/201	6		and ending	12/	30/201	7	
•	Round off	amounts to	nearest dollar.									
<u> </u>	Caution: /	penalty of \$	\$1,000 will be ass	sessed for late filing of	this rep	ort unless reasonable o	cause is	established	l			
	Name of pla		TIES 000000	ATION DEFINED DENI		THOUGH BLAN	В	Three-dig	jit			
	METALLICA	A COMMODI	THES CORPORA	ATION DEFINED BEN	EFII PE	ENSION PLAN		plan num	ber (PN	1)	•	001
С	Plan sponse	or's name as	shown on line 2	a of Form 5500 or 550	0-SF		D	Employer	dentific	ation N	Number (E	IN)
	METALLIC	A COMMODI	ITIES CORPORA	ATION					13-41	91563		
						Τ						
Е	Type of plan	: X Single	Multiple-A	Multiple-B		F Prior year plan size	: X 10	00 or fewer	101	-500	More th	an 500
F	Part I	Basic Info	rmation									
1		valuation da	ate: I	Month Da	ay <u>31</u>	Year <u>2016</u>				т		
2												
	a Market	value							2a			4981010
		al value							2b			4981010
3	Funding	target/particip	pant count break	down		,	 Num particit 			sted F Targe	unding t	(3) Total Funding Target
	a For ret	ired participa	ints and beneficia	aries receiving paymer	nt			0			0	0
	b For ter	minated vest	ted participants					0			0	0
	C For act	ive participar	nts					13			4316639	4387883
	d Total							13			4316639	4387883
4	If the pla	n is in at-risk	status, check the	e box and complete lin	es (a) a	nd (b)						
	a Fundin	g target disre	egarding prescrib	ed at-risk assumptions	s				4a			
						sition rule for plans thaing factor						
5	Effective	interest rate							5			6.21 %
6	Target no	ormal cost							6			333065
Sta	To the best of accordance wi	h applicable law	ne information supplied and regulations. In my			nedules, statements and attach onable (taking into account the						
	SIGN HERE									(09/19/201	8
			Sign	ature of actuary							Date	
	THEODORE	ANDERSE	N, MAAA, MSPA								17-02034	
			Type or p	rint name of actuary					Most	recent	enrollmer	nt number
	PENSION A	SSOICATES									03-356-03	
2	2001 WEST STAMFORD	MAIN STRE , CT 06902-4	ET, SUITE 230	Firm name				Te	ephone	e numb	er (includ	ng area code)
			Add	dress of the firm								
	e actuary ha	s not fully re	flected any regul	ation or ruling promulg	gated un	der the statute in comp	oleting t	his schedule	, check	the bo	ox and see	•

Page	2 -	1
age	Z -	1

P	art II	Begin	ning of Year	Carryov	er and Prefunding Ba	alances								
_								(a) C	arryover balance		(b) P	refundir	ng balai	nce
7		•	•		able adjustments (line 13 fro	•			()			195	138
8			•	•	nding requirement (line 35 fr	•)				0
9	, ,												138	
10					rn of14.14%								593	
11					to prefunding balance:									
a Present value of excess contributions (line 38a from prior year)										166322				
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of6.40 %													100	645
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return														0
					ar to add to prefunding balance								1769	
	d Portio	n of (c) to	be added to prefe	unding bala	ance									0
12			-		or deemed elections		-)				0
					line 10 + line 11d – line 12) .		_)			222	
	art III				iiile 10 + iiile 11u – iiile 12).		•••							
			ding Percenta									14	10	8.44%
									3.51%					
16 Delay was a funding parameters for authors of determining whether corresponding helps are made to reduce current								16		6.14%				
17					less than 70 percent of the f							17	10	%
	art IV				ity Shortfalls	ariairig ta	goi,	ontor out	n poroontago					70
				•	ar by employer(s) and emplo	yees:								
	(a) Dat		(b) Amount p		(c) Amount paid by) Dat		(b) Amount p		(c) Amou		by
	MM-DD-Y 2/31/2017		employer	91878	employees 0	(MM-I	JD-Y	Y Y Y)	employer	S)		emplo	byees	
	9/14/2018			350000	0									
	10/14/2010	,		000000	0									
	Totals ► 18(b) 441878 18(c)									0				
19														
	a Contributions allocated toward unpaid minimum required contributions from prior years													
										0				
C Contributions allocated toward minimum required contribution for current year adjusted to valuation date									2355					
20										V NIs				
			_										Yes	∐ No
			•		installments for the current y			urriely ma	anner?				Yes	No
	C IT line	∠∪a is "Ye	es, see instructio	ris and con	nplete the following table as Liquidity shortfall as of end			his plan	vear					
		(1) 1st	<u> </u>		(2) 2nd	. J. yaart	01 1		3rd			(4) 4th		

													_
Р	art V	Assumpti	ons Used to	Determine	Funding Target a	nd Targ	et Normal Cost						
21	Discount	rate:											
	a Segm	ent rates:	1st seg	ment: I.43%	2nd segment: 5.91 %		3rd segment: 6.65 %			N/A, full yie	eld cui	rve used	
	b Applic	able month (er	nter code)					21b			0		
22	Weighted	d average retire	ement age					22			62		
23	Mortality	table(s) (see	instructions)	X Pres	cribed - combined	Presc	ribed - separate	Substit	ute				
Pa	art VI	Miscellane	ous Items					_					_
				secribed actus	arial assumptions for the	current n	an year? If "Ves " see i	netruction	ne re	aardina requir	-pd		_
	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment												
25	25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment												
26	Is the pla	n required to p	orovide a Schedu	le of Active P	articipants? If "Yes," se	e instructio	ns regarding required a	attachmer	nt		Ye	es 🔀 No	
27					r applicable code and se			27					_
Pi	art VII				um Required Cont			l	ı				
28					ears			28				0	_
29	Discount	ed employer c	ontributions alloc	ated toward u	unpaid minimum required	d contributi	ons from prior years	29				0	_
30	`	,			ributions (line 28 minus l			30				0	_
	art VIII	Ĭ	•		·								_
	Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions):												
			<u> </u>					31a			3	333065	_
					ne 31a			31b			3	333065	_
32	Amortiza	tion installmen	nts:				Outstanding Bala	nce		Insta	llment		
	a Net sh	ortfall amortiza	ation installment.					0				0	
	b Waive	r amortization	installment					0				0	
33				-	er the date of the ruling le	-		33				0	
34	Total fun	ding requireme	ent before reflect	ing carryover/	prefunding balances (lin	es 31a - 3	1b + 32a + 32b - 33)	34				0	
					Carryover balan	ce	Prefunding balar	nce		Total b	alanc	e	
35			se to offset fundir			0		0				0	
36								36				0	_
37					ntribution for current year								_
	19c)							37				102355	
					r (see instructions)			38a				100055	
	_				of unding and funding at			38b				102355	_
39				· · · · · · · · · · · · · · · · · · ·	efunding and funding start er (excess, if any, of line			39				0	_
40				·	(excess, ii arry, or line		,	40				0	_
	rt IX	-			Pension Relief Act			l	1				_
			to use PRA 201			0. 20.0	(Coo mon donone	·/					
					······································				2 r	olus 7 years	1	5 years	
					a was made				008	2009 2		2011	_
42								42		<u> </u>	L		
			-		over to future plan years			43					

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2016

This Form is Open to Public Inspection

P	art I Annual Repor	t Identification Information							
For	calendar plan year 2016 or f	iscal plan year beginning		12/31/	2016	and ending	12/	30/2017	
Α	This return/report is for:		al		cipating e	lan (not multiemploy employer information			
В	This return/report is:	the first return/report	=	e final retu					
_	This return report is.	an amended return/report	\vdash			rn/report (less than	12 months)		
		an amended return/report	□as	short plan	year retu	mreport (less than	12 (11011015)		
С	Check box if filing under:	x Form 5558 special extension (enter descri	ш	tomatic ex	tension			DFVC progra	am
D	art II Basic Plan Inf	ormation enter all requested i	<u> </u>	tion					
	Name of plan	Officiation enter all requested i	morma	tion			1b T	nree-digit	Γ
	1.00 	ties Corporation Defined	Bene	fit Per	nsion 1	Plan	pl	an number	
	necarroa commodr.	corporación perimea	200					°N) ►	001
								ffective date of 1/01/2005	r pian
2a	Mailing Address (include ro	loyer, if for a single-employer plan) oom, apt., suite no. and street, or P.C nce, country, and ZIP or foreign posta	D. Box)	(if foreign	see inst	ructions)	2b E		ification Number 91563
	Metallica Commodit		ai code	(ii loreign	, 500 11150	ructions)		ponsor's telep	hone number 2206
							2d B	usiness code	(see instructions)
	222 Bloomingdale E Suite 401	Road					5	23140	
	US White Plains NY 1060	05							
3a		and address X Same as Plan Spo	onsor				3b A	dministrator's	EIN
							3c A	dministrator's	telephone number
							"	arm notification o	toropriorio riambor
4		he plan sponsor has changed since tumber from the last return/report.	the last	return/rep	ort filed f	or this plan, enter the	e 4b E	N	
а	Sponsor's name						4c P	N	
5a	Total number of participant	s at the beginning of the plan year				•••••	5a		14
b	Total number of participant	s at the end of the plan year			•••••	•••••	5b		13
С		account balances as of the end of t	-	31751 E3 E			5c		
d(1) Total number of active pa	articipants at the beginning of the pla	n year				5d(1)		13
d(2) Total number of active pa	articipants at the end of the plan year	r			•••••	5d(2)		13
e	Number of participants that	t terminated employment during the p	plan yea	ar with acc	crued ber	efits that were	-		0
		e or incomplete filing of this return						tablished	
Ur	nder penalties of perjury and	other penalties set forth in the instruction and signed by an enrolled actuary, a	ctions, I	declare th	hat I have	e examined this retur	rn/report, inclu	uding, if applic	
253	1/2	1/1/4				Danish Mir			
		nux py	-+	Data all	9 18	223 22 22 22	delical alemina		
п	ERE Signature of olan ad	// ///	-+	Date 9/1	4/10	Enter name of indi	vidual signing	as plan admi	nistrator
-575232	IGN WON			- 1	0110	Danish Mir			
Ques.	ERE Signature of employ			Date 9/1	19/18	Enter name of indi			
	eparer's name (including firm kip this question	n name, if applicable) and address (ir	nclude r	room or su	lite numb	er)		er's telephone this quest	

	Form 5500-SF 2016		Page 2								
6a	Were all of the plan's assets during the plan year invested in eligible	assets? (S	See instructions.)	•••••	•••••	•••••	•••••	•••••	X Yes	No	
b	Are you claiming a waiver of the annual examination and report of ar under 29 CFR 2520.104-46? (See instructions on waiver eligibility ar	•			`	,			XYes	□No.	
	If you answered "No" to either line 6a or line 6b, the plan cannot							•••••	[A] 165		
c	If the plan is a defined benefit plan, is it covered under the PBGC ins							X No	□ Not de	termined	
	art III Financial Information				.,.						
7	Plan Assets and Liabilities		(a) Beginning of	f Year				(b) End	of Year		
<u>′</u>	Total plan assets	7a	4,88		744						
b	Total plan liabilities	7b	1,00	39,0	0				3,726,		
C	Net plan assets (subtract line 7b from line 7a)	76 7c	4,88	20 6		3,726,744					
8	Income, Expenses, and Transfers for this Plan Year	70	(a) Amount		10			(b) T		/44	
a	Contributions received or receivable from:		(a) / inioani					(2) .	otu.		
	(1) Employers	8a(1)	44	11,8	78						
	(2) Participants	8a(2)			0						
	(3) Others (including rollovers)	8a(3)			0						
b	Other income (loss)	8b	52	25,2	84						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							967,	162	
d 	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	2,03	38,1	58						
е	Certain deemed and/or corrective distributions (see instructions)	8e			0						
f	Administrative service providers (salaries, fees, commissions)	8f			0						
g	Other expenses	8g	9	1,8	78						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							2,130,	036	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						(1,162,8	74)	
j	Transfers to (from) the plan (see instructions)	8j			0						
Pa	art IV Plan Characteristics										
9a	If the plan provides pension benefits, enter the applicable pension fe	ature code	es from the List of Plan Ch	naract	eristic	Code	s in the	instruction	ons:		
	1A 1D 3D										
b	If the plan provides welfare benefits, enter the applicable welfare fea	ture codes	from the List of Plan Cha	aracte	ristic (Codes	in the i	instructior	ns:		
Pa	art V Compliance Questions										
10	During the plan year:				Yes	No	N/A		Amount		
a		ions within	the time period								
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vol		· ·								
	Program)			10a		x					
b	, , , , , , , , , , , , , , , , , , ,										
	reported on line 10a.)			10b		х					
				10c	Х				50	00,000	
	Did the plan have a loss, whether or not reimbursed by the plan's f by fraud or dishonesty?		10d		х						
е	carrier, insurance service, or other organization that provides some	e or all of t	he benefits under			v					
f	the plan? (See instructions.) Has the plan failed to provide any benefit when due under the plan			10e 10f		x					
				10g		x					
<u>s</u>		-		9							
	2520.101-3.)			10h							
İ	If 10h was answered "Yes," check the box if you either provided th exceptions to providing the notice applied under 29 CFR 2520.101		10i								

Form	5500-SF	2016

Page 3 -		

Par	t VI	Pension Funding Compliance								
11		defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and 500 and line 11a below)				x	Yes	No		
_11a	Enter th	e unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	•••••	11a				0		
12	ERISA'	a defined contribution plan subject to the minimum funding requirements of section 412 of the				. 🗀 '	Yes <u>x</u>	No		
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) a 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 letter ruling									
		g the waiver	-		Day	Yea		·9 —		
lf y	If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.									
b	Enter th	e minimum required contribution for this plan year.	••••••	12b						
С	Enter th	e amount contributed by the employer to the plan for the plan year	•••••	12c						
d		t the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the amount)		12d						
е	Will the	minimum funding amount reported on line 12d be met by the funding deadline?	••••••		Yes	No		4		
Par	t VII	Plan Terminations and Transfers of Assets								
13a	l Has a r	esolution to terminate the plan been adopted in any plan year?	•••••		☐ Yes	х	No			
	If "Yes,	' enter the amount of any plan assets that reverted to the employer this year		13a						
b		Il the plan assets distributed to participants or beneficiaries, transferred to another plan, or bround the PBGC?	-			Yes [X No			
С		g this plan year, any assets or liabilities were transferred from this plan to another plan(s), ider ssets or liabilities were transferred. (See instructions.)			•					
1		me of plan(s):	13c(2)	EIN(s)		130	(3) PN(s	s)		
	t VIII	Trust Information - Skip These Questions		1						
14a	Name o	of trust		141	Trust's E	EIN				
140	Name o	14c Name of trustee or custodian 14d Trustee or custodian's telephone number								
Par	t IX									
152		IRS Compliance Questions - Skip These Questions								
		IRS Compliance Questions - Skip These Questions lan a 401(k) plan? If "No," skip b.		Yes			No			
	Is the p	•		Design- safe ha	bor		No "Prior ye test	ar" ADP		
	Is the p	lan a 401(k) plan? If "No," skip b		Design-	bor t year"		Prior ye	ar" ADP		
15k	How did 401(k)(lan a 401(k) plan? If "No," skip b		Design- safe har	bor t year" st		"Prior ye test N/A	ar" ADP		
15k	How did 401(k)(What to year? O	lan a 401(k) plan? If "No," skip b. If the plan satisfy the nondiscrimination requirements for employee deferrals under section (a) for the plan year? Check all that apply: Institute of the plan was used to satisfy the coverage requirements under section 410(b) for the plan (b) for the plan (c) pl		Design- safe har "Curren ADP tes Ratio percent	bor t year" st	Averag	"Prior ye test N/A			
15k	How did 401(k)(What te year? C Did the for the	lan a 401(k) plan? If "No," skip b. If the plan satisfy the nondiscrimination requirements for employee deferrals under section for the plan year? Check all that apply: In the plan satisfy the nondiscrimination requirements under section 410(b) for the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4 plan year by combining this plan with any other plan under the permissive aggregation rules? In the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4 plan year by combining this plan with any other plan under the permissive aggregation rules?		Design- safe har "Curren ADP tes Ratio percent test Yes	rbor t year" st	Averag	"Prior ye test N/A ge t test	□ N/A		
15k	How did 401(k)(What te year? C Did the for the lift the plt the letter	lan a 401(k) plan? If "No," skip b. If the plan satisfy the nondiscrimination requirements for employee deferrals under section (a) for the plan year? Check all that apply: Institute of the plan with a poly: Institute of the plan year of the plan with any other plan under the permissive aggregation rules? In the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4 plan year by combining this plan with any other plan under the permissive aggregation rules? In the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4 plan year by combining this plan with any other plan under the permissive aggregation rules?)	Design- safe han "Curren ADP tes Ratio percent test Yes	rbor t year" st age	Averaç benefii	"Prior ye test N/A ge t test No	N/A		
15k	How did 401(k)(What to year? O Did the for the lift the pletter Defined Were a	d the plan satisfy the nondiscrimination requirements for employee deferrals under section 3) for the plan year? Check all that apply: Sting method was used to satisfy the coverage requirements under section 410(b) for the plan check all that apply: Plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) plan year by combining this plan with any other plan under the permissive aggregation rules? Is a master and prototype plan (M&P) or volume submitter plan that received a favorable IR and serial number	S opinion le	Design- safe har "Curren ADP tes Ratio percent test Yes etter or a ate of th	rbor t year" st age	Average benefit ter, enter cent deter	"Prior ye test N/A ge t test No	N/A		
15k 16a 16k 17a 17k	How did 401(k)(What te year? C Did the for the letter Defined Were a service	Id the plan satisfy the nondiscrimination requirements for employee deferrals under section 3) for the plan year? Check all that apply: String method was used to satisfy the coverage requirements under section 410(b) for the plan check all that apply: Plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) plan year by combining this plan with any other plan under the permissive aggregation rules? In an is a master and prototype plan (M&P) or volume submitter plan that received a favorable IR and serial number	S opinion le	Design- safe har "Curren ADP tes Ratio percent test Yes etter or a ate of th	rbor t year" st age dvisory le e most rec	Average benefit tter, enter cent deter	"Prior ye test N/A ge t test No er the da	N/A		

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Metallica Commodities Corporation Defined Benefit Pension Plan 13-4191563 / 001

For the plan year 12/31/2016 through 12/30/2017

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 19 - Discounted Employer Contributions

Metallica Commodities Corporation Defined Benefit Pension Plan 13-4191563 / 001

For the plan year 12/31/2016 through 12/30/2017 Valuation Date: 12/31/2016

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	12/31/2017	\$91,878					
Applied to Additional Contribution	12/31/2016	91,878	86,506	0	0	6.21	0
Deposited Contribution	09/14/2018	\$350,000					
Applied to Additional Contribution	12/31/2016	350,000	315,849	0	0	6.21	0
Totals for Deposited Contribution		\$441,878	\$402,355	\$0	\$0		

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Metallica Commodities Corporation Defined Benefit Pension Plan 13-4191563 / 001

For the plan year 12/31/2016 through 12/30/2017

Valuation Date: 12/31/2016

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

New participants are included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of service

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

 Segment #
 Year
 Rate %

 Segment 1
 0 - 5
 1.55

Segment rates for the Valuation Date as

 Segment 1
 0 - 5
 1.55

 Segment 2
 6 - 20
 3.76

 Segment 3
 > 20
 4.73

Segment rates as of September 30, 2015 As permitted under IRC 430(h)(2)(C)(iv)(II) - HATFA

 Segment #
 Year
 Rate %

 Segment 1
 0 - 5
 4.43

 Segment 2
 6 - 20
 5.91

 Segment 3
 > 20
 6.65

Pre-Retirement - Mortality Table - None

Early Retirement Table - None
Turnover Table - None
Disability Table - None
Salary Scale - None
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 16C - 2016 Combined

Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

Schedule SB, Part V Summary of Plan Provisions

Metallica Commodities Corporation Defined Benefit Pension Plan 13-4191563 / 001

For the plan year 12/31/2016 through 12/30/2017

Employer: Metallica Commodities Corporation

Type of Entity - S Corporation

EIN: 13-4191563 TIN: 20-2840795 Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 01/01/2005 Year end - 12/30/2017 Valuation - 12/31/2016

Top Heavy Years - 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016

Eligibility: All employees excluding non-resident aliens and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 500 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - Attainment of age 62 and completion of 10 years of participation

Early - Not provided

Average Compensation: Highest 3 consecutive years of service

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the graded benefit formula below rounded to the nearest dollar:

Employee Classification Benefit Formula

001 6% of average monthly compensation per year of participation beginning year 1

limited to 17 year(s)

002 6% of average monthly compensation per year of participation beginning year 1

limited to 17 year(s)

0.5% of average monthly compensation per year of participation after

12/31/2011 beginning year 1 limited to 50 year(s)

004 0.5% of average monthly compensation per year of participation after

12/31/2011 beginning year 1 limited to 50 year(s)

001 minus Floor Offset 002 minus Floor Offset 003 minus Floor Offset 004 minus Floor Offset

Accrued Benefit - Unit credit based on participation

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Early Retirement - None

Death Benefit - Face Amount plus Present Value of Accrued Benefit

Disability Benefit - None

Top Heavy Minimum:0% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$215,000

Maximum 401(a)(17) compensation - \$265,000

Schedule SB, Part V Summary of Plan Provisions

Metallica Commodities Corporation Defined Benefit Pension Plan 13-4191563 / 001

For the plan year 12/31/2016 through 12/30/2017

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: Years Percent

0-1 0% 2 20% 3 40% 4 60% 5 80% 6 100%

Service is calculated using all years of service

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.79
Segment 2	6 - 20	3.80
Segment 3	> 20	4.71

Mortality Table - 16E - 2016 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - 16E - 2016 Applicable Mortality Table for 417(e) (unisex)

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration **Pension Benefit Guaranty Corporation**

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

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

2016

OMB No. 1210-0110

This Form is Open to Public Inspection

	File as an attachm	ent to Form 5500 or 5	500-SF.				
For	r calendar plan year 2016 or fiscal plan year beginning 12/31	./2016	and ending	12/3	0/2017		
▶ı	Round off amounts to nearest dollar.						
<u> </u>	Caution: A penalty of \$1,000 will be assessed for late filing of this report	unless reasonable cau	use is established			T	
A١	Name of plan		B Three-digit				
Met	allica Commodities Corporation Defined Benefit	plan numb	er (PN)	•	001		
CF	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer Ide	entification	Number (EIN)	
Met	allica Commodities Corporation		13	-41915	63		
Ет	Гуре of plan: X Single Multiple-A Multiple-B	Prior year plan size:	100 or fewer	7101-500	More	e than 500	
	art I Basic Information	, ,	<u> </u>	<u></u>			
1	Enter the valuation date: Month 12 Day 31	Year 2016	_				
2	Assets:		_				
	a Market value	• • • • • • • • • • • • • • • • • • • •		2a		4,981,010	
	b Actuarial value	• • • • • • • • • • • • • • • • • • • •		2b		4,981,010	
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Vested Targ			(3) Total Funding Target	
	a For retired participants and beneficiaries receiving payment	0			0	0	
	b For terminated vested participants	0			0	0	
	·	13		4,316,639 4,387,8			
	c For active participants d Total	13		4,316,6	316,639 4,387,88		
4	If the plan is in at-risk status, check the box and complete lines (a) and	(b)					
	a Funding target disregarding prescribed at-risk assumptions	` '		4a			
	b Funding target reflecting at-risk assumptions, but disregarding transit at-risk status for fewer than five consecutive years and disregarding		nave been in	4b			
5	Effective interest rate			5		6.21 %	
6	Target normal cost	• • • • • • • • • • • • • • • • • • • •		6		333,065	
To	tement by Enrolled Actuary the best of my knowledge, the information supplied in this schedule and accompanying schedule cordance with applicable law and regulations. In my opinion, each other assumption is reasonable mbination, offer my best estimate of anticipated experience under the plan.						
_	SIGN The A			09	9/19/20:	18	
	Signature of actuary				Date		
	Theodore Andersen, MAAA, MSPA			17	7-02034		
Type or print name of actuary Most recent enrollment number							
	Pension Assoicates			(203) 356-0	306	
	Firm name		Tel	ephone nu	ımber (incl	uding area code)	
	2001 West Main Street, Suite 230						
	US Stamford CT 06902-4556						
	Address of the firm						
	e actuary has not fully reflected any regulation or ruling promulgated unde uctions	er the statute in comple	eting this schedule	, check th	e box and	see	

Schedule SB (Form 5500) 2016	Page 2

Pa	rt II	Beginning of Year	Carryov	er and Prefunding Bal	ances						
						(a) (Carryover balance		(b)	Prefund	ing balance
		0 0 1 7		icable adjustments (line 13 fro	'						195,138
8		rtion elected for use to offset prior year's funding requirement (line 35 from or year)					0				
9				• • • • • • • • • • • • • • • • • • • •				0			195,138
10	Interest	on line 9 using prior year	s actual re	turn of <u>14.14</u> %				0			27,593
11	Prior yea	ar's excess contributions	to be adde	d to prefunding balance:							
	a Prese	ent value of excess contri	butions (lin	ne 38a from prior year)							166,322
	b(1) In	terest on the excess, if ar	ny, of line 3	88a over line 38b from prior yea	ar						
	So	chedule SB, using prior ye	ear's effect	ive interest rate of6.40	<u>)</u> %						10,645
	b(2) In	terest on line 38b from pr	ior year Sc	hedule SB, using prior year's	actual						
	re	turn	•••••	• • • • • • • • • • • • • • • • • • • •	••••••						0
	C Total	available at beginning of	current pla	an year to add to prefunding ba	alance .						176,967
	d Portion	on of (c) to be added to p	refunding b	palance	•••••						0
12	Other re	ductions in balances due	to election	ns or deemed elections				0			0
13	Balance	at beginning of current ye	ear (line 9	+ line 10 + line 11d - line 12) .	•••••			0			222,731
Pa	art III	Funding Percent	ages								
14	Funding	target attainment percen	tage	• • • • • • • • • • • • • • • • • • • •	•••••	•••••	•••••	•••••	•••••	14	108.44 %
				ge						15	113.51 %
16				s of determining whether carry						16	106.14 %
17	If the cu	rrent value of the assets of	of the plan	is less than 70 percent of the	funding ta	rget, enter :	such percentage	••••		17	%
Pa	art IV	Contributions an	d Liquid	dity Shortfalls							
18	Contribu	tions made to the plan fo	r the plan y	year by employer(s) and employer	oyees:						
(M	(a) Date M-DD-YY			(c) Amount paid by employees) Date D-YYYY)	(b) Amount employe		(c) Amount paid by employees		
12,	/31/201	.7	91,878		09/14	1/2018		350,0	00		
					Totals	▶ 18(b)		444 0	- 18/c	1	
10	Diagona		:	atmosticus for annull plan with a			the besides of the		78 18(c)	<u>′</u>	0
19				structions for small plan with a nimum required contributions f				e year: 19a			0
				adjusted to valuation date				19b			0
				required contribution for currer			Justion date	19c			402,355
20		y contributions and liquid		<u> </u>	n year au	jusieu iu Va	iiuaiioii uait 🕠	190			102,333
		ne plan have a "funding st	-							Г	Yes X No
				ly installments for the current y					•••••		Yes No
	C If line	20a is "Yes," see instruc	tions and c	complete the following table as				[
		(1) 1 ot		Liquidity shortfall as of end	of quarte					(4)	ila
		(1) 1st		(2) 2nd		(3)	3rd			(4) 41	<u>(N</u>

Pa	art V Assumption	ons Used To Determin	e Funding Target and Targ	et Normal Cost		
21	Discount rate:					
	a Segment rates:	1st segment: 4.43 %	2nd segment: 5.91 %	3rd segment: 6.65 %	, 0	N/A, full yield curve used
	b Applicable month	(enter code)			21b	0
22	Weighted average re	etirement age			22	62
23	Mortality table(s) (see	e instructions) X P	rescribed - combined Pres	scribed - separate	Substitu	te
Pa	rt VI Miscellane	eous items				
24	<u> </u>	·	ctuarial assumptions for the current	• •		
25			lan year? If "Yes," see instructions			
			e Participants? If "Yes," see instructions			
27			nter applicable code and see instruc		allaciiiieii	l les 🔼 NO
21					27	
Pa			um Required Contribution			
28	Unpaid minimum req	quired contributions for all prior	years		28	0
29	Discounted employer	r contributions allocated towar	d unpaid minimum required contrib	utions from prior years	29	0
30			intributions (line 28 minus line 29)		30	0
Pa	rt VIII Minimum	Required Contribution	n For Current Year			
31	Target normal cost a	and excess assets (see instruc	tions):			
	a Target normal cost	t (line 6)			31a	333,065
	-		line 31a		31b	333,065
32	Amortization installm	nents:		Outstanding Bala	ance	Installment
	a Net shortfall amorti	ization installment			0	0
	b Waiver amortizatio	on installment			0	0
33			nter the date of the ruling letter gran) and the waived amount .		33	0
34	Total funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	0
	<u> </u>	<u> </u>	Carryover balance	Prefunding Bala	ance	Total balance
35	Balances elected for	use to offset funding				
		• • • • • • • • • • • • • • • • •	0		0	0
36	Additional cash requi	irement (line 34 minus line 35)			36	0
37	·	•	contribution for current year adjuste		37	402,355
38		ess contributions for current y		'		
	a Total (excess, if an	ny, of line 37 over line 36)			38a	402,355
	b Portion included in	line 38a attributable to use of	prefunding and funding standard c	arryover balances	38b	0
39	Unpaid minimum req	quired contribution for current y	vear (excess, if any, of line 36 over	line 37)	39	0
40	Unpaid minimum req	quired contributions for all year	s		40	0
Pa	rt IX Pension	Funding Relief Under	Pension Relief Act of 2010	(See Instructions	s)	
41	If an election was made	de to use PRA 2010 funding re	elief for this plan:			
	a Schedule elected.				[2 plus 7 years 15 years
	b Eligible plan year(s	s) for which the election in line	41a was made		. 200	08 2009 2010 2011
42	Amount of acceleratio	on adjustment			42	
43	Excess installment ac	cceleration amount to be carrie	d over to future plan years		43	