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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2017

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/11/1969

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
THYSSENKRUPP MATERIALS NA, INC.

22355 WEST ELEVEN MILE ROAD
SOUTHFIELD, MI 48033

2b Employer Identification Number (EIN)
38-0445860

2c Plan Sponsor's telephone number
248-233-5676

2d Business code (see instructions)
423500

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2018	KATHRYN LITTLETON
	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

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:
a Sponsor's name
c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year	**5**	763
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)**	124
a(2) Total number of active participants at the end of the plan year	**6a(2)**	124
b Retired or separated participants receiving benefits	**6b**	159
c Other retired or separated participants entitled to future benefits	**6c**	336
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	619
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	108
f Total. Add lines **6d** and **6e**.	**6f**	727
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h Number of participants who 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:

1A 3H

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1) [X] **R** (Retirement Plan Information)

(2) [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary

(3) [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1) [X] **H** (Financial Information)

(2) [ ] **I** (Financial Information – Small Plan)

(3) [ ] 0 **A** (Insurance Information)

(4) [X] **C** (Service Provider Information)

(5) [X] **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 2017 Form M-1 annual report. If the plan was not required to file the 2017 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 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

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
THYSSENKRUPP MATERIALS NA, INC.

D Employer Identification Number (EIN)
38-0445860

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017

2 Assets:

a Market value	**2a**	50435679
b Actuarial value	**2b**	51708835

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	223	13130030	13130030
b For terminated vested participants	396	12295627	12295627
c For active participants	144	30405687	31652132
d Total	763	55831344	57077789

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.65 %
6 Target normal cost	**6**	2510006

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary	Date: 09/19/2018
LAUREN D PELLERITO	17-06364
Type or print name of actuary	Most recent enrollment number
TOWERS WATSON DELAWARE INC.	248-936-7700
Firm name	Telephone number (including area code)
26555 EVERGREEN RD SOUTHFIELD, MI 48076	
Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 9.00 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		500
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.86%		29
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		529
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	90.59%
15	Adjusted funding target attainment percentage	15	90.59%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	96.91%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2017	790938	0			
07/13/2017	790938	0			
10/12/2017	730873	0			
01/12/2018	771353	0			
09/13/2018	497542	0			
			Totals ► 18(b)	3581644	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3429025

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:	1st segment: 4.16%	2nd segment: 5.72%	3rd segment: 6.48%	☐ N/A, full yield curve used
b Applicable month (enter code)			**21b**	4
22 Weighted average retirement age			**22**	63

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	2510006
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	5368954	918227
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	3428233

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	3428233
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	3429025
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	792
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected	☐ 2 plus 7 years	☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008	☐ 2009	☐ 2010	☐ 2011

42 Amount of acceleration adjustment	**42**	0
43 Excess installment acceleration amount to be carried over to future plan years	**43**	0

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2017** **This Form is Open to Public Inspection.**

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THYSSENKRUPP MATERIALS NA, INC.

D Employer Identification Number (EIN)
38-0445860

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

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

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

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

TOWERS WATSON DELAWARE INC.

53-0181291

(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?
11 50	NONE	204334	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

NEPC, LLC

04-2927339

(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?
16 50	NONE	20909	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THYSSENKRUPP NORTH AMERICA, INC

22-2393554

(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?
14 50	EMPLOYER	19542	Yes [ ] No [X]	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)

PLANTE AND MORAN PLLC

38-1357951

(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?
10 50	NONE	16433	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

BNY MELLON ASSET SERVICING

13-5160382

(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?
27 50 59 62 99	NONE	11017	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
THYSSENKRUPP MATERIALS NA, INC.

D Employer Identification Number (EIN)
38-0445860

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY MASTER TRUST UNIT

b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.

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)
38-2535907-001	M	23749664

a Name of MTIA, CCT, PSA, or 103-12 IE: EXTENDED DURATION MASTER TRUST UNIT

b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.

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)
38-2535907-003	M	9377262

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPORTUNISTIC MASTER TRUST UNIT

b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.

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)
38-2535907-004	M	18240068

a Name of MTIA, CCT, PSA, or 103-12 IE: CASH/S.T. BOND MASTER TRUST UNIT

b Name of sponsor of entity listed in (a): THYSSENKRUPP NORTH AMERICA, INC.

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)
38-2535907-005	M	763281

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)

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 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 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 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

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THYSSENKRUPP MATERIALS NA, INC.

D Employer Identification Number (EIN)
38-0445860

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	47086015	52130275
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	47086015	52130275
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	12	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	12	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	47086003	52130275

Part II Income and Expense Statement

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

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	5799202	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5799202
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-317	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		-317
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		5423
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		7821516
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		13625824
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7854123	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		7854123
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	245621	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	34690	
(4) Other	2i(4)	447118	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		727429
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		8581552
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5044272
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: PLANTE AND MORAN PLLC **(2)** EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

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

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

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4080775. (See instructions.)

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 sections 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

2017

This Form is Open to Public Inspection.

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

A Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
THYSSENKRUPP MATERIALS NA, INC.

D Employer Identification Number (EIN)
38-0445860

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

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

EIN(s): 38-8535907

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** 22

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

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): _____

---

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):

ThyssenKrupp North America, Inc.
Defined Benefit Plans

ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan
ThyssenKrupp Materials NA, Inc. Pension Plan
ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128
Rotek Salaried and Florence Hourly Pension Plan
Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees
The Budd Company Pension Plan for Executive and Administrative Employees

Modified Cash Basis Financial Report

December 31, 2017

ThyssenKrupp North America, Inc. Defined Benefit Plans

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Independent Auditor's Report

To the Plan Administrator
ThyssenKrupp North America, Inc. Defined Benefit Plans

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan; ThyssenKrupp Materials NA, Inc. Pension Plan; ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128; Rotek Salaried and Florence Hourly Pension Plan; Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees; and The Budd Company Pension Plan for Executive and Administrative Employees (collectively, the "Plans"), which comprise the statements of net assets available for benefits - modified cash basis as of December 31, 2017 and 2016 and the related statements of changes in net assets available for benefits - modified cash basis for the years then ended, and the related notes to the modified cash basis 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 the modified cash basis of accounting described in Note 2; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plans' investment assets and executes related transactions. The plan administrator has obtained certifications from the Trustee as of and for the years ended December 31, 2017 and 2016 that the information provided to the plan administrator 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.

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements and supplemental schedules are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS

To the Plan Administrator
ThyssenKrupp North America, Inc. Defined Benefit Plans

Other Matter

The ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan schedule of assets held at end of year - modified cash basis and the ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan schedule of reportable transactions - modified cash basis supplemental schedules are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Plante & Moran, PLLC

Southfield, Michigan
October 3, 2018

ThyssenKrupp North America, Inc. Defined Benefit Plans

Statements of Net Assets Available for Benefits - Modified Cash Basis

December 31, 2017

	ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan	ThyssenKrupp Materials NA, Inc. Pension Plan	ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees	The Budd Company Pension Plan for Executive and Administrative Employees
Assets						
Investments at fair value:						
Investment in the ThyssenKrupp North America, Inc. Master Trust (Note 5)	$ 31,749,430	$ 52,130,275	$ 14,314,349	$ 22,343,302	$ 9,089,024	$ 269,447,399
Money market fund	294,410	-	-	-	-	-
Net Assets Available for Benefits	**$ 32,043,840**	**$ 52,130,275**	**$ 14,314,349**	**$ 22,343,302**	**$ 9,089,024**	**$ 269,447,399**

See notes to modified cash basis financial statements.

ThyssenKrupp North America, Inc. Defined Benefit Plans

Statements of Net Assets Available for Benefits - Modified Cash Basis

December 31, 2016

	ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan	ThyssenKrupp Materials NA, Inc. Pension Plan	ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees	The Budd Company Pension Plan for Executive and Administrative Employees
Assets						
Investments at fair value:						
Investment in the ThyssenKrupp North America, Inc. Master Trust (Note 5)	$ 27,034,428	$ 47,086,015	$ 13,196,646	$ 21,358,346	$ 8,657,650	$ 258,247,080
Money market fund	485,802	-	-	-	-	-
Total assets	27,520,230	47,086,015	13,196,646	21,358,346	8,657,650	258,247,080
Liabilities - Other payables	-	12	-	-	-	3,481
Net Assets Available for Benefits	**$ 27,520,230**	**$ 47,086,003**	**$ 13,196,646**	**$ 21,358,346**	**$ 8,657,650**	**$ 258,243,599**

See notes to modified cash basis financial statements.

ThyssenKrupp North America, Inc. Defined Benefit Plans

Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis

Year Ended December 31, 2017

	ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan	ThyssenKrupp Materials NA, Inc. Pension Plan	ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees	The Budd Company Pension Plan for Executive and Administrative Employees
Additions						
Employer contributions	$ 1,200,000	$ 5,799,202	$ 102,677	$ 420,000	$ 150,000	$ 9,406,349
Investment income - Plan's share of the ThyssenKrupp North America, Inc. Master Trust investment income (Note 5)	4,592,376	7,821,516	1,955,392	3,542,697	1,376,187	38,584,693
Other income	7,845	5,106	-	2,588	1,040	-
Total additions	5,800,221	13,625,824	2,058,069	3,965,285	1,527,227	47,991,042
Deductions						
Benefits paid directly to participants or beneficiaries	1,236,647	7,854,123	923,197	2,953,367	1,084,339	34,696,058
Administrative expenses	39,964	727,429	17,169	26,962	11,514	2,091,184
Total deductions	1,276,611	8,581,552	940,366	2,980,329	1,095,853	36,787,242
Net Increase	4,523,610	5,044,272	1,117,703	984,956	431,374	11,203,800
Net Assets Available for Benefits						
Beginning of year	27,520,230	47,086,003	13,196,646	21,358,346	8,657,650	258,243,599
End of year	**$ 32,043,840**	**$ 52,130,275**	**$ 14,314,349**	**$ 22,343,302**	**$ 9,089,024**	**$ 269,447,399**

See notes to modified cash basis financial statements.

ThyssenKrupp North America, Inc. Defined Benefit Plans

Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis

Year Ended December 31, 2016

	ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan	ThyssenKrupp Materials NA, Inc. Pension Plan	ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128	Rotek Salaried and Florence Hourly Pension Plan	Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees	The Budd Company Pension Plan for Executive and Administrative Employees
Additions						
Employer contributions	$ 950,000	$ 906,343	$ -	$ 600,000	$ 400,000	$ 14,128,480
Investment income - Plan's share of the ThyssenKrupp North America, Inc. Master Trust investment income (Note 5)	2,059,795	4,386,163	980,534	1,651,289	662,489	26,939,142
Other income (loss)	2,051	(58)	-	-	-	-
Total additions	3,011,846	5,292,448	980,534	2,251,289	1,062,489	41,067,622
Deductions						
Benefits paid directly to participants or beneficiaries	1,082,102	11,887,542	837,070	834,512	492,898	66,309,388
Administrative expenses	41,138	703,838	28,612	32,009	21,213	2,105,437
Total deductions	1,123,240	12,591,380	865,682	866,521	514,111	68,414,825
Net Increase (Decrease)	1,888,606	(7,298,932)	114,852	1,384,768	548,378	(27,347,203)
Net Assets Available for Benefits						
Beginning of year	25,631,624	54,384,935	13,081,794	19,973,578	8,109,272	285,590,802
End of year	**$ 27,520,230**	**$ 47,086,003**	**$ 13,196,646**	**$ 21,358,346**	**$ 8,657,650**	**$ 258,243,599**

See notes to modified cash basis financial statements.

Note 1 - Plan Description

The following description of ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan (the "TKIS Plan"); ThyssenKrupp Materials NA, Inc. Pension Plan (the "Materials Plan"); ThyssenKrupp Crankshaft Company Retirement Income Plan for Employees Covered by the Bargaining Agreement with the International Union, United Automobile, Aerospace, and Agricultural Implement Workers of America, U.A.W. Local 2128 (the "Crankshaft Plan"); Rotek Salaried and Florence Hourly Pension Plan (the "Rotek Salary Plan"); Rotek Incorporated Pension Plan for Aurora-Ravenna Hourly Employees (the "Rotek Hourly Plan"); and The Budd Company Pension Plan for Executive and Administrative Employees (the "E&A Plan") (collectively, the "Plans") provides only general information. Participants should refer to each respective plan's legal documents for a more complete description of each plan's provisions.

General

The Plans were adopted to provide a means by which eligible employees of certain divisions within Thyssenkrupp North America, Inc. (the "Company") are provided retirement benefits. Certain subsidiaries within the Company act as the sponsor of each individual plan. The Plans are noncontributory defined benefit plans that are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

All of the Plans are frozen to new participants. Additionally, further accrual of benefits were frozen under the TKIS Plan, Crankshaft Plan, and E&A Plan effective December 31, 2017, September 30, 2010, and May 31, 2012, respectively. Subsequent to December 31, 2017, further accrual of benefits was frozen for certain participants of the Rotek Salary Plan.

Eligibility and Vesting

Employees become fully vested in company-funded accrued benefits upon completion of five years of service. Employees who terminate service before becoming fully vested forfeit all benefits under the Plans. Employees in the TKIS Plan, Crankshaft Plan, and E&A Plan became fully vested in their accrued benefits as of the date in which benefits were frozen.

Pension Benefits

Normal retirement is permitted at the age of 65. The Plans also permit early retirement based on certain age and credited service requirements. Calculation of benefits is based on a blend of credited service, compensation, and a monthly pension benefit in effect when the years of credited service were earned as described in the plan documents. The Plans also contain provisions for certain disability, deferred vesting, and surviving spouse benefits.

Death Benefits

In certain circumstances, if an active or terminated employee who has a vested interest in the Plans dies prior to his or her normal retirement age, the surviving spouse or designated beneficiary shall receive a survivor benefit, as defined in the plan documents.

Funding Policy

Contributions are made by the plan sponsors in actuarially determined amounts. The Company’s policy is to make contributions necessary to satisfy ERISA funding standards. The plan sponsors will also make additional contributions from time to time with the total not to exceed the maximum contribution deductible under the Internal Revenue Code. Annual contributions meet the minimum funding requirements of ERISA.

Note 1 - Plan Description (Continued)

The TKIS Plan is further supported by employee contributions. Neither the plan sponsor's contributions nor the Plan's assets are allocated for the accounts of individuals; however, records of individual employee contributions are maintained. Prior to January 1, 2006, participants were required to contribute 2.25 percent of their monthly compensation. Participants are fully and immediately vested in these contributions. Present employees' accumulated contributions at December 31, 2017 and 2016 were $821,414 and $952,519, respectively, including interest credited at rates of 2.36 percent and 2.10 percent in 2017 and 2016, respectively, compounded annually. Beginning January 1, 2006, employee contributions are no longer allowed.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

The accompanying statements have been prepared on the modified cash basis of accounting. Under the modified cash basis of accounting, contributions and investment income are recognized when cash is received, benefit payments and expenses are recognized when paid, and investments are recognized at fair value.

Investment Valuation

The fair value of each individual plan's interest in the ThyssenKrupp North America, Inc. Master Trust (the "Master Trust") is based on the beginning of the year value of each individual plan's interest in the investment units held by the Master Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses.

The common collective trust funds are valued at net asset value per share or its equivalent of the funds, which is based on the fair value of the funds' underlying assets.

The government securities and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve, as well as other relevant economic measures.

Investments in partnerships are valued at net asset value per share or its equivalent of the funds based on audited financial statements of the funds, where available, with adjustments to account for partnership activity and other applicable valuation adjustments.

The money market funds and interest-bearing cash are valued at fair value based on their outstanding balances.

All other investments are valued based on quoted market prices reported in active markets. See Note 6 for additional information.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable, under each individual plan's provisions, to the service employees have rendered to the valuation date. These include benefits expected to be paid to retired or terminated employees or their beneficiaries, beneficiaries of employees who have died, and present employees or their beneficiaries.

The normal individual retirement benefit is based on a blend of credited service, annualized compensation, and a monthly pension benefit in effect when the years of credited service were earned as described in the plan documents.

Note 2 - Summary of Significant Accounting Policies (Continued)

Actuarial Assumptions

The actuarial present value of accumulated plan benefits is determined by the independent actuary, Willis Towers Watson, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts and interest) and probability of payment (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The determinations were made as of January 1, 2017.

The significant actuarial assumptions underlying the actuarial computations at January 1, 2017 are as follows:

TKIS, Materials, and E&A Plans:

- Actuarial cost method: Projected unit cost method
- Interest rate: 6.90 percent, 7.30 percent, and 6.70 percent, respectively
- Mortality basis: RP-2014 white collar mortality rates at 2012, increased by 8.50 percent and based on employee rates for nonannuitants and annuitant rates for those in payment

Rotek Hourly and Crankshaft Plans:

- Actuarial cost method: Projected unit cost method
- Interest rate: 6.70 percent and 6.40 percent, respectively
- Mortality basis: RP-2014 blue collar mortality rates at 2011, increased by 10.90 percent and based on employee rates for nonannuitants and annuitant rates for those in payment

Rotek Salary Plan:

- Actuarial cost method: Projected unit cost method
- Interest rate: 6.90 percent
- Mortality basis (salary participants): RP-2014 white collar mortality rates at 2012, increased by 8.50 percent and based on employee rates for nonannuitants and annuitant rates for those in payment
- Mortality basis (hourly participants): RP-2014 blue collar mortality rates at 2011, increased by 10.90 percent and based on employee rates for nonannuitants and annuitant rates for those in payment

The foregoing actuarial assumptions are based on the presumption that each respective plan will continue. Were any of the plans to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Benefit Payments

Benefits are recorded when paid.

During 2017, lump-sum payment options were offered to all terminated vested participants in certain Plans. Approximate total payments under these options were as follows:

Crankshaft Plan	$	23,000
Rotek Salary Plan		1,998,000
Rotek Hourly Plan		565,000
E&A Plan		7,550,000

Note 2 - Summary of Significant Accounting Policies (Continued)

During 2016, a lump-sum payment option was offered to all terminated vested participants in the E&A Plan. Total payments under the option were approximately $38,700,000.

Administrative Expenses

Various administrative expenses associated with the Plans were paid by the Company and its affiliates during the years ended December 31, 2017 and 2016.

Risks and Uncertainties

Contributions to the Plans and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the modified cash basis statement of net assets available for benefits.

Use of Estimates

The preparation of financial statements in conformity with modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Upcoming Accounting Pronouncement

In February 2017, FASB issued Accounting Standards Update (ASU) No. 2017-06, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965) - Employee Benefit Plan Master Trust Reporting*. ASU No. 2017-06 amends the master trust disclosure to require additional disclosures related to the Plans' interest in the master trust. This ASU is effective for fiscal years beginning after December 15, 2018 and is required to be applied retrospectively for all comparative periods presented. Management does not expect the adoption of this ASU to have a significant impact on the Plans' financial statements.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including October 3, 2018, which is the date the financial statements were available to be issued.

Note 3 - Unaudited Information

The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee") holds the Master Trust's investments and executes all investment transactions. The investment balances and related investment results included in the accompanying financial statements, including master trust information summarized in Note 5, are based solely on information certified by the Trustee.

Certain assets of the Master Trust are in investment funds managed by The Bank of New York Mellon/BNY Mellon, N.A. or its affiliates. Since The Bank of New York Mellon/BNY Mellon, N.A. is the trustee of the Plans, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. The market value of these investments was approximately $63,000,000 and $68,000,000 at December 31, 2017 and 2016, respectively.

Note 3 - Unaudited Information (Continued)

Aetna Life Insurance Company (Aetna) is the paying agent on behalf of the TKIS Plan. Certain investments of the TKIS Plan are managed by Aetna. As the paying agent, Aetna is a party in interest to the TKIS Plan.

Note 4 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by the independent actuary, Willis Towers Watson. The actuarial present value of accumulated plan benefits as of January 1, 2017 was as follows:

	TKIS Plan	Materials Plan	Crankshaft Plan	Rotek Salary Plan	Rotek Hourly Plan	E&A Plan
Actuarial present value of accumulated plan benefits:						
Vested benefits:						
Participants currently receiving benefit payments	$11,578,178	$12,622,196	$ 8,489,864	$ 8,429,480	$ 4,941,055	$ 262,552,766
Other vested participants	9,419,360	38,623,000	5,019,664	9,758,606	2,496,248	26,618,276
Total vested benefits	20,997,538	51,245,196	13,509,528	18,188,086	7,437,303	289,171,042
Nonvested benefits	222,278	1,166,486	18,402	832,878	565,720	208,851
Total actuarial present value of accumulated plan benefits	$21,219,816	$52,411,682	$13,527,930	$19,020,964	$ 8,003,023	$ 289,379,893

The following schedule summarizes the components of the change in actuarial present value of accumulated plan benefits for the year ended January 1, 2017:

	TKIS Plan	Materials Plan	Crankshaft Plan	Rotek Salary Plan	Rotek Hourly Plan	E&A Plan
Actuarial present value of accumulated plan benefits - Beginning of year	$19,647,072	$ 56,232,704	$13,318,828	$18,287,162	$ 7,628,185	$ 324,238,812
Increase (decrease) during the year attributable to:						
Benefits accumulated, including actuarial gains and losses	804,908	4,044,948	(31,437)	79,456	179,875	9,415,362
Interest due to the decrease in the discount period	1,408,852	3,864,267	851,419	1,274,045	517,204	19,793,720
Benefits paid	(1,082,102)	(11,887,542)	(837,070)	(834,512)	(492,898)	(66,309,388)
Change of assumptions	441,086	157,305	226,190	214,813	170,657	2,241,387
Net increase (decrease)	1,572,744	(3,821,022)	209,102	733,802	374,838	(34,858,919)
Actuarial present value of accumulated plan benefits - End of year	$21,219,816	$ 52,411,682	$13,527,930	$19,020,964	$ 8,003,023	$ 289,379,893

Note 4 - Accumulated Plan Benefits (Continued)

During the year ended January 1, 2017, the changes in actuarial assumptions to better reflect anticipated plan experience relate to the following:

- TKIS Plan: Increased by $441,086 as a result of decreasing the discount rate from 7.10 percent to 6.90 percent
- Materials Plan: Increased by $157,305 as a result of decreasing the discount rate from 7.40 percent to 7.30 percent
- Crankshaft Plan: Increased by $226,190 as a result of decreasing the discount rate from 6.60 percent to 6.40 percent
- Rotek Salary Plan: Increased by $214,813 as a result of decreasing the discount rate from 7.00 percent to 6.90 percent
- Rotek Hourly Plan: Increased by $170,657 as a result of decreasing the discount rate from 6.90 percent to 6.70 percent
- E&A Plan: Increased by $2,241,387 as a result of decreasing the discount rate from 6.80 percent to 6.70 percent

A plan amendment to the TKIS Plan to freeze the accrual of all benefits in the Plan as of December 31, 2017 is not reflected in the calculation of accumulated plan benefits above.

Note 5 - Interest in Master Trust

The Plans' investments are in various investment units held by the Master Trust, which was established for the investment of assets of the Plans and several other pension plans sponsored by affiliated participating employers of thyssenkrupp North America, Inc. Each participating retirement plan has an ownership interest in the investment units, which are described below. The assets of the Master Trust are held by the Trustee. Investment income is allocated to the individual plans based upon the plan's individual ownership of that associated investment unit. Administrative expenses relating to the Master Trust are allocated to the individual plans based upon their share in the net assets of the Master Trust. Any direct expense are paid directly by the Company.

The following tables represent the fair value of the investment units held by the Master Trust, including the Plans' ownership interests in each investment unit at December 31, 2017 and 2016:

	December 31, 2017													
	Master Trust Investment Unit Fair Value	TKIS Plan	Plan Ownership Interest Percent	Materials Plan	Plan Ownership Interest Percent	Crankshaft Plan	Plan Ownership Interest Percent	Rotek Salary Plan	Plan Ownership Interest Percent	Rotek Hourly Plan	Plan Ownership Interest Percent	E&A Plan	Plan Ownership Interest Percent
Opportunistic Master Trust Unit	$188,353,494	$10,024,928	5.00 %	$18,240,068	10.00 %	$ 5,688,507	3.00 %	$ 6,737,531	4.00 %	$ 2,371,597	1.00 %	$ 63,739,203	34.00 %
Extended Duration Master Trust Unit	47,810,364	10,030,421	21.00	9,377,262	20.00	4,232,620	9.00	7,111,084	15.00	2,850,729	6.00	13,669,236	28.00
Cash/S.T. Bond Master Trust Unit	19,897,867	190,004	1.00	763,281	4.00	196,101	1.00	139,453	1.00	92,834	-	10,364,421	52.00
Fixed Income Master Trust Unit	225,067,544	-	-	-	-	1,467,109	1.00	1,229,611	1.00	957,466	-	87,226,823	39.00
Equity Master Trust Unit	224,918,475	11,504,077	5.00	23,749,664	11.00	2,730,012	1.00	7,125,623	3.00	2,816,398	1.00	94,447,716	42.00
Total	$706,047,744	$31,749,430	4.00 %	$52,130,275	7.00 %	$14,314,349	2.00 %	$22,343,302	3.00 %	$ 9,089,024	1.00 %	$269,447,399	38.00 %

Note 5 - Interest in Master Trust (Continued)

	December 31, 2016												
	Master Trust Investment Unit Fair Value	TKIS Plan	Plan Ownership Interest Percent	Materials Plan	Plan Ownership Interest Percent	Crankshaft Plan	Plan Ownership Interest Percent	Rotek Salary Plan	Plan Ownership Interest Percent	Rotek Hourly Plan	Plan Ownership Interest Percent	E&A Plan	Plan Ownership Interest Percent
Opportunistic Master Trust Unit	$178,084,384	$ 9,043,338	5.00 %	$16,090,096	9.00 %	$ 5,603,701	3.00 %	$ 6,322,311	4.00 %	$ 2,293,946	1.00 %	$ 55,952,022	31.00 %
Extended Duration Master Trust Unit	42,998,768	7,804,698	18.00	7,498,108	18.00	3,706,432	9.00	5,761,755	13.00	2,349,390	5.00	15,465,763	36.00
Cash/S.T. Bond Master Trust Unit	22,704,388	162,497	1.00	500,349	1.00	83,556	-	77,577	-	133,796	1.00	10,467,324	46.00
Fixed Income Master Trust Unit	216,005,567	-	-	-	-	1,316,354	1.00	1,009,595	-	859,080	-	84,064,117	39.00
Equity Master Trust Unit	221,096,387	10,023,895	5.00	22,997,462	11.00	2,486,603	1.00	8,187,108	4.00	3,021,438	1.00	92,297,854	42.00
Total	$680,889,494	$27,034,428	4.00 %	$47,086,015	7.00 %	$13,196,646	2.00 %	$21,358,346	3.00 %	$ 8,657,650	1.00 %	$258,247,080	38.00 %

Note 5 - Interest in Master Trust (Continued)

The following table is a summary, at fair value, of the net assets of the investment units held by the Master Trust at December 31, 2017 and 2016:

	2017	2016
Assets		
Cash - Noninterest bearing:		
Opportunistic Master Trust Unit	$ 831	$ 1,550
Extended Duration Master Trust Unit	536,404	294,016
Cash/S.T. Bond Master Trust Unit	164	-
Fixed Income Master Trust Unit	1,869,024	1,323,072
Equity Master Trust Unit	16,188	2,623
Total cash - Noninterest bearing	2,422,611	1,621,261
Investments - At fair value:		
Interest-bearing cash:		
Extended Duration Master Trust Unit	764,921	312,095
Cash/S.T. Bond Master Trust Unit	19,006,046	8,259,320
Fixed Income Master Trust Unit	3,989,073	4,455,002
Equity Master Trust Unit	868,871	374,683
Total interest-bearing cash	24,628,911	13,401,100
Mutual funds:		
Opportunistic Master Trust Unit	106,197,315	76,533,774
Cash/S.T. Bond Master Trust Unit	862,306	14,408,381
Equity Master Trust Unit	20,041,381	20,512,297
Total mutual funds	127,101,002	111,454,452
Common collective trust funds:		
Opportunistic Master Trust Unit	65,044,586	89,292,613
Equity Master Trust Unit	93,840,095	167,031,143
Total common collective trust funds	158,884,681	256,323,756
Partnerships:		
Opportunistic Master Trust Unit	17,110,515	12,256,447
Fixed Income Master Trust Unit	33,957,780	29,137,065
Total partnerships	51,068,295	41,393,512
Fixed-income securities:		
Extended Duration Master Trust Unit	18,151,928	17,339,314
Fixed Income Master Trust Unit	158,738,011	140,095,475
Total fixed-income securities	176,889,939	157,434,789
Fixed-income securities - Loaned:		
Extended Duration Master Trust Unit	27,940,062	24,757,662
Fixed Income Master Trust Unit	22,552,809	37,211,492
Total fixed-income securities - Loaned	50,492,871	61,969,154
Common and preferred stocks:		
Extended Duration Master Trust Unit	176,502	162,427
Fixed Income Master Trust Unit	2,131,088	2,531,475
Equity Master Trust Unit	98,284,895	28,300,682
Total common and preferred stocks	100,592,485	30,994,584
Common and preferred stocks - Loaned -		
Equity Master Trust Unit	11,285,502	4,905,822
Total investments	700,943,686	677,877,169

Note 5 - Interest in Master Trust (Continued)

	2017	2016
Assets		
Collateral held under securities lending agreements - Money market funds:		
Extended Duration Master Trust Unit	$ 28,568,467	$ 25,284,629
Fixed Income Master Trust Unit	23,031,436	38,030,382
Equity Master Trust Unit	11,545,785	5,019,296
Total collateral held under securities lending agreements - Money market funds	63,145,688	68,334,307
Other assets:		
Opportunistic Master Trust Unit	247	-
Extended Duration Master Trust Unit	50,917	52,203
Cash/S.T. Bond Master Trust Unit	29,351	36,687
Fixed Income Master Trust Unit	1,588,916	1,721,387
Equity Master Trust Unit	529,999	57,406
Total other assets	2,199,430	1,867,683
Net receivable for security sales:		
Extended Duration Master Trust Unit	1,556,610	81,051
Fixed Income Master Trust Unit	240,843	61
Equity Master Trust Unit	439,020	176,138
Total net receivable for security sales	2,236,473	257,250
Total assets	770,947,888	749,957,670
Liabilities		
Obligations under securities lending agreements:		
Extended Duration Master Trust Unit	(28,568,467)	(25,284,629)
Fixed Income Master Trust Unit	(23,031,436)	(38,030,382)
Equity Master Trust Unit	(11,545,785)	(5,019,296)
Total obligations under securities lending agreements	(63,145,688)	(68,334,307)
Unsettled trades:		
Extended Duration Master Trust Unit	(1,366,980)	-
Fixed Income Master Trust Unit	-	(469,462)
Equity Master Trust Unit	(387,476)	(264,407)
Total unsettled trades	(1,754,456)	(733,869)
Total liabilities	(64,900,144)	(69,068,176)
Net Assets of the Master Trust		
Opportunistic Master Trust Unit	188,353,494	178,084,384
Extended Duration Master Trust Unit	47,810,364	42,998,768
Cash/S.T. Bond Master Trust Unit	19,897,867	22,704,388
Fixed Income Master Trust Unit	225,067,544	216,005,567
Equity Master Trust Unit	224,918,475	221,096,387
Total net assets of the Master Trust	$ 706,047,744	$ 680,889,494

Note 5 - Interest in Master Trust (Continued)

The investment income for the Master Trust for the years ended December 31, 2017 and 2016 is as follows:

	2017	2016
Net realized and unrealized gains in fair value of investments:		
Opportunistic Master Trust Unit	$ 20,654,921	$ 13,413,508
Extended Duration Master Trust Unit	5,544,681	2,397,759
Cash/S.T. Bond Master Trust Unit	136,569	150,759
Fixed Income Master Trust Unit	17,049,694	15,406,087
Equity Master Trust Unit	41,269,158	24,856,420
Total net realized and unrealized gains in fair value of investments	84,655,023	56,224,533
Interest and dividends:		
Opportunistic Master Trust Unit	5,082,792	3,747,891
Extended Duration Master Trust Unit	208,163	302,628
Cash/S.T. Bond Master Trust Unit	260,578	504,811
Fixed Income Master Trust Unit	7,254,919	8,544,863
Equity Master Trust Unit	3,111,168	1,623,893
Total interest and dividends	15,917,620	14,724,086
Gain (loss) on derivative instruments:		
Extended Duration Master Trust Unit	308,391	(2,741)
Fixed Income Master Trust Unit	689,969	(360,246)
Equity Master Trust Unit	7,023	-
Total gain (loss) on derivative instruments	1,005,383	(362,987)
Securities lending income:		
Extended Duration Master Trust Unit	60,602	6,880
Cash/S.T. Bond Master Trust Unit	6,530	-
Fixed Income Master Trust Unit	75,942	86,837
Equity Master Trust Unit	12,899	23,484
Total securities lending income	155,973	117,201
Net investment income		
Opportunistic Master Trust Unit	25,737,713	17,161,399
Extended Duration Master Trust Unit	6,121,837	2,704,526
Cash/S.T. Bond Master Trust Unit	403,677	655,570
Fixed Income Master Trust Unit	25,070,524	23,677,541
Equity Master Trust Unit	44,400,248	26,503,797
Total net investment income	$ 101,733,999	$ 70,702,833

During 2016, one of the participating plans offered a one-time lump-sum payment to all participants in conjunction with the plan's termination. The transfer out of the Master Trust totaled approximately $27,062,000.

Note 5 - Interest in Master Trust (Continued)

Securities Lending

The Master Trust participates in a securities lending program with the Trustee for its U.S. and non-U.S. securities held in custody with the Trustee. The program allows up to $100,000,000 of the qualified assets to be on loan at any given time. These securities are lent to certain unrelated third-party brokers in exchange for cash and noncash collaterals. U.S. assets and non-U.S. assets on loan are collateralized at 102 percent and 105 percent, respectively, of the assets' market value. Both the collateral and the securities loaned are marked-to-market on a daily basis, with additional collateral obtained or refunded as necessary. In the event that the loaned securities are not returned by the borrower, the bank will, at its own expense, either replace the loaned securities or, if unable to purchase those securities on the open market, credit the plan's accounts with cash equal to the fair value of the loaned securities.

The net assets of the investment units of the Master Trust reflect, as an asset, the collateral received under the securities lending arrangement with an offsetting liability representing the Master Trust's obligation to return the collateral to the borrower. The collateral received from borrowers totaled $63,145,688 and $68,334,307 as of December 31, 2017 and 2016, respectively. At December 31, 2017 and 2016, the entire balance received consisted of cash collateral, which was invested in a money market fund. In the event that a loaned security is called, the Master Trust will receive the market value of the asset in cash. The market value of loaned securities totaled $61,778,373 and $66,874,976 at December 31, 2017 and 2016, respectively.

Derivative Instruments

The Master Trust is party to certain agreements, which are designed to manage exposure to interest rate risks. The interest rate instruments are used for the purpose of hedging changes in the fair value of assets that result from interest rate changes, or as an efficient substitute for traditional securities. The notional amount represents the contract amount, not the amount at risk. The notional amount of interest rate instruments was approximately $13,650,000 and $14,740,000 at December 31, 2017 and 2016, respectively. Management has elected to present derivative information on a gross basis when subject to master netting arrangements. The estimated fair value of derivative instruments at December 31, 2017 and 2016 is insignificant. For the years ended December 31, 2017 and 2016, a gain of $1,005,383 and loss of $362,987, respectively, attributable to derivative instruments was recognized as investment gain (loss) in the statement of changes in net assets available for benefits.

The investment managers, on behalf of the Master Trust, manage its foreign currency and interest rate counterparty credit risks by limiting exposure to and by monitoring the financial condition of each counterparty. In the unlikely event that a counterparty fails to meet the terms of a foreign currency or an interest rate instrument, the Master Trust’s risk is limited to the fair value of the instrument.

Note 6 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

The following tables present information about the Master Trust’s assets measured at fair value on a recurring basis at December 31, 2017 and 2016.

Level 1

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Master Trust has the ability to access.

Note 6 - Fair Value Measurements (Continued)

Level 2

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Master Trust's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Master Trust's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2017 and 2016.

	Master Trust Assets at December 31, 2017		
	Master Trust Balance	Level 1	Level 2
Investments at fair value:			
Mutual funds	$ 127,101,002	$ 127,101,002	$ -
Common and preferred stocks	111,877,987	111,877,987	-
Debt securities	227,382,810	103,179,297	124,203,513
Money market fund	63,145,688	-	63,145,688
Interest-bearing cash	24,628,911	-	24,628,911
Total	554,136,398	$ 342,158,286	$ 211,978,112
Investments measured at NAV:			
Common collective trust funds	158,884,681		
Partnerships	51,068,295		
Total investments at fair value	$ 764,089,374		

Note 6 - Fair Value Measurements (Continued)

	Master Trust Assets at December 31, 2016		
	Master Trust Balance	Level 1	Level 2
Investments at fair value:			
Mutual funds	$ 111,454,452	$ 111,454,452	$ -
Common and preferred stocks	35,900,406	35,900,406	-
Debt securities	219,403,943	88,261,897	131,142,046
Money market fund	68,334,307	-	68,334,307
Interest-bearing cash	13,401,100	-	13,401,100
Total	448,494,208	$ 235,616,755	$ 212,877,453
Investments measured at NAV:			
Common collective trust funds	256,323,756		
Partnerships	41,393,512		
Total investments at fair value	$ 746,211,476		

Investments in Entities that Calculate Net Asset Value per Share

The Master Trust holds shares or interests in investment companies at year end whereby the fair value of the investment held is estimated based on the net asset value per share (or its equivalent) of the investment company.

At December 31, 2017 and 2016, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	December 31, 2017	December 31, 2016			
	Fair Value	Fair Value	Unfunded Commitments	Redemption Frequency, if Eligible	Redemption Notice Period (in Business Days)
Common collective trust funds:					
Equity investments (1)	$ 93,840,095	$ 167,031,143	$ -	Daily	1-2
Balanced investments (2)	65,044,586	89,292,613	-	Daily - Monthly	3-30
Partnerships:					
GMO Multi-Strategy Fund (Offshore), L.P. (3)	17,110,515	12,256,447	-	Monthly	5
Western Asset Global Multi-Strategy LLC (4)	33,957,780	29,137,065	-	Daily	15
Total	$ 209,952,976	$ 297,717,268	$ -		

(1) This class represents investments in actively managed common collective trust funds that invest primarily in equity securities, which may include common stocks, options, and futures.

(2) This class represents investments in actively managed common collective trust funds with investments in both equity and debt securities. The investments may include common stock, corporate bonds, U.S. and non-U.S. municipal securities, interest rate swaps, options, and futures.

(3) GMO Multi-Strategy Fund (Offshore), L.P. invests in various investment funds seeking a variety of investment strategies, including common stock, depository receipts, bonds (including sovereign debt of emerging countries), commodities, currencies, forwards, futures, options, and swap agreements.

Note 6 - Fair Value Measurements (Continued)

(4) Western Asset Global Multi Strategy, LLC invests primarily in global fixed-income securities in both developed and emerging market countries that are generally rated at least BBB by Standard & Poor's or equivalent quality.

The TKIS Plan also invests in a money market fund. The fair value of the money market fund, a short-term investment, is based primarily on Level 2 inputs, as described above and in Note 2.

Note 7 - Tax Status

The Plans have each received a determination letter from the Internal Revenue Service indicating that each plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Accordingly, no provision for income taxes has been made in the accompanying financial statements. Although certain plans have been amended since receiving the determination letters, management believes that each plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 8 - Plan Termination

Should any of the plans terminate at some future time, the respective plan's net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan
Schedule of Assets Held at End of Year - Modified Cash Basis

Form 5500, Schedule H, Line 4i
EIN 39-1858155, Plan No. 003
December 31, 2017

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Aetna Life Insurance Company	Money Market Insight Fund	$ 294,410	$ 294,410

ThyssenKrupp Industrial Solutions (USA), Inc. Retirement Plan
Schedule of Reportable Transactions - Modified Cash Basis

Form 5500, Schedule H, Line 4j
EIN 39-1858155, Plan No. 003
Year Ended December 31, 2017

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	$ 300,000	$ -	$ 300,000	$ 300,000	$ -
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	250,000	-	250,000	250,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	250,000	-	250,000	250,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Purchase	250,000	-	250,000	250,000	-
Aetna Life Insurance Company	Money Market Insight Fund - Sale	-	28,254	28,254	28,254	-
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Aetna Life Insurance Company	Money Market Insight Fund:					
	Purchases - 4	1,050,000	-	1,050,000	1,050,000	-
	Sales - 960	-	1,241,392	1,241,392	1,241,392	-

There were no Category (ii) or (iv) reportable transactions during the year.

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Schedule SB, Line 26
Schedule of Active Participant Data as of January 1, 2017

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		0		0		0		0		0		0		0	
35 - 39	0		0		0		0		1		0		0		0		0		0	
40 - 44	0		0		0		0		7		5		0		0		0		0	
45 - 49	0		0		0		1		9		17		4		0		0		0	
50 - 54	0		0		0		1		7		11		8		7		2		0	
55 - 59	0		0		0		0		4		16		7		6		8		0	
60 - 64	0		0		0		0		0		3		5		6		4		1	
65 - 69	0		0		0		0		1		0		2		0		0		0	
70 & Over	0		0		0		0		0		1		0		0		0		0	

Plan Name: ThyssenKrupp Materials NA, Inc. Pension Plan
EIN / PN: 38-0445860 / 001
Plan Sponsor: ThyssenKrupp Materials NA, Inc.
Valuation Date January 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions and Methods

Economic Assumptions

Interest rate basis:

■ Applicable month	September
■ Interest rate basis	3-Segment Rates

Interest rates:

	Reflecting Corridors	Not Reflecting Corridors
■ First segment rate	4.16%	1.52%
■ Second segment rate	5.72%	3.80%
■ Third segment rate	6.48%	4.79%
■ Effective interest rate	5.65%	3.76%

Annual rates of increase

■ Compensation

Age graded salary scale as follows:

Age	Salary Increases
<35	4.2%
35-39	3.8%
40-44	3.4%
45-49	3.0%
50-54	2.6%
55-59	2.2%
≥60	1.8%

The weighted average salary increase is 3.0%.

■ Future Social Security wage bases

For purposes of determining target normal cost and the additional funding target for maximum deductible contribution purposes, the National Average Wage Index is assumed to increase by 3.250% per annum.

■ Statutory limits on compensation

Accrued benefits projected to be paid in future years are limited to the maximum presently allowed under IRC §415. Plan compensation is limited to the maximum presently allowed under IRC §401(a)(17). No provision is made for future increases in the maximum annual benefit or compensation limit.

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Administrative expenses

The amount included this year for plan-related expenses is $717,798. The method for determining administrative expenses remains the three year average of non-PBGC related administrative expenses plus the current year's PBGC premium.

Demographic Assumptions

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees

It was assumed there will be no new or rehired employees.

Mortality

- Healthy

The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

- Disabled

The prescribed mortality assumption under IRC §430(h)(3)(A) using static tables with separate mortality rates for annuitants and non-annuitants.

Termination

Rates varying by age and gender

Representative Termination Rates

Percentage leaving during the year		
Attained Age	Males	Females
20	0.149	0.250
25	0.099	0.149
30	0.069	0.099
35	0.049	0.069
40	0.028	0.049
45	0.017	0.028

Disability

None

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Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age and gender are shown below.

Male and Female	
Attained Age	**Rates**
50-54	3.5%
55-61	3.5%
62	35.0%
63-64	10.0%
65	100.0%

Rates between 50 and 54 apply only to Steel employees with at least 80 points (age plus service). The weighted average retirement age is 63.

Benefit commencement date:

- Preretirement death benefit — The later of the death of the active participant or the date the participant would have attained age 55
- Deferred vested benefit — Upon termination of employment
- Disability benefit — Upon disablement
- Retirement benefit — Upon termination of employment

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Form of payment	Active participants: 100% of participants are assumed to elect a lump sum. Deferred vested participants: 50% of participants are assumed to elect a lump sum and 50% of participants are assumed to elect an annuity.
Lump sum payments	Lump sum factors at distribution date were determined as the greater of: ■ 2.80% (five year average of the December 30-year treasury rates preceding the measurement date, rounded to the nearest 25 basis points) and the RR2001-62 mortality table, and ■ 1.52% for the first five years, 4.01% for the next 15 years and 5.00% thereafter (five year average of the 417(e)(3) December 3-segment spot rates preceding the measurement date) and a 50%-50% blend of the RP-2014 employee mortality tables for males and females, projected to the year of distribution using the MP-2014 mortality improvement scales.
Percent married	For purposes of valuing the pre-retirement surviving spouse's benefit, 80% of eligible participants are assumed to be married.
Spouse age	Male spouses are assumed to be 3 years older than female spouses.
At-risk assumptions	Not applicable
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

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Actuarial value of assets for determining minimum required contributions	Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the 2014 plan year.) The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued based on discussions with thyssenkrupp Materials NA, Inc. regarding the likelihood that these benefits will be paid. Willis Towers Watson has reviewed the plan provisions with thyssenkrupp Materials NA, Inc. and, based on that review, is not aware of any significant benefits required to be valued that were not.

Data Sources

Willis Towers Watson used asset data supplied by the trustee. thyssenkrupp Materials NA, Inc. furnished participant data as of the valuation date. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the company, assumptions or estimates were made when data were not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

SCHEDULE SB ATTACHMENTS

Assumptions Rationale – Significant Economic Assumptions

Discount rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Lump sum conversion rate	As required by IRC §430, lump sum benefits are valued using "annuity substitution", adjusted as required to account for the fact that the plan's lump sum conversion rate is based on the 30-year Treasury rate. This adjustment results in an expected lump sum conversion rate of 2.80% based on historical Treasury rates. It is anticipated that the IRS will release new lump sum factors likely to reflect the Society of Actuaries RP-2014 mortality tables on MP-2014 mortality improvements in the new future. As a result, minimum lump sum factor was reflect in the calculation of lump sums.

Assumptions Rationale – Significant Demographic Assumptions

Healthy Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Disabled Mortality	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Termination	Termination rates are based on plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by termination patterns different than assumed. Assumed termination rates differ by age gender because of expected differences in termination rates by age and gender.
Retirement	Retirement rates are based on plan sponsor expectations for the future with periodic monitoring of observed gains and losses caused by retirement patterns different than assumed.

SCHEDULE SB ATTACHMENTS

Form of payment	The percentage of retiring participants assumed to take lump sums is based on observed experience over recent periods with annual review. The percentage of retiring participants assumed to take joint and survivor annuities is based on observed experience over recent periods with annual review.
Percent married	The assumed percentage married is based on a blending of marital statuses of recent retirees and changes expected to occur in marriage patterns of retirement age individuals in the future.
Spouse age	The assumed age difference for spouses is based on general population statistics of the age difference for married individuals of retirement age.

Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law,” as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

SCHEDULE SB ATTACHMENTS

Changes in Assumptions and Methods

Change in assumptions since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2015 to September 2016 and reflect the interest rate corridors of HATFA to determine minimum funding requirements and benefit restrictions. However, as required by MAP-21, such rates have not been reflected in Section 2.5: Calculation of estimated maximum deductible contribution.
- The required mortality used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.
- For the prior year, lump sums were determined using a 2.70% fixed interest rate, and segment rates of 1.52%, 4.10% and 5.08%. For the current year, the interest rate assumption was changed as described above.
- The assumed plan-related expenses added to the target normal cost was changed from $698,594 to $717,798.

Change in methods since prior valuation

None.

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

2017

This Form is Open to Public Inspection

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 and ending 12/31/2017

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
THYSSENKRUPP MATERIALS NA, INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
THYSSENKRUPP MATERIALS NA, INC.

D Employer Identification Number (EIN)
38-0445860

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2017

2 Assets:

a Market value	**2a**	50,435,679
b Actuarial value	**2b**	51,708,835

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	223	13,130,030	13,130,030
b For terminated vested participants	396	12,295,627	12,295,627
c For active participants	144	30,405,687	31,652,132
d Total	763	55,831,344	57,077,789

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.65%
6 Target normal cost	**6**	2,510,006

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary — 9/19/2018 Date

Lauren D Pellerito — Type or print name of actuary

1706364 — Most recent enrollment number

TOWERS WATSON DELAWARE INC. — Firm name

248-936-7700 — Telephone number (including area code)

26555 EVERGREEN RD

SOUTHFIELD MI 48076 — Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 9.00%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		500
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.86%		29
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		529
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14	Funding target attainment percentage	14	90.59%
15	Adjusted funding target attainment percentage	15	90.59%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	96.91%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2017	790,938	0			
07/13/2017	790,938	0			
10/12/2017	730,873	0			
01/12/2018	771,353	0			
09/13/2018	497,542	0			
			Totals ► 18(b)	3,581,644	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	3,429,025

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.16 %	5.72 %	6.48%	

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	63

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):		
a Target normal cost (line 6)	**31a**	2,510,006
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	5,368,954	918,227
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	3,428,233

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	3,428,233
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	3,429,025
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	792
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	0
43 Excess installment acceleration amount to be carried over to future plan years	**43**	0

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2017

See Appendix A for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	ThyssenKrupp Materials NA, Inc.
EIN/PN	38-0445860/001
Plan Name	ThyssenKrupp Materials NA, Inc. Pension Plan
Valuation Date	January 1, 2017
Enrolled Actuary	Lauren Pellerito
Enrollment Number	17-06364

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 19
Discounted Employer Contributions
as of January 1, 2017

Date	Applicable Plan Year	Contribution	Interest Rate Used to Discount During Timely Contribution Period	Timely Contribution Period	Interest Rate Used to Discount During Late Contribution Period	Late Contribution Period	Interest Adjusted Contribution
04/13/2017	2017	790,938	5.86%				778,717
07/13/2017	2017	790,938	5.86%				768,090
10/12/2017	2017	730,873	5.86%				700,181
01/12/2018	2017	771,353	5.86%				728,877
09/13/2018	2017	497,542	5.86%				453,160
Total		3,581,644					3,429,025

Plan Name: ThyssenKrupp Materials NA, Inc. Pension Plan
EIN / PN: 38-0445860 / 001
Plan Sponsor: ThyssenKrupp Materials NA, Inc.
Valuation Date January 1, 2017

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Plan Provisions	
Effective date and most recent amendment	As amended effective January 1, 2010.
Covered employees	**Steel & Auto** Non-Union employees enter at January 1 after age 21 with 6 months of service. No employees hired after 1996 are eligible. **Copper & Brass Salaried** Non-Union employees enter after one year of service. No employees hired after 1997 are eligible.
Participation date	Date of becoming a covered employee

Definitions	
Credited Service	Elapsed-time to next highest month.
Vesting Service	Elapsed-time to next highest month.
Social Security Covered Compensation	The average of the Social Security Taxable Wage Base for the 35 year period ending with the last day of the calendar year the employee attains Social Security Retirement Age, based on the Social Security law in effect on the earliest of: 1. The Participant's severance from service date or 2. The Participant's Normal Retirement Date or 3. The date as of which the calculation of an Accrued Benefit is being made.

SCHEDULE SB ATTACHMENTS

Plan Compensation

Steel & Auto

Pensionable pay defined as Total Compensation, excluding imputed taxable income and perquisites; “Highest Average Compensation” defined as average Compensation over the five consecutive calendar years during which participant was compensated on a salaried basis, which produces the highest average. Compensation for this purpose is W-2 pay, including elective contributions and excluding in-kind payments, perquisites and company contributions to other benefit plans. For accruals between January 1, 1989 and December 31, 1993, compensation limited to $235,840. For accruals between January 1, 1994 and December 21, 2001, compensation limited to $150,000 per year, subject to cost-of-living adjustments. For accruals after January 1, 2002, compensation limited to $200,000 per year, subject to cost-of-living adjustments.

Copper & Brass Salaried

Pensionable pay is base pay, which excludes overtime, bonuses, imputed taxable income and prerequisites (“Base Salary”). Compensation for accruals between January 1, 1994 and December 31, 2001 is limited to $150,000 per year, subject to cost-of-living adjustments. Compensation for accruals after January 1, 2002 is limited to $200,000, subject to cost of living adjustments.

For Participants classified as “Outside Sales Personnel” compensation shall mean the Participant’s Total Recognized Compensation (“TRC”). The Participant’s TRC is the Participant’s “Base Salary” plus the Participant’s commissions up to his Maximum Recognized Commissions (“MRC”). The MRC is that portion of the commissions that does not cause the sum of his commissions plus his Base Salary for the current year to exceed his TRC for the previous year. Beginning October 1, 2005, the Participant’s MRC shall be increased each year by two percent (2%) of the Participant’s TRC for the previous year.

SCHEDULE SB ATTACHMENTS

Accrued Benefit

Steel & Auto

For Service on or after January 1, 1994:

1.2% of Highest Average Compensation (HAC) up to Covered Compensation (at later of termination or calculation) plus 1.45% of such average in excess thereof, all multiplied by up to 35 years of service (reduced by length of service credited before 1994). HAC is the highest 5 consecutive year average with annual compensation limited to $150,000 (indexed) after 1993 and before 2002; limited to $200,000 (indexed) after 2001.

For Service between January 1, 1989 and December 31, 1993:

1.2% of HAC up to Covered Compensation (for 1993) plus 1.45% of such average in excess thereof, all multiplied by up to 35 years of service (reduced by length of service credited before 1989). Compensation for all Pre-1994 years for this benefit accrual period is limited to $235,840.

Note: For purposes of this section, HAC is the highest 5 consecutive year average as of December 31, 1993, with annual compensation limited to $235, 840, multiplied by the ratio (not less than 1) of the highest annual compensation earned after 1993 (limited as in the post 1993 benefit formula) to the 1993 compensation (annualized if partial year of pay) limited to $235,840.

For Service prior to 1989:

26% of Highest Average Compensation up to Social Security Covered Compensation plus 50% of such average in excess of Social Security Covered Compensation (for 1988), reduced proportionately for less than 25 years projected service at age 65. Such benefit is then prorated based on the ratio of credited service at 12/31/1988 to projected credited service at age 65. (The 25 year amount is only 15 years for participants as of 7/01/1976.)

Note: For purposes of this section, HAC is the highest 5 consecutive year average as of December 31, 1988, multiplied by the ratio (not less than 1) of the highest annual compensation

earned in the period from 1989 through 1993, limited to $235,840, to the 1988 unlimited compensation (annualized if partial year of pay); and then multiplied by the ratio (not less than 1) of the highest annual compensation earned after 1993 (limited as in the post-1993 benefit formula) to the 1993 compensation (annualized if partial year of pay) limited to $235,840.

Copper & Brass Salaried

Former Salaried Plan Proper:

1.45% of Compensation earned in each calendar year after 1988, plus benefit accrued as of 12/31/88.

Former FitzSimons Manufacturing Plan:

$23.00 per month per year of service (effective for terminations on or after September 16, 1995).

Former Big Rapids Tube Division Plan:

$13.00 per month per year of service (effective for terminations on or after January 1, 1994).

Former Vanguard Plan Benefit:

Participants previously covered for Vanguard plan benefits receive additional amount of 33% of frozen final average pay (highest 60 month average prior to 1984 for salaried employees, or 1990 for hourly employees) prorated for credited service less than 15 years. Such benefit is converted from a 10 year certain and life option to a life only option prior to combining with the regular benefit.

The additional Vanguard Plan benefit is based on service projected to age 65 (limited to 15 years), then prorated based on the ratio of (unlimited) service at termination date to (unlimited) service projected to age 65.

SCHEDULE SB ATTACHMENTS

Eligibility for Benefits

Normal or Late Retirement Benefit	Age 65.
Early Retirement Benefit	Age 55 with five years of vesting service; or age 50, provided age plus vesting service is at least 80.
Vested Deferred Benefit	5 years of Vesting Service
Disability Retirement Benefit	At any age or service upon total and permanent disability that has continued for at least 6 months.
Pre-Retirement Death Benefit	After completion of five years of Vesting Service, and married at time of death.

Benefits Paid upon the Following Events

Normal or Late Retirement Benefit	Accrued Benefit at Normal or Late Retirement Date
Early Retirement Benefit	Accrued Benefit at Early Retirement date multiplied by an early retirement factor due to earlier commencement of payments.

Age	Reduction Factor
65	100%
64	100%
63	100%
62	100%
61	97%
60	94%
59	90%
58	86%
57	82%
56	78%
50 - 55	74%

Copper & Brass Salaried – Pre-January 1, 2004 Terminations

Plan Name: ThyssenKrupp Materials NA, Inc. Pension Plan
EIN / PN: 38-0445860 / 001
Plan Sponsor: ThyssenKrupp Materials NA, Inc.
Valuation Date January 1, 2017

	Accrued normal retirement benefit determined as in Accrued Normal Retirement Benefit and reduced by 5/9% for each month that commencement precedes age 62 down to age 55. Actuarially equivalent reduction (based on the normal form of payment) is applied for commencement prior to age 55.
Vested Deferred Benefit	Accrued benefit payable at age 65, or reduced for early commencement at any age. Reduction is actuarially equivalent, based on the normal form of payment.
Disability Retirement Benefit	Accrued Normal Retirement Benefit, with continuing benefit accruals during the period of disability leave assuming that Compensation remains at the level in effect in the calendar year prior to disability.
Pre-Retirement Death Benefit	50% of the pension he would have been eligible to receive had the participant retired on the first day of the month in which he died. There is no charge for coverage.

Other Plan Provisions

Normal Form of Payment	Non-married Participants: Life Annuity. Married Participants: Qualified joint and 50% survivor's annuity, without reduction.
Optional Forms	As elected by Participant, actuarially equivalent to normal form including: ■ Joint & 50%, 55%, 66-2/3%, 75% or 100% Survivor ■ Ten- Year Certain & Life ■ Lump Sum Actuarial equivalence for annuity options is based on a 7.5% interest rate and the 1983 GAM (unisex) table. Lump sum distributions are based on the GATT rate for the December preceding payment, rounded down to the next lowest 0.5%, using the 1983 GAM (unisex) mortality table for lump sums prior to 2003, and the RR2001-62 mortality table beginning in 2003. The lump sum will reflect the normal form of payment. Lump sums for participants eligible for early retirement are based on

the accrued benefit reduced for immediate payment, otherwise based on the accrued benefit deferred to age 65.

Future Plan Changes

No future plan changes were recognized in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2017

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2017	3,697,684	7	3,697,684	607,204
2	Shortfall	01/01/2016	1,882,440	6	1,671,270	311,023
Total					5,368,954	918,227

Plan Name: ThyssenKrupp Materials NA, Inc. Pension Plan
EIN / PN: 38-0445860 / 001
Plan Sponsor: ThyssenKrupp Materials NA, Inc.
Valuation Date January 1, 2017