

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of)	
Ohio Power Company to Adjust)	
The Economic Development Cost)	Case No. 14-193-EL-RDR
Recovery Rider Rate)	

AEP OHIO's REPLY COMENTS

On February 3, 2014, Ohio Power Company ("Company" or "AEP Ohio") filed an application to update its economic development cost recovery rider (EDR) rate approved in AEP Ohio's most recent EDR update case (Case No. 13-1739-EL-RDR). The Company's proposed update is based on unrecovered costs resulting from the delta revenues (plus associated carrying costs) under the unique arrangements with Ormet Primary Aluminum Corp. (Ormet), Eramet Marietta, Inc. (Eramet), Globe Metallurgical, Inc. (Globe), and The Timken Company (Timken).

Attached to the application are schedules 1, 2.1, 3.1, 7, and 8 that reflect the amounts attributable to Ormet that the Company seeks to recover through the EDR pursuant to the Stipulation filed in Case No. 13-2206-EL-CSS, which resolves billing disputes and bankruptcy-related matters in connection with the Ormet unique arrangement.¹ These schedules demonstrate that recovery of the delta revenue associated with the Stipulation is comparable to the current level of delta revenue associated with the Ormet unique arrangement and does not cause the EDR to significantly increase. The Company proposes that the rate should be set at 12.59837%, effective with the first billing cycle of April 2014. The EDR rate prior to the first billing cycle of

¹ Also attached to the application are alternative schedules 1A, 2.1A, 3.1A, 7A, and 8A, which reflect only the Ormet deferrals previously authorized by the Commission for recovery through the EDR. The Company provided these alternative schedules in case the Commission decides to modify or reject the Stipulation or to approve the EDR rate before ruling on the Stipulation.

April 2014 will remain at 10.00620%.

The only party to file comments concerning the Company's proposed adjustment to the EDR rate was the Ohio Consumers' Counsel (OCC). OCC's comments focus exclusively on the delta revenues attributable to the Ormet unique arrangement. OCC's asserts that there are two groups of delta revenue — approved delta revenues and delta revenues that allegedly have not already been approved by the Commission. Specifically, of the \$49.336 million² that AEP Ohio needs to recover in order to be made whole, OCC contends that only \$38.853 million relate to prior Commission-approved deferrals, and \$10.483 million – resulting from September and October 2013 usage, along with a September 2013 usage deferral — are new costs that the Commission has not ruled upon. OCC argues that to promote fairness the Commission should require AEP Ohio to absorb the nearly \$10.5 million of unpaid bills. The Company briefly responds to these comments as follows.

1. **OCC's manufactured false dichotomy between approved and not-yet-approved delta revenue is incorrect, and it is inconsistent with both the language of the unique arrangement and the Commission's Opinion and Order approving the contract.**
 - A. All delta revenue under the unique arrangement is recoverable through AEP Ohio's EDR

The Commission's July 15, 2009 Opinion and Order in Case No. 09-119-EL-AEC approving the Ormet unique arrangement provides that all delta revenue is recoverable through AEP Ohio's EDR. After agreeing with Staff's recommendation that ratepayers should expect to pay no more than \$54 million each year in delta revenues, the Commission stated, "At the end of the term of the unique arrangement, AEP-Ohio will be permitted to recover any remaining

² This amount already reflects a reduction of \$147,375 for the expected payment under the Stipulation in Case No. 13-2206-EL-CSS, which remains pending before the Commission for approval. If the Stipulation is not adopted, the \$147,375 would increase the amount needed for AEP Ohio to be made whole.

deferred amounts, including carrying charges, through its economic development rider.” (Order at p. 10).³ Moreover, the Commission affirmatively decided to relieve Ormet of the obligation to provide a deposit – knowing that it would increase the ratepayers’ risk of having to cover the delta revenues should Ormet default. Id. at 14.) Thus, contrary to OCC’s position, AEP Ohio is already authorized to recover delta revenues during the duration of the unique arrangement through its EDR.

OCC argues that the Commission’s August 21, 2013 Entry authorizing deferrals for incurred costs not recovered from Ormet’s billings due in August and September 2013 did not address the \$10.5 million for unpaid September and October usage. OCC contends that these unpaid bills represent the subset of delta revenue that has not already been authorized for recovery under the EDR. However, these unpaid bills are covered by the Ormet Opinion and Order (as discussed above) and are squarely within the definition of delta revenue under the contract (as discussed further below). Consistent with the Ormet Opinion and Order approving the contract and paragraph 20 of the August 21, 2013 Entry, any amounts that are not timely paid – whether under a Commission-approved deferred payment arrangement or unpaid bills under the contract – are delta revenues and, thus, are foregone revenue under Section 4905.31, Revised Code, and shall be recovered by AEP Ohio through its EDR.⁴

B. The contract states that all unpaid bills are delta revenue

OCC’s position is premised on a false dichotomy between approved and not-yet-

³ Consistent with its determination that all delta revenues be recovered through AEP Ohio’s EDR, the Commission ruled that any delta revenue credits must be applied to AEP Ohio’s EDR as well. Order at 12.

⁴ OCC notes that it raised this distinction on rehearing of the August 21, 2013 Entry but the Commission rejected it as “premature.” AEP Ohio did not seek rehearing on the Commission’s decision regarding the September and October usage because, as noted above, the Commission-approved contract provides that any unpaid amounts are delta revenue. Nor would it have made sense for the Company to seek rehearing on the fact that the Commission denied OCC’s application for rehearing for a different reason.

approved delta revenue. The contract the Commission approved by its July 15, 2009 Opinion and Order in Case No. 09-119-EL-AEC defines delta revenue. Section 1.07 of the contract states, "Delta Revenue means all revenue which would be recoverable from Ormet under the AEP Ohio Tariff Rate, but for this Power Agreement, forgone by AEP Ohio as a result of the provisions of the Power Agreement, including as a result of an Event of Default by Ormet of this Power Agreement." (A Copy of the contract is attached as Exhibit A.) Section 8.01(a) specifies that an "Event of Default" includes "[f]ailure to make a payment within two (2) Business Days of when it is due for reasons other than the occurrence of a force majeure event that precludes Ormet's ability to process its payment." Thus, both the Opinion and Order and the approved compliance contract are clear that all billed unpaid amounts are delta revenue.

2. Fairness and the law require that AEP Ohio be made whole to tariff.

OCC states that AEP Ohio has not paid any of the Ormet rate subsidies to date; thus, according to OCC it would be unjust and unreasonable not to require AEP Ohio to pay the new (September and October) unpaid bills. (OCC Comments at 3, 5). Further, OCC argues that AEP Ohio has benefitted from the economic development subsidies provided to its customer, but only ratepayers have paid for it. (OCC Comments at 1, 4). According to OCC, AEP Ohio can offset the burden of the \$10.5 million of unpaid bills by selling energy and capacity previously used to serve Ormet. (OCC Comments at 6). This statement is false. AEP Ohio has already absorbed \$7.2 million relating to the October/November 2012 billing deferrals, consistent with the Commission's October 17, 2012 Entry on the 09-119 case. OCC also conveniently fails to acknowledge that AEP Ohio and its shareholders have effectively acted as an interest-free bank for the substantial deferred billing payments in 2012 and 2013 that exceed \$30 million. And, for the Company's participation in this economic development and job retention program, OCC now

advocates that AEP Ohio should be required to make what is tantamount to a \$10.5 million donation. Such a result is unfair and unlawful. Further, R.C. 4905.31 states that an arrangement such as the Commission-approved Ormet contract “may include a device to recover costs incurred in conjunction with any economic development and job retention program of the utility within its certified territory, including recovery of revenue foregone as a result of any such program.”

More to the point, both the Commission’s Opinion and Order approving the unique arrangement and the contract itself clearly state that unpaid billed amounts are delta revenue. OCC’s contention that the Commission should nonetheless order the Company to absorb the \$10.5 million in unpaid bills because AEP Ohio can sell the energy and capacity to offset the cost is speculative and irrelevant under the Commission’s prior decisions.

3. It continues to be unlikely that AEP Ohio will recover the outstanding amounts unpaid by Ormet under the unique arrangement but the Company will credit ratepayers for any amounts that are recovered.

OCC contends that AEP Ohio seeks to collect the \$10.5 million from customers via the EDR while at the same time this amount (plus an additional \$5 million for the July 2013 usage deferral) is part of an administrative expense claim in bankruptcy court, which, according to OCC, would amount to a windfall, double recovery for the Company. (OCC Comments at 7). While the OCC is correct that AEP Ohio has an allowed administrative expense claim in the bankruptcy court for these amounts, it is incorrect that the allowance of this claim will result in a double recovery for AEP Ohio. The Company, through the filing of several pleadings in the bankruptcy case, tried to get Ormet to pay past due post-petition charges due and owing to AEP, but was denied by the Bankruptcy Judge. At this time, Ormet is unable to pay its administrative claims in the bankruptcy. Moreover, as reflected in Ormet’s January 2014 Operating Report (the

latest available report available from the Bankruptcy Court's docket), which is attached as Exhibit B, it continues to appear likely that administrative claims in the bankruptcy will not be paid in full, if at all. Finally, in the unlikely event that AEP does recover some amounts on its allowed administrative expense claim in the Bankruptcy Court, it has already committed to refund any such recovery to the ratepayers.

4. If the Commission adopts OCC's position, it would implicitly be rejecting the Stipulation filed by AEP Ohio and Ormet to resolve the billing disputes under the unique arrangement in Case No. 13-2206-EL-CSS.

In Case No. 13-2206-EL-CSS, Ormet filed a complaint against AEP Ohio regarding unresolved billing matters related to the unique arrangement. AEP Ohio and Ormet were able to resolve the billing disputes as part of a settlement filed on February 3, 2014 and approval of that Stipulation remains pending before the Commission. In Paragraph IV.3 of the Stipulation, the parties recommended as a condition of that agreement that the Commission approve the delta revenues associated with the billing disputes and indicated that the Commission may wish to either resolve the CSS and EDR cases in parallel or to adopt the Stipulation after adopting the Schedule 1 of the EDR filing. In the event that the Commission decided to reject the Stipulation, the Company included a Schedule 1A with the EDR filing that excludes the effects of the Stipulation. Adopting OCC's position here would implicitly reject the Stipulation and likely suggest that the alternative EDR filing (Schedule 1A) would end up being adopted. Thus, in addition to reaching the wrong result, the Commission would also have to proceed to adjudicate the billing dispute.

CONCLUSION

The Commission should reject the comments of OCC and approve the EDR being proposed by the Company in Schedule 1 of the Application.

Respectfully submitted,

/s/ Steven T. Nourse

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CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and accurate copy of the foregoing document was served this 7th day of March, 2014 by electronic mail upon counsel listed below.

/s/ Steven T. Nourse

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Exhibit A

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PUCO

September 17, 2009

VIA FEDERAL EXPRESS

Public Utilities Commission of Ohio
Docketing Division
180 East Broad Street
Columbus, Ohio 43215-3793

Re: Enclosed Document for Filing in Case No. 09-119-EL-AEC

Dear Sir or Madam:

Enclosed please find an original and seven (7) copies of the revised and executed Power Agreement between Ormet Primary Aluminum Corporation ("Ormet") and Ohio Power Company and Columbus Southern Power Company (collectively "AEP Ohio") in Case No. 09-119-EL-AEC. Also enclosed are 8 copies of a redline showing revisions to the proposed contract as filed by Ormet with its amended application on April 10, 2009. One additional copy of each is enclosed to be date-stamped and returned to me in the enclosed, self-addressed Federal Express envelope.

The attached revised Power Agreement is submitted in compliance with the Commission's July 15, 2009 Order and Opinion in Case No. 09-119/EL-AEC.

Thank you for your assistance in this matter. If you have any questions please contact me at the telephone number above.

Sincerely,

Emma F. Hand
-JFB for

Emma F. Hand

Enclosures

This is to certify that the images appearing are an accurate and complete reproduction of a case file document delivered in the regular course of business.
Technician *SM* Date Processed SEP 18 2009

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing filing has been served upon the below-named persons via regular U.S. Mail Service, postage prepaid, this 17th day of September, 2009.

Emma F. Hand

Emma F. Hand — *DOB for*
Attorney for Ormet Primary Aluminum Corporation

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Original

POWER AGREEMENT

between

ORMET PRIMARY ALUMINUM CORPORATION

and

OHIO POWER COMPANY

and

COLUMBUS SOUTHERN POWER COMPANY

POWER AGREEMENT

between

ORMET PRIMARY ALUMINUM CORPORATION

and

OHIO POWER COMPANY

and

COLUMBUS SOUTHERN POWER COMPANY

This Power Agreement is entered into on September 16, 2009, between Ormet Primary Aluminum Corporation ("Ormet"), a Delaware Corporation, and Ohio Power Company ("Ohio Power") and Columbus Southern Power Company ("Columbus Southern") (collectively "AEP Ohio").

WHEREAS Ormet owns an aluminum reduction facility at Hannibal, Ohio that when at full operation (1) has approximately 1,000 employees with wages totaling approximately \$56,000,000 per year; (2) covers approximately 7,000 of its workers', retirees', and family members' health care, at a cost of more than \$16,000,000 per year; (3) pays approximately \$300,000 annually in taxes to Monroe County and its School District; and (4) purchases approximately \$15,000,000 to \$20,000,000 per year in goods and services in the Ohio Valley;

WHEREAS Ohio Power and Columbus Southern are electric utilities providing electric service to customers in the State of Ohio;

WHEREAS Ormet and AEP Ohio were parties to a Stipulation dated November 8, 2006, as amended ("2006 Stipulation"), under which AEP Ohio provided electric energy to Ormet's facilities at Hannibal, Ohio, which stipulation by its own terms was scheduled to expire on December 31, 2008;

WHEREAS in light of the scheduled expiration date of the 2006 Stipulation and the fact that AEP Ohio's proposed Electric Security Plan ("ESP") filing had not yet been approved by the Commission as of January 1, 2009, the Parties entered into an Interim Agreement approved by the Commission on January 7, 2009 in Case Nos. 08-1338-EL-AAM and 08-1339-EL-UNC. That Interim Agreement provides for service from AEP Ohio to Ormet until the effective date of new AEP Ohio approved tariffs based on a Commission ruling on the Companies' ESP application (*i.e.* if the Commission adopts the ESP as proposed or if the Companies accept any modifications made to the ESP by the Commission) and the effective date of a new special arrangement between AEP Ohio and Ormet subsequently approved by the Commission;

WHEREAS under Section 4905.31 of the Ohio Revised Code, a utility and a customer may enter into any financial device practicable or advantageous to the parties interested, including a device to recover costs incurred, including revenues foregone, in conjunction with any economic development and job retention program of the utility;

WHEREAS under Section 4901:1-38-05 of the Ohio Administrative Code ("OAC"), a customer may apply to the Commission for approval of a unique arrangement with the electric utility;

WHEREAS the cost of electricity represents almost one third of Ormet's costs and Ormet asserts it cannot operate unless it can obtain electricity below a certain price relative to the price at which it can sell its output;

WHEREAS Ormet has sold forward its metal production for most of 2009 to secure revenue and thus financing for its operations;

WHEREAS Ormet desires to enter into a power agreement that will assure that it has sufficient cash flow to sustain its operations at the Hannibal Facilities and to pay its required legacy costs for 2010 to 2018; and

WHEREAS Ormet desires to enter into a new power agreement pursuant to Section 4905.31 of the Ohio Revised Code and Section 4901:1-38-05 of the OAC in order to ensure that Ormet is able to continue operations at its Hannibal Facilities;

WHEREAS the Commission on July 15, 2009 issued an *Opinion and Order* in Case No. 09-119-EL-AEC requiring Ormet and AEP to file an executed Power Agreement that conforms to the modifications to Ormet's proposed power agreement ordered by the Commission;

NOW, THEREFORE, Ormet and AEP Ohio set forth their agreement for electric service at the Hannibal Facilities as follows:

ARTICLE ONE. DEFINITIONS

1.01 AEP Ohio Tariff Rate means the applicable tariff and riders, defined in terms of \$/MWh, as approved from time to time by the Commission for the total cost of energy delivered, including all generation, distribution, transmission, customer and rider charges, existing and implemented during the term of this Power Agreement, that would otherwise be applicable to Ormet, but excluding any charges or credits that may result pursuant to Article Eleven or Twelve. For example, at the outset of this Power Agreement, the applicable tariff would be equal to (a) the amount Ormet would pay if 50 percent of its load were billed based on the Ohio Power Company Schedule GS-4 Transmission Voltage Service, presently found at Original Sheet No. 24-1, *et seq.* of P.U.C.O. No. 19 and applicable riders, and 50 percent of its load were billed based on the Columbus Southern Power Company Schedule GS-4 Service, presently found at Original Sheet No. 24-1, *et seq.* of P.U.C.O. No. 7 and applicable riders, divided by (b) the

metered energy billing determinant for the billing month. Notwithstanding any other provision of this Power Agreement, Ormet will be responsible for paying the KWH Tax through self-assessment.

1.02 Annual LME Price is a load-weighted average of the Monthly LME Prices calculated by dividing (a) the sum of the product for each month in the year of (i) the Monthly LME Price and (ii) the metered energy billing determinant, by (b) the sum of the metered energy billing determinant for each month in the year.

1.03 Annual Ormet Rate means the rate in \$/MWh on a delivered basis as calculated in accordance with Section 5.06, 5.07, 5.08 and 5.09. The Annual Ormet Rate includes all generation, distribution, transmission, customer and rider charges, existing and implemented during the term of this Power Agreement, that would otherwise be applicable to Ormet, but excludes any charges or credits that may result pursuant to Article Eleven or Twelve. Notwithstanding any other provision of this Power Agreement, Ormet will be responsible for paying the KWH Tax through self-assessment.

1.04 Annual Target Price. In a calendar year where the AEP Ohio Tariff Rate was modified the Annual Target Price means a load-weighted average of the Target Prices calculated by dividing (a) the sum of the product for each period to which different AEP Ohio Tariff Rates applied and (i) the Target Price and (ii) the metered energy billing determinant for that period, by (b) the sum of the metered energy billing determinant for each period. In years where there is no modification of the AEP Ohio Tariff Rate over the course of the calendar year, the Annual Target Price would equal the Target Price.

1.05 Business Day means any day except a Saturday, Sunday or Federal Reserve Bank holiday. A Business Day shall open at 8:00 am and close at 5:00 pm local time for the relevant Party's place of business.

1.06 Commission means the Public Utilities Commission of Ohio.

1.07 Delta Revenue means all revenue which would be recoverable from Ormet under the AEP Ohio Tariff Rate, but for this Power Agreement, foregone by AEP Ohio as a result of the provisions of the Power Agreement, including as a result of an Event of Default by Ormet of this Power Agreement. Because Ormet has committed to pay the KWH Tax under this Power Agreement through self-assessment, such amounts will not be included in the Delta Revenue.

1.08 Delivery Point means the interconnection of AEP's two double-circuit 138 KV steel tower transmission lines in Ohio Township, Monroe County, Ohio at Tower 39 on double-circuit Line #1 and at Tower 38 on double-circuit Line # 2.

1.09 Defaulting Party shall have the meaning set forth in Section 8.01.

1.10 Event of Default shall have the meaning set forth in Section 8.01.

1.11 Force Majeure means an event or circumstance which prevents one Party from performing its obligations under this Power Agreement, which event or circumstance was not reasonably anticipated, which is not within the reasonable control of, or the result of the negligence of the claiming Party, including, but not limited to, the following: (i) physical events such as acts of God, landslides, lightning, earthquakes, fires, storms or storm warnings, such as hurricanes resulting in evacuation of the affected area, floods, washouts, explosions, breakage or accident or necessity of repairs to machinery or equipment; (ii) weather related events affecting an entire geographic region; (iii) acts of others such as strikes, lockouts or other industrial disturbances, riots, sabotage, insurrections or wars, or acts of terror; and (iv) governmental

actions such as necessity for compliance with any court order, law, statute, ordinance, regulation, or policy having the effect of law promulgated by a governmental authority having jurisdiction.

1.12 Hannibal Facilities means the aluminum reduction facility that, as of the date of this Power Agreement, is owned and operated by Ormet in Hannibal, Ohio.

1.13 Indexed Rate means the rate schedule in \$/MWh Ormet could pay that would produce sufficient cash flow to sustain its operations at the Hannibal Facilities and to pay its required legacy costs, depending upon the Annual LME Price of aluminum. The Indexed Rate schedule will be submitted to the Commission by Ormet in accordance with Section 5.03.

1.14 KWH Tax means the Ohio kWh tax associated with Ormet's consumption of electricity normally accounted for in AEP Ohio's KWH Tax Riders presently found at Original Sheet No. 62-1 of both P.U.C.O. No. 19 and P.U.C.O. No. 7. Under this Power Agreement Ormet shall pay the KWH Tax applicable to Ormet through self-assessment.

1.15 Metering Point shall mean the Kammer substation owned and operated by Ohio Power.

1.16 Monthly LME Price means the simple monthly average of the daily cash settlement price in \$/Tonne for high grade aluminum as quoted on the London Metals Exchange and as published by Reuters. If the London Metals Exchange or Reuters experiences a disruption that causes the daily cash settlement price not to be published, or ceases to publish such price, the Parties shall work in good faith to agree upon a suitable replacement index or price source. Once the Parties have reached agreement upon a suitable replacement index, the Parties' decision shall be filed with the Commission.

1.17 Monthly Ormet Rate means the monthly rate in \$/MWh on a delivered basis as calculated in accordance with Section 5.04, 5.05, 5.08 and 5.09. The Monthly Ormet Rate

includes all generation, distribution, transmission, customer and rider charges, existing and implemented during the term of this Power Agreement, that would otherwise be applicable to Ormet, but excludes any charges or credits that may result pursuant to Articles Eleven or Twelve. Notwithstanding any other provision of this Power Agreement, Ormet will be responsible for paying the KWH Tax through self-assessment.

1.18 Non-Defaulting Party shall have the meaning set forth in Section 8.02.

1.19 Party or Parties means AEP Ohio and/or Ormet.

1.20 Performance Assurance means collateral in the form of either cash held in escrow, letter(s) of credit or other security acceptable to the Party to whom it is offered.

1.21 POLR means the provider of last resort under the AEP Ohio tariffs.

1.22 Ramp-Up Period means the period of time during which Ormet is actively restoring the Hannibal Facilities operations, with the intent of restoring operations to at least four potlines, following any shutdown of all or part of the Hannibal Facilities.

1.23 Target Price means the LME Price in \$/Tonne at which Ormet could afford to pay the AEP Ohio Tariff Rate and still maintain sufficient cash flow to sustain its operations at the Hannibal Facilities and to pay its required legacy costs. The Target Price will be set annually in the schedule submitted to the Commission by Ormet pursuant to Section 5.03.

1.24 Terms and Conditions of Service means the Terms and Conditions of Service contained within the Ohio Power Company tariff for bundled retail electric service, P.U.C.O. No. 19 as of the date of filing of this Power Agreement, or any successor tariff as approved from time to time by the Commission.

1.25 Tonne means a metric ton equal to 1,000 kilograms.

ARTICLE TWO. SCOPE AND TERM

2.01 During the term of this Power Agreement, AEP Ohio agrees to furnish to Ormet, and Ormet agrees to take from AEP Ohio, all of the electric energy of the character specified herein, subject to the Terms and Conditions of Service, except as otherwise set forth herein. In the event the Terms and Conditions of Service conflict with the terms and conditions set forth herein, the terms and conditions set forth in this Power Agreement shall be controlling.

2.02 Term: This Power Agreement shall be effective from the filing date of this executed contract through December 31, 2018, subject to Article Three.

2.03 Section 2.02 notwithstanding, the Parties agree that the Commission may, upon petition or *sua sponte*, require modification of this Power Agreement upon a finding that the rates produced under this Power Agreement are no longer just and reasonable. The Parties further agree that, subject to Section 3.01, such modification (i) may not be effective earlier than January 1, 2016 unless the cumulative net discount from the AEP Ohio Tariff Rate exceeds 50 percent of the amount Ormet would have been required to pay under the AEP Ohio Tariff Rate and (ii) shall not go into effect between the Parties until the later of the beginning of the next calendar year or 120 days.

ARTICLE THREE. EARLY TERMINATION

3.01 Either Party may terminate this Power Agreement (a) in an Event of Default, as specified in Section 8.01; (b) if the Commission rejects or requires a materially adverse modification of a schedule submitted by Ormet pursuant to Section 5.03 of this Power Agreement; (c) if the Commission requires any modification to this Power Agreement that is materially adverse to that Party (as determined in the sole discretion of the relevant Party); or (d) if the Commission, in any order, whether specifically modifying this Power Agreement or

otherwise, limits AEP Ohio's recovery of Delta Revenues associated with this Power Agreement in a manner more adverse than the July 15, 2009 Opinion and Order in Case No. 09-119-EL-AEC. Except as provided in Sections 3.02, 3.04, and 8.02, or as agreed to by the Parties in writing, such Early Termination can occur only upon ninety (90) days written notice.

3.02 Notwithstanding Section 3.01, in the event that Ormet determines there may be a need to shut down the Hannibal Facilities, it shall timely provide AEP Ohio with a copy of the notice required to be issued in such circumstances under the Worker Adjustment and Retraining Notification Act (29 U.S.C. 2101, *et seq.*) ("WARN Notice"). Should Ormet subsequently shut down the Hannibal Facilities, Ormet may terminate the Power Agreement upon twelve months notice. The Power Agreement shall in any event terminate 24 months from the date of shut down, unless, prior to the expiration of the 24-month period, Ormet is in a Ramp-Up Period.

3.03 Upon such Early Termination the Party seeking Early Termination shall determine a termination payment by netting all amounts then owing to the Party seeking termination against all amounts owing to the other Party under this Power Agreement. The Party seeking termination shall give written notice to the other Party of the amount of the termination payment and whether the payment is due to or due from the Party seeking termination. The notice shall include a written statement explaining in reasonable detail the calculation of the termination payment. The termination payment shall be made by the Party that owes it within 2 (two) Business Days of the receipt of such notice. The Party not seeking termination may dispute the calculation of the termination payment in whole or in part, by providing to the Party seeking termination a detailed written explanation of the basis for such dispute, provided, however, that the Party from whom termination payment is due shall first pay any non-disputed amount and offer Performance Assurance for the other Party. The only payments that may be

used by Ormet to offset termination payments owing to AEP Ohio are payments resulting from the True-Up calculation under Section 6.02, the Indemnification provision (Section 13.06), or billing/metering errors.

3.04 In the event that Ormet does not begin to reduce the amount of the accumulated deferrals and carrying charges resulting from this Power Agreement, through the payment of above-tariff rates, pursuant to the terms of this Power Agreement, by April 1, 2012, the Commission may modify this Power Agreement, up to and including termination of this Power Agreement. The crediting of any POLR charges by AEP Ohio in the form of delta revenue credits shall not constitute the payment of above-tariff rates by Ormet for purposes of this provision.

ARTICLE FOUR. POWER SUPPLY

4.01 AEP Ohio shall supply up to 540 MWh of electric energy in each hour at Ormet's Hannibal Facilities, subject to any reductions agreed to by the Parties in writing pursuant to Articles Eleven or Twelve of this Power Agreement. Ormet shall endeavor to give AEP twenty-one (21) days notice if it plans to increase or reduce its load by greater than 80 MW.

4.02 The electric energy delivered by AEP Ohio under this Power Agreement shall be delivered at the Delivery Point.

ARTICLE FIVE. COMPENSATION

5.01 For the calendar year 2009: Upon the effective date of this Power Agreement, AEP Ohio shall bill Ormet, for the balance of 2009, at a rate which, except as described in section 5.02, for all of calendar year 2009, averages \$38.00/MWh.

5.02 For the calendar year 2009, the Ormet rate shall average \$35.00/MWh for the periods when Ormet curtailed production to between the equivalent of 4.6 potlines (810 pots)

and the equivalent of 4 potlines (688 pots), and \$34.00/MWh for the periods when Ormet curtailed production to the equivalent of 4 potlines (less than 688 pots but more than 500). The \$35.00/MWh rate and \$34.00/MWh rate are contingent upon Ormet maintaining employment levels at 900 employees for calendar year 2009.

5.03 For each year of the 2010 through 2018 term, Ormet shall prepare a schedule showing the Indexed Rate and the Target Price. The schedules for calendar years 2010 and 2011 are attached to this Power Agreement as Schedules A and B. Ormet shall have the right to submit to the Commission revised schedules for 2010 and 2011, no later than October 1, 2009 and 2010, respectively. Beginning in 2011, Ormet will submit a schedule no later than October 1 of each year for Commission approval for the following calendar year. In the event that the AEP Ohio Tariff Rate is modified during any calendar year, Ormet may submit a revised schedule to the Commission to reflect the changed AEP Ohio Tariff Rate. The Commission may require an independent third-party review at Ormet's expense of any schedule submitted. In the event that a proposed schedule has not been approved by the Commission prior to the proposed effective date of the schedule, the existing schedule shall remain in effect until the new schedule is approved. Upon approval by the Commission, the new schedule shall then go into effect retroactively to the proposed effective date of the schedule.

5.04 The Monthly Ormet Rate for the calendar years 2010 and 2011 shall be determined as follows (and as further modified in Sections 5.08 and 5.09):

- (a) When the Monthly LME Price is less than or equal to the Target Price, the Monthly Ormet Rate shall equal the Indexed Rate.

- (b) When the Monthly LME Price is greater than the Target Price but not more than \$300/Tonne above the Target Price, the Monthly Ormet Rate shall equal 102 percent of the AEP Ohio Tariff Rate.
- (c) When the Monthly LME Price is greater than the sum of \$300/Tonne plus the Target Price, the Monthly Ormet Rate shall equal 105 percent AEP Ohio Tariff Rate.

5.05 The Monthly Ormet Rate for the years 2012 through 2018 shall be determined as follows (and as further modified in Sections 5.08 and 5.09):

- (a) When the Monthly LME Price is less than or equal to the Target Price, the Monthly Ormet Rate shall equal the Indexed Rate.
- (b) When the Monthly LME Price is greater than the Target Price but not more than \$300/Tonne above the Target Price, the Monthly Ormet Rate shall equal 104 percent of the AEP Ohio Tariff Rate.
- (c) When the Monthly LME Price is greater than the sum of \$300/Tonne plus the Target Price, the Monthly Ormet Rate shall equal 108 percent AEP Ohio Tariff Rate.

5.06 The Annual Ormet Rate for the years 2010 through 2011 shall be determined as follows (and as further modified in Sections 5.08 and 5.09):

- (a) When the Annual LME Price is less than or equal to the Annual Target Price, the Annual Ormet Rate shall equal the Indexed Rate.
- (b) When the Annual LME Price is greater than the Annual Target Price but not more than \$300/Tonne above the Annual Target Price, the

Annual Ormet Rate shall equal 102 percent of the AEP Ohio Tariff Rate.

- (c) When the Annual LME Price is greater than the sum of \$300/Tonne plus the Annual Target Price, the Annual Ormet Rate shall equal 105 percent of the AEP Ohio Tariff Rate.

5.07 The Annual Ormet Rate for the years 2012 through 2018 shall be determined as follows, and as further modified in Sections 5.08 and 5.09:

- (a) When the Annual LME Price is less than or equal to the Annual Target Price, the Annual Ormet Rate shall equal the Indexed Rate.
- (b) When the Annual LME Price is greater than the Annual Target Price but not more than \$300/Tonne above the Annual Target Price, the Annual Ormet Rate shall equal 104 percent of the AEP Ohio Tariff Rate.
- (c) When the Annual LME Price is greater than the sum of \$300/Tonne plus the Annual Target Price, the Annual Ormet Rate shall equal 108 percent of the AEP Ohio Tariff Rate.

5.08 Maximum Rate Discount:

- (a) The maximum monthly discount from the AEP Ohio Tariff Rate to which Ormet is entitled as defined in Sections 5.04 and 5.05 shall be the greater of (i) the maximum annual discount as defined in this section and Section 5.09 times 12.5% or (ii) the unused maximum annual discount divided by the remaining months in the calendar year. Nonetheless, the monthly discount may never exceed the monthly AEP

Ohio Tariff Rate. If the annual discount is consumed prior to the end of the calendar year, Ormet shall pay the full AEP Ohio Tariff Rate for the remaining months of the year.

(b) The maximum annual discount from the AEP Ohio Tariff Rate to which Ormet is entitled, as calculated by aggregating the Delta Revenue amounts for each month in the applicable year under Sections 5.03 through 5.06, shall be as follows and as further defined in Section 5.08:

- (1) For calendar years 2010 and 2011, the maximum discount from the AEP Ohio Tariff Rate to be received by Ormet will be \$60 million per year.
- (2) For calendar year 2012, the maximum discount from the AEP Ohio Tariff Rate to be received by Ormet shall be \$54 million.
- (3) For calendar years 2013 through 2018, the maximum discount from the AEP Ohio Tariff Rate to be received by Ormet shall be reduced each year by \$10 million, until the discount phases out completely for calendar year 2018, except as otherwise specified in Section 5.08(b)(4).
- (4) Notwithstanding Section 5.08(b)(3), in calendar years 2013 through 2018, Ormet may elect to use, in the current year, any unused portion of the maximum discount from a previous year, determined by comparing the aggregate annual discount to the maximum discount permitted according to this Section 5.08.

Ormet shall make this election by providing written notice to AEP-Ohio and by filing such notice at the Commission in Case No. 09-119-EL-AEC. The adjusted maximum discount shall not exceed \$54 million in any year between 2013 and 2018.

5.09 The Maximum Rate Discount defined in Section 5.08 above shall be further modified as follows based on the number of full-time employees at the Hannibal Facilities:

- (a) For calendar years 2010 through 2018, Ormet will be required to provide a report by the third business day of each month to Commission Staff and AEP Ohio detailing employment levels for the prior month.
- (b) If Ormet's average employment level in any month is below 650 full-time employees by at least 50 employees, the Maximum Rate Discount for the calendar year shall be reduced by one-twelfth of \$10 million for each 50 employees below 650 for each month such reduced employment is applicable. This reduction would be in addition to the yearly phase-out of the discount in Section 5.08.

ARTICLE SIX. BILLINGS AND PAYMENT

6.01 Monthly Billing: Monthly billings to Ormet shall equal the product of (i) the Monthly Ormet Rate (as defined in Sections 5.04, 5.05, 5.08 and 5.09) and (ii) the metered energy billing determinant for the billing month. Ormet shall be obligated to pay only for electric energy it consumes, as determined by the metered energy billing determinants.

$$MB = (MOR \times MBD)$$

Where:

MB = monthly billing (\$)

MOR = Monthly Ormet Rate (\$/MWh)

MBD = metered energy billing determinant (MWh)

6.02 Annual True-Up

- (a) In February of 2010, AEP Ohio shall calculate a true-up value for calendar year 2009. The true-up value shall be equal to the difference between (i) the total billings made to Ormet under this Power Agreement in 2009 and (ii) the billings due from Ormet under Sections 5.01 and 5.02, given Ormet's actual production levels and the actual metered energy billing determinants in each month of 2009.**
- (b) Beginning in 2011, each February, AEP Ohio shall calculate a true-up value for the prior year. Such true-up value shall be equal to the difference between (i) the total billings made to Ormet in the prior year in accordance with Section 6.01; and (ii) the greater of (a) the product of the Annual Ormet Rate and the actual metered energy billing determinants for the entire calendar year, and (b) the AEP Ohio Tariff Rate times the actual metered energy billing determinants for the entire calendar year, less the Maximum Discount determined pursuant to Sections 5.08 and 5.09.**

T = B - greater of (AOR x AB) or (AEP Ohio Tariff Rate x AB) less the Maximum Discount

6.03 Where:

T = true-up value (\$)

B = total billings to Ormet during the year (\$)

AOR = Annual Ormet Rate (\$/MWh)

AB = actual metered energy billing determinants for Ormet during the year (MWh)

If the true-up calculation yields a positive value, it shall be reflected as a credit on Ormet's bill that shall be divided into twelve equal parts and billed over the next twelve (12) consecutive months. If the true-up calculation yields a negative value, it shall be reflected as a surcharge on Ormet's bill that shall be divided into twelve equal parts and billed over the next twelve (12) consecutive months. The true-up for calendar year 2018 shall be billed or refunded in a lump sum or by any other method upon which the Parties mutually agree. If the Parties mutually agree, they may voluntarily perform a true-up prior to the end of the calendar year for that portion of the year for which LME Prices and actual year-to-date metered billing determinants are available at the time of the true-up.

6.04 Payment

- (a) Ormet shall pay its monthly bill in accordance with the Terms and Conditions of Service. Ormet shall not be required to provide a deposit or pay in advance. This provision is intended to increase Ormet's cash flow and thereby allow Ormet to increase the Indexed Rate reflected in Ormet's schedule, thus reducing the Delta Revenue. The Parties agree that these payment terms are conditioned upon a Commission order that provides AEP Ohio recovery of Delta Revenue should there be an Event of Default by Ormet.
- (b) Notwithstanding Section 6.04(a), in the event that Ormet issues a WARN notice indicating its intent to shut down all potlines at the Hannibal Facilities, Ormet shall adjust its payments such that it

prepays for its electricity on a weekly basis until either (1) the WARN Notice expires without the corresponding shut down or (2) Ormet enters a Ramp-Up period. There would not be a deposit required.

**ARTICLE SEVEN.
CHARACTER OF SERVICE AND METERING**

7.01 All electric energy delivered by AEP Ohio under this Power Agreement will be alternating current at approximately 138,000 volts, three-wire, three phase, 60 HZ delivered at the Delivery Point.

7.02 Each Party shall exercise reasonable care to maintain and operate, or cause to be maintained and operated, their respective facilities related to the receipt and transmission of power in accordance with good utility practice.

7.03 Electric energy delivered by AEP Ohio under this Power Agreement shall be metered at the Metering Point.

**ARTICLE EIGHT.
DEFAULT**

8.01 An "Event of Default" shall mean, with respect to a Party (the "Defaulting Party"), the occurrence of any of the following:

- (a) Failure to make a payment within two (2) Business Days of when it is due for reasons other than the occurrence of a force majeure event that precludes Ormet's ability to process its payment;
- (b) Failure by AEP Ohio to deliver the electric energy required under this Power Agreement, for reasons other than the occurrence of a Force Majeure event;
- (c) Such Party assigns this Power Agreement as permitted under Section 13.04 and the assignee fails to assume all the obligations of such Party

under this Agreement to which the assignor or its predecessor was bound by operation of law or pursuant to an agreement reasonably satisfactory to the other Party;

- (d) Any representation or warranty made by such Party herein is false or misleading in any material respect when made or when deemed made or repeated; or
- (e) Any failure to perform any other material covenant or obligation set forth in this Power Agreement if such failure is not remedied within three (3) Business Days after written notice.

8.02 If an Event of Default with respect to a Defaulting Party shall have occurred, the other Party (the "Non-Defaulting Party") has the right, but not the obligation, to terminate this Power Agreement upon three (3) Business Days written notice if the Default is not cured. In the event of Default by Ormet, AEP Ohio has the right to terminate service to Ormet three (3) Business Days after providing written notice of termination to Ormet. Either Party may cure the Event of Default within three (3) Business Days of receipt of the written notice of Default from the Non-Defaulting Party.

ARTICLE NINE. REGULATORY AUTHORITIES

9.01 The Parties specifically recognize that this Power Agreement is subject to approval by and ongoing jurisdiction of the Commission. To that end, this Power Agreement is subject to modification to reflect any Commission order in Case No. 09-119-EL-AEC or expressly requiring or permitting modification of this contract. Any such modification shall be submitted to the Commission in writing.

9.02 Notwithstanding Section 9.01, this Power Agreement and its continued effectiveness is expressly conditioned upon approval by the Commission, without change or condition that is more adverse to either Party (as determined in the sole discretion of the relevant Party) than the July 15, 2009 Opinion and Order in Case No. 09-119-EL-AEC.

**ARTICLE TEN.
FORCE MAJEURE**

10.01 Except with regard to a Party's obligation to make payment(s) then due or becoming due to the other Party, neither Party shall be liable to the other for failure to perform its obligations under this Power Agreement, to the extent such failure was caused by Force Majeure. The Party not claiming Force Majeure shall not be required to perform or resume performance of its obligations to the Party claiming Force Majeure corresponding to the obligations of the Party claiming Force Majeure excused by Force Majeure.

10.02 The Party claiming Force Majeure shall make reasonable efforts to avoid the adverse impacts of a Force Majeure and to resolve the event or occurrence once it has occurred in order to resume performance; provided, however, that the settlement of strikes, lockouts or other industrial disturbances shall be within the sole discretion of the Party experiencing such disturbance.

10.03 Neither Party shall be entitled to the benefit of the provisions of Force Majeure to the extent performance is affected by any or all of the following circumstances: (i) the Party claiming Force Majeure failed to remedy the condition and to resume the performance of such covenants or obligations with reasonable dispatch; or (ii) economic hardship, to include, without limitation, AEP Ohio's ability to sell power at a higher or more advantageous price than the price set forth in this Power Agreement, Ormet's ability to purchase power at a lower or more advantageous price than the price set forth in this Power Agreement; or (iii) the loss or failure of

AEP Ohio's power supply where AEP Ohio fails to procure a replacement power supply in a manner consistent with good utility practice. If sufficient power supply to serve this load cannot be procured, in a manner consistent with good utility practice, then AEP Ohio's ability to serve Ormet will be subject to the requirements of Section 4901:5-19, Ohio Administrative Code, and AEP Ohio's emergency plan required by Section 4901:1-10-08, Ohio Administrative Code and will be considered a Force Majeure Event.

10.04 Notwithstanding anything to the contrary herein, the Force Majeure event as claimed by a Party must have actually prevented or restricted that Party from performing the subject obligations under the Power Agreement and the particular affected transactions at the Delivery Point. Without limiting the generality of the foregoing, if the Force Majeure event partially interrupts or curtails one Party from performing its delivery or receipt obligations under a transaction at the Delivery Point, then the obligations of such Party will be reduced only in direct proportion to the effect that the Force Majeure event has had on the ability of the restrained Party to meet all of its firm delivery or receipt obligations at such Delivery Point.

10.05 The Party claiming Force Majeure must provide notice to the other Party. Initial notice may be given orally; however, written notice with reasonable details of the event or occurrence is required as soon as reasonably possible. Upon providing written notice of Force Majeure to the other Party, the Party claiming Force Majeure will be relieved of its obligation, from the onset of the Force Majeure event, to make or accept delivery of power, as applicable, to the extent and for the duration of Force Majeure, and neither Party shall be deemed to have failed in such obligations to the other during such occurrence or event.

**ARTICLE ELEVEN.
ENERGY EFFICIENCY**

11.01 To the extent that Ormet has implemented or implements during the term of the Power Agreement energy efficiency measures in the normal course of its process improvement activities, such energy efficiency gains may be included by AEP Ohio in meeting its energy efficiency requirements.

11.02 To the extent that Ormet identifies potential energy efficiency projects that would require capital investment outside the normal course of its process improvements, it may inform AEP Ohio of such potential projects. If AEP Ohio and Ormet reach an agreement whereby Ormet undertakes such an energy efficiency project and commits the energy efficiency project for inclusion by AEP Ohio in meeting its energy efficiency requirements, the parties will then determine whether to amend this Power Agreement or develop a separate agreement to reflect such an agreement.

**ARTICLE TWELVE.
DEMAND RESPONSE**

12.01 AEP Ohio and Ormet may from time to time evaluate demand response options to determine the extent to which Ormet can provide value to AEP Ohio by managing its load and the cost that such activities would impose on Ormet. If AEP Ohio and Ormet reach an agreement whereby Ormet undertakes such demand response activities at the request of AEP Ohio and commits those efforts for inclusion by AEP Ohio in meeting its peak demand reduction requirements, the parties will then determine whether to amend this Power Agreement or develop a separate agreement to reflect such an agreement.

**ARTICLE THIRTEEN.
GENERAL PROVISIONS**

13.01 Right of Entry: Ormet shall grant to AEP Ohio throughout the term of this Power Agreement reasonable rights in or on Ormet property, including rights of ingress or egress reasonably necessary for AEP Ohio to fulfill its responsibilities under this Power Agreement for the installation, operation, maintenance, testing and replacement of facilities of AEP Ohio in or on Ormet's property, provided that AEP Ohio shall give Ormet reasonable notice prior to exercising those rights, and AEP Ohio shall not exercise such rights prior to approval by Ormet, which approval shall not be unreasonably withheld. In no event shall Ormet be held liable for any damage to any person or property resulting from the actions of AEP Ohio personnel while on Ormet's property, unless such damage is the result of gross negligence or willful misconduct on the part of Ormet.

13.02 Notice: All notices under this Power Agreement shall be in writing, and if to AEP Ohio, shall be sufficient in all respects if delivered in person to the President of Ohio Power Company or sent by registered mail addressed to the President at AEP Ohio, 850 Tech Center Drive, Gahanna, OH 43230, or to any person or at any subsequent address of which AEP Ohio may notify Ormet in writing; and if to Ormet, shall be sufficient in all respects if delivered in person to its President, Vice President or Secretary, or sent by registered mail addressed to Ormet at the Hannibal Reduction Division, P.O. Box 176, State Route 7, Hannibal, Ohio 43931, or to any person or at any subsequent address of which Ormet may notify AEP Ohio in writing.

13.03 Waiver: The failure of either Party to insist in any one or more instances upon strict performance of any of the provisions of this Power Agreement or to take advantage of any of its rights hereunder shall not be construed as a waiver of any such provision or the relinquishment of any such rights; but the same shall continue and remain in force and effect.

13.04 Assignment: This Power Agreement shall inure to the benefit of and be binding upon the Parties hereto and their respective successors and permitted assigns. In the event that Ormet consolidates or amalgamates with, or merges with or into, or transfers all or substantially all of its assets related to the Hannibal Facilities to another entity, this Power Agreement may be assigned to such entity. In the event that AEP Ohio or either Columbus Southern or Ohio Power consolidates or amalgamates with, or merges with or into, or transfers all or substantially all of its or their facilities required to serve Ormet to another entity, this Power Agreement shall be assigned to such entity. No other assignment of this Power Agreement may be made by either Party without the written consent of the other, which consent shall not be unreasonably withheld. At the time of any such assignment, the assignee must assume all the obligations of the assignor under this Power Agreement by operation of law or pursuant to an agreement reasonably satisfactory to the other Party. Any assignment in violation of this section is void.

13.05 Title: Title to and risk of loss related to the electric energy shall transfer from AEP Ohio to Ormet at the Delivery Point. AEP Ohio warrants that it will deliver to Ormet the quantity of electric energy free and clear of all liens, security interests, claims and encumbrances or any interest therein or thereto by any person arising prior to the Delivery Point.

13.06 Indemnification: To the extent permitted by law, each Party (the "Indemnifying Party") shall indemnify, defend and hold harmless the other Party and such Party's partners, directors, officers, employees, agents and representatives (collectively the "Indemnified Parties") from and against that portion of any claims, losses, liabilities or costs, including reasonable attorneys' fees and other costs of litigation, for third party property damage or personal injury, arising from or out of the Indemnifying Party's negligence and resulting from any event, circumstance, act or incident occurring on the Indemnifying Party's side of the Delivery Point,

except to the extent, as to any Indemnified Party, such claims are attributable to the gross negligence or willful misconduct of such Indemnified Party.

13.07 Representations and Warranties: On the effective date of this Power Agreement, each Party represents and warrants to the other Party that:

- (a) it is duly organized, validly existing and in good standing under the laws of the jurisdiction of its formation;
- (b) it has all regulatory authorizations necessary for it to legally perform its obligations under this Power Agreement;
- (c) the execution, delivery and performance of this Power Agreement are within its powers, have been duly authorized by all necessary action and do not violate any of the terms and conditions in its governing documents, any contracts to which it is a party or any law, rule, regulation, order or the like applicable to it;
- (d) this Power Agreement constitutes its legally valid and binding obligation enforceable against it in accordance with its terms, subject to any equitable defenses;
- (e) it is not bankrupt and there are no proceedings pending or being contemplated by it or, to its knowledge, threatened against it which would result in it being or becoming bankrupt;
- (f) there is not pending or, to its knowledge, threatened against it or any of its affiliates any legal proceedings that would materially adversely affect its ability to perform its obligations under this Power Agreement;

- (g) no Event of Default with respect to it has occurred and is continuing and no such event or circumstance would occur as a result of its entering into or performing its obligations under this Power Agreement;
- (h) it is acting for its own account, has made its own independent decision to enter into this Power Agreement and as to whether this Power Agreement is appropriate or proper for it based upon its own judgment, is not relying upon the advice or recommendations of the other Party in so doing, and is capable of assessing the merits of and understanding, and understands and accepts the terms, conditions and risks of this Power Agreement; and
- (i) it is a "forward contract merchant" within the meaning of the United States Bankruptcy Code.

13.08 Choice of Law: This Power Agreement and the rights and duties of the Parties hereunder shall be governed by and construed, enforced and performed in accordance with the laws of the State of New York, without regard to principles of conflicts of law. Each Party waives its respective right to any jury trial with respect to any litigation arising under or in connection with this Power Agreement.

13.09 Entire Agreement: This Power Agreement constitutes the entire agreement between the Parties related to the subject matter. This Power Agreement shall be considered for all purposes as prepared through the joint efforts of the Parties and shall not be construed against one Party or the other as a result of the preparation, substitution, submission or other event of negotiation, drafting or execution hereof. Except to the extent herein provided for, no

amendment or modification to this Power Agreement shall be enforceable unless reduced to writing and executed by both Parties. AEP Ohio agrees that if it seeks to amend or propose any tariff or rider that would be applicable to Ormet during the term of this Power Agreement, AEP Ohio shall provide timely notice to Ormet. Each Party further agrees that it will not assert, or defend itself, on the basis that any applicable tariff or proposed tariff or rider is inconsistent with this Power Agreement. This Power Agreement shall not impart any rights enforceable by any third Party (other than a permitted successor or assignee bound to this Agreement).

IN WITNESS WHEREOF, the Parties have caused this Power Agreement to be executed by their authorized officers as of the date first above written.

ORMET PRIMARY ALUMINUM CORPORATION

By 
Michael Tanchuk
Chief Executive Officer

September 15, 2009

OHIO POWER COMPANY

By _____
President

COLUMBUS SOUTHERN POWER COMPANY

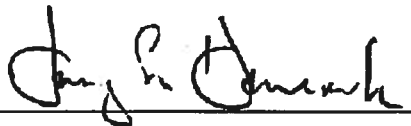
By _____
President

IN WITNESS WHEREOF, the Parties have caused this Power Agreement to be executed by their authorized officers as of the date first above written.

ORMET PRIMARY ALUMINUM CORPORATION

By _____
Michael Tanchuk
Chief Executive Officer

OHIO POWER COMPANY

By  _____

President

COLUMBUS SOUTHERN POWER COMPANY

By  _____

President

Exhibit B

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re: \Ormet Corporation, et al¹

Case No. 13-10334
 Reporting Period: January 2014

MONTHLY OPERATING REPORT

File with Court and submit copy to United States Trustee within 20 days after end of month

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Report No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	YES	NO	NO
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	YES ²	NO	NO
Schedule of Professional Fees Paid	MOR-1b	YES	NO	NO
Copies of bank statements		NO	NO	NO
Cash disbursements journals		NO	NO	NO
Statement of Operations	MOR-2	YES	NO	NO
Balance Sheet	MOR-3	YES	NO	NO
Status of Postpetition Taxes	MOR-4		NO	NO
Copies of IRS Form 6123 or payment receipt		NO	NO	NO
Copies of tax returns filed during reporting period		YES	NO	NO
Summary of Unpaid Postpetition Debts	MOR-4	NO	NO	NO
Listing of aged accounts payable	MOR-4	YES	NO	NO
Accounts Receivable Reconciliation and Aging	MOR-5	YES	NO	NO
Debtor Questionnaire	MOR-5	YES	NO	NO

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date

Signature of Authorized Individual³

Date

Michael Griffin

Printed Name of Authorized Individual

President and CEO

Title of Authorized Individual

¹ The Debtors are the following entities (followed by the last four (4) digits of their tax identification numbers): Ormet Corporation (2006) Ormet Primary Aluminum Corporation (9779), Ormet Aluminum Mill Products Corporation (9587), Specialty Blanks Holding Corporation (7019) and Ormet Railroad Corporation (0379).

² Per request of US Trustee office, report is book cash balance by bank account.

³ Authorized individual must be an officer, director, or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

ORMET CORPORATION AND SUBSIDIARIES**Consolidated Statement of Cash Flows****Debtor-in-Possession****2014****(in thousands of dollars)****CASE # 13-10334****MOR 1****Unaudited****JAN****CASH FLOWS FROM OPERATING ACTIVITIES:**

Net income/(loss)	\$ (5,618)
Adjustments to reconcile net income to	
Deferred Energy Discount	-
Depreciation and amortization	1,162
Amortization of OCI	-
Goodwill	-
EDLOP debt forgiveness	-
Mark to Market-Natural Gas Hedge	-
Amortization of def fin fees	-
Deferred Taxes	-
Compensation Expense	-
Non-Cash Interest Expense	1,617
All other non-cash (PPE)	-
(Gain) loss on sale of property and equipment	-
Other	-

Total	(2,839)
-------	---------

Change in current assets and current liabilities:

Accounts receivable	(74)
Inventory	18,504
Other current assets	905
Accounts payable	(804)
Other current liabilities	(915)
Other assets	-
Pension and VEBA	-
Other liabilities	30
Net cash provided by (used in) operating activities	14,807

CASH FLOWS FROM INVESTING ACTIVITIES:

Capital expenditures	-
----------------------	---

CASH FLOWS FROM FINANCING ACTIVITIES:

Borrow (Repay) Revolver	(14,166)
Proceeds from new debt	946
Net cash provided by (used in) financing activities	(13,220)

**NET INCREASE (DECREASE) IN CASH
AND CASH EQUIVALENTS**

1,587

CASH AND CASH EQUIVALENTS - BEGINNING

4,392

CASH AND CASH EQUIVALENTS - ENDING\$ 5,979

Ormet Corporation
Post-Petition Disbursements by Debtor
2013-2014

Case #	2/25 Thru 3/31	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	To-Date
13-10334	\$ 189,526	\$ 60,520	\$ 1,150,096	\$ 1,206,760	\$ 1,294,900	\$ 1,002,520	\$ 885,032	\$ 145,151	\$ 655,988	\$ 1,616,447	\$ 781,675	\$ 8,185,939
Ormet Corporation												
Ormet Aluminum Mill Products	\$ 37,982	\$ 9,192	\$ 8,523	\$ 8,545	\$ 28,460	\$ 19,776	\$ 7,848	\$ 5,056	\$ 2,466	\$ 967	\$ 325	\$ 128,765
Ormet Railroad Corporation	\$ 3,750	\$ 325	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ 325	\$ 4,725
Specialty Blanks Holding Corporation	\$ 125	\$ 325	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ -	\$ 325	\$ -	\$ -	\$ 1,100
Ormet Primary Aluminum Corporation	\$ 38,392,447	\$ 30,227,518	\$ 45,918,304	\$ 40,404,838	\$ 31,603,769	\$ 33,282,263	\$ 21,213,281	\$ 9,394,577	\$ 6,459,060	\$ 4,517,691	\$ 1,656,473	\$ 261,419,548
Total	\$ 38,672,830	\$ 30,297,880	\$ 47,076,923	\$ 41,620,143	\$ 32,927,778	\$ 34,304,509	\$ 22,086,160	\$ 9,544,584	\$ 7,118,164	\$ 6,135,104	\$ 2,438,799	\$ 269,734,077

Ormet Corporation
Consolidated Cash
Month End Balances

Case # 13-10334
MOR 1a

Last 4 digits of Account Numbers	<u>Entity Description</u>	<u>As of</u>	
		<u>12/31/2013</u>	<u>As of 1/31/2014</u>
<u>Unrestricted Cash</u>			
5025	OAMP JPM-Chase: Rolling Mill Workers Comp Cash Account	\$ 3,000	\$ 3,000
7038	OPAC JPM-Chase: Hourly Dental and Vision (Cigna)	\$ 26,413	\$ 31,537
4978	OPAC JPM-Chase: Workers Comp Cash Account	\$ 51,593	\$ 29,103
08173	OPAC Wells Fargo Master Account	\$ 270,292	\$ 65,594
8542	OPAC Wells Fargo Lockbox	\$ 21,170	\$ 104,962
9904	OPAC Wells Fargo Money Market - overnight sweep account	\$ -	\$ -
7565	OPAC Wells Fargo Hourly Payroll Account - ZBA	\$ -	\$ -
7950	OPAC Wells Fargo Salary Payroll - ZBA	\$ -	\$ -
8027	OPAC Wells Fargo Accounts Payable - ZBA	\$ -	\$ -
	Petty Cash	\$ 6,794	\$ 1,824
		\$ 379,262	\$ 236,020
	Less Outstanding Checks	\$ (95,235)	\$ (64,902)
	Total Cash	\$ 284,027	\$ 171,118
<u>Restricted Cash</u>			
1066	Wells Fargo Utilities Deposit Account	\$ -	\$ -
7000	Wells Fargo Standby Trust	\$ -	\$ -
50R01	Wells Fargo Sunstone	\$ -	\$ 2,217,796
	PNC Almatris Sale	\$ -	\$ 2,100,000
	Cash Collateral for Import Bond	\$ 50,000	\$ 50,000
Avalon Risk Management 4978	PNC Hourly Health Care Escrow	\$ 995,054	\$ 945,708
	Total Restricted Cash	\$ 1,045,054	\$ 5,313,504

Consolidated Statement of Income**Debtor-in-Possession****2014****(in thousands of dollars)****CASE # 13-10334****MOR 2****UNAUDITED****JAN****REVENUE:**

Sow Sales	105
Alumina Plant sales	198
Other Misc Sales	17,199

Total revenue	17,502
---------------	--------

COSTS AND EXPENSES:

Cost of goods sold-Sow	2,430
Rolling Mill division costs	3
Alumina & Terminal division costs	356
COS-Misc	17,230

Operating costs and expenses	20,019
------------------------------	--------

GROSS PROFIT	(2,517)
---------------------	----------------

Selling, general and administrative	877
Chapter 11 Professional Fees	143
Gain on sale of assets	-
	1,020

OPERATING INCOME/(LOSS)	(3,537)
--------------------------------	----------------

OTHER (INCOME) EXPENSE:

Interest expense and other financing costs	2,084
Other	(3)
Total other (income) expense	2,081

INCOME BEFORE PROVISION FOR**INCOME TAXES**

Provision for income taxes	-
----------------------------	---

NET INCOME/(LOSS)	(5,618)
--------------------------	----------------

ORMET CORPORATION AND SUBSIDIARIES

Consolidating Statement of Income

Debtor-in-Possession

January 2014

(in thousands of dollars)

UNAUDITED

REVENUE:

Sow Sales

Alumina sales

Other

Total revenue

COSTS AND EXPENSES:

Cost of goods sold-Sow

Rolling Mill division costs

Alumina & Terminal division costs

COS-Misc

Freight

Profit Sharing

Selling, general and administrative

Chapter 11 Professional Fees

Gain on sale of assets

Total costs and expenses

OPERATING INCOME(LOSS)

OTHER (INCOME) EXPENSE:

Interest expense and other financing costs

Other - expense/(income)

Asset Impairment

Total other (income) expense

INCOME BEFORE REORGANIZATION ITEMS AND

PROVISION FOR INCOME TAXES

INCOME BEFORE PROVISION FOR INCOME TAXES

Provision for income taxes

NET INCOME/(LOSS)

CASE # 13-10334

MOR 2

Case 13-10334-MFW Doc 1094 Filed 02/19/14 Page 7 of 55

	Ormet Corporation	Ormet Railroad Corp	Ormet Primary Aluminum Corp	Ormet Aluminum Mill Products	Specialty Blanks Holding Corp	Inter-Company Eliminations	Consolidated
	-	-	105	-	-	-	105
	-	-	198	-	-	-	198
	-	-	17,199	-	-	-	17,199
	-	-	17,502	-	-	-	17,502
	-	-	2,430	-	-	-	2,430
	-	-	356	3	-	-	356
	-	-	17,230	-	-	-	17,230
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	313	-	564	-	-	-	877
	143	-	-	-	-	-	143
	456	-	20,580	3	-	-	21,039
	(456)	-	(3,078)	(3)	-	-	(3,537)
	-	-	2,084	-	-	-	2,084
	-	-	(3)	-	-	-	(3)
	-	-	-	-	-	-	-
	-	-	2,081	-	-	-	2,081
	(456)	-	(5,159)	(3)	-	-	(5,618)
	(456)	-	(5,159)	(3)	-	-	(5,618)

ORMET CORPORATION AND SUBSIDIARIES
Consolidated Balance Sheet
Debtor-in-Possession
As of December 31, 2014
(in thousands of dollars)

CASE # 13-10334

MOR 3

UNAUDITED

	12/31/13	01/31/14
ASSETS		
Current Assets:		
Cash	\$ 3,347	\$ 171
Restricted Cash	1,045	5,808
Accounts receivable, net	3,780	3,855
Inventories	43,212	24,707
Prepaid expenses and other current assets	3,948	3,043
Total current assets	55,332	37,584
Property, plant and equipment	44,210	43,051
Intangible assets, net	75	72
Other assets	-	-
TOTAL ASSETS	\$ 99,617	\$ 80,707
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Current portion, long-term debt	\$ 31,209	\$ 32,155
Revolving debt	19,684	5,517
Accounts payable	28,876	28,072
Accrued payroll & employee benefits	901	794
Accrued taxes	-	-
Accrued interest	366	325
Accrued other current liabilities	2,429	4,049
Deferred Energy Discount	-	-
VEBA	-	-
Total current liabilities	83,465	70,912
DB Pension obligations	-	-
VEBA obligations	-	-
Other liabilities	6,208	6,237
Liabilities subject to compromise:		
Term Loan	139,518	139,518
EDLOP Loan	-	-
Revolving debt	-	-
Accounts payable	28,449	28,449
Accrued taxes	413	412
Accrued interest	19,619	21,238
DB Pension obligations	148,005	148,005
VEBA obligations	46,169	46,169
Accrued Payroll & Benefits	2,665	279
Other	855	855
Total Liabilities subject to compromise	385,693	384,925
TOTAL LIABILITIES	475,366	462,074
STOCKHOLDERS' EQUITY		
Common stock	19	19
Paid-in capital	187,456	187,456
Retained earnings-beginning of year	(298,904)	(420,248)
Net income-current year	(121,344)	(5,618)
Accumulated other comprehensive income	(142,976)	(142,976)
TOTAL STOCKHOLDERS' EQUITY	(375,749)	(381,367)
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	\$ 99,617	\$ 80,707

ORMET CORPORATION AND SUBSIDIARIES
 Consolidating Balance Sheet
 Debtor-in-Possession
 As of January 31, 2014
 (in thousands of dollars)

CASE # 13-10334

MOR 3

UNAUDITED**ASSETS**

Current Assets:
 Cash (net In-Transit)
 Restricted cash
 Accounts receivable, net
 Inventories
 Prepaid expenses and other current assets

Total current assets

Total intercompany receivable (Payable) - net

Property, plant and equipment

Intangible assets, net

Other assets

TOTAL ASSETS**LIABILITIES AND STOCKHOLDERS' EQUITY**

Current Liabilities:

Current portion, long-term debt

Revolving debt

Accounts payable

Accrued benefits

Accrued taxes

Accrued interest

Accrued other current liabilities

Deferred Energy Discount

VEBA

Total current liabilities

Other liabilities

Liabilities subject to compromise:

Term Loan

EDLOP Loan

Revolving debt

Accounts payable

Accrued taxes

Accrued interest

DB Pension obligations

VEBA obligations

Accrued other current liabilities

Accrued Payroll & Benefits

TOTAL LIABILITIES**STOCKHOLDERS' EQUITY**

Common stock

Paid-in capital

Retained earnings-Prior Year

Retained earnings-Current Year

Accumulative other comprehensive income

TOTAL STOCKHOLDERS' EQUITY**TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY**

	Ormet Corporation	Ormet Railroad Corp	Ormet Aluminum Corp	Ormet Primary Aluminum Corp	Ormet Aluminum MFB Products	Specialty Blanks Holding Corp	Inter-Company Eliminations	Consolidated
\$	-	\$	-	\$	-	\$	-	\$
	-	-	-	171	-	-	-	171
	-	-	-	5,808	-	-	-	5,808
	-	-	-	3,855	-	-	-	3,855
	-	-	-	24,707	-	-	-	24,707
	-	-	-	3,043	-	-	-	3,043
	-	-	-	37,584	-	-	-	37,584
	(36,986)	(114)	(114)	45,961	(8,861)	-	-	-
	-	100	-	42,656	295	-	-	43,051
	-	-	-	72	-	-	-	72
	-	-	-	-	-	-	-	-
\$	(36,986)	(14)	(14)	126,273	(8,566)	-	-	80,707
LIABILITIES AND STOCKHOLDERS' EQUITY								
\$	-	\$	-	\$	-	\$	-	\$
	-	-	-	32,155	-	-	-	32,155
	-	-	-	5,517	-	-	-	5,517
	-	-	-	28,071	-	-	-	28,071
	-	-	-	794	-	-	-	794
	-	-	-	-	-	-	-	-
	-	-	-	325	-	-	-	325
	-	-	-	4,008	34	-	-	4,049
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
\$	-	4	4	70,870	34	-	-	70,911
	-	-	-	6,237	-	-	-	6,237
\$	-	-	-	139,518	-	-	-	139,518
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	28,449	-	-	-	28,449
	-	-	-	294	117	-	-	412
	2	-	-	21,238	-	-	-	21,238
	-	-	-	71,867	76,139	-	-	148,005
	-	-	-	46,169	-	-	-	46,169
	-	-	-	855	-	-	-	855
	-	-	-	279	-	-	-	279
\$	2	4	4	385,776	76,290	-	-	462,073
STOCKHOLDERS' EQUITY								
\$	-	\$	-	\$	-	\$	-	\$
	-	-	-	19	-	-	-	19
	-	-	-	187,456	-	-	-	187,456
	(36,532)	(18)	(18)	(349,863)	(33,834)	-	-	(420,248)
	(456)	-	-	(5,158)	(3)	-	-	(5,617)
	-	-	-	(91,957)	(51,019)	-	-	(142,976)
	(36,986)	(18)	(18)	(259,503)	(84,856)	-	-	(381,366)
\$	(36,986)	(14)	(14)	126,273	(8,566)	-	-	80,707

STATUS OF POSTPETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.

Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Withholding	(6,714.54)	53,852.90	4,400.48	1/8/2014	ACH	
			1,142.08	1/13/2014	ACH	
			4,238.27	1/15/2014	ACH	
			4,040.03	1/22/2014	ACH	
			4,203.30	1/29/2014	ACH	
			31,087.75	1/30/2014	ACH	(1,973.55)
FICA-Employee	(4,033.72)	30,738.74	2,961.27	1/8/2014	ACH	
			818.73	1/13/2014	ACH	
			2,938.63	1/15/2014	ACH	
			2,830.62	1/22/2014	ACH	
			2,889.83	1/29/2014	ACH	
			15,265.29	1/30/2014	ACH	(999.35)
FICA-Employer	-102.58	29,200.14	2,961.27	1/8/2014	ACH	
			818.73	1/13/2014	ACH	
			2,938.63	1/15/2014	ACH	
			2,830.62	1/22/2014	ACH	
			2,889.83	1/29/2014	ACH	
			15,265.29	1/30/2014	ACH	1,393.19
Unemployment	58,573.05	86.13	58,573.04	1/29/2014	ACH	86.14
Income						
Other:						
Total Federal Taxes	\$47,722.21	\$113,877.91	\$163,093.69			(\$1,493.57)

MOR-4 con't.

State and Local	Amount Withheld	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Withholding					
Connecticut	0.00	0.00	0.00		0.00
Indiana	250.20	0.00	250.20	1/23/2014	0.00
Louisiana	11.91		11.91	1/13/2014	0.00
Ohio	(778.50)	6,309.83	464.80	1/13/2014	ACH
			278.99	1/17/2014	ACH
			468.53	1/21/2014	ACH
			493.12	1/27/2014	ACH
					3,825.89
Pennsylvania	612.16	0.00	612.16	1/3/2014	ACH
West Virginia	10,316.00	10,376.00	10,316.00	1/14/2014	ACH
Woodsfield	1,306.64	246.01	1,306.64	1/30/2014	
Sales & Use Tax					
Louisiana-State	462.67	218.33	463.00	1/22/2014	ACH
Louisiana-Parish	604.00	245.57	604.00	1/23/2014	ACH
Ohio	9,098.80	(2,370.14)	3,864.59	1/21/2014	ACH
Excise					
Unemployment	2,852.49	4,707.43	583.45	1/29/2014	ACH
			2,269.06	1/30/2014	ACH
Real/Personal Property	119,268.33	8,305.80			127,574.13
Other: Kilowatt Tax	3,397.00	4,982.00	3,397.00	1/17/2014	ACH
Commercial Activity Tax	11,554.00				11,554.00
Total State and Local	158,955.70				166,593.08
Total Taxes	\$206,677.91	\$113,877.91	\$163,093.69		\$165,099.51

SUMMARY OF UNPAID POSTPETITION DEBTS

Attach aged listing of accounts payable.

MOR-4 con't.

0

	0-30	31-60	61-90	91-120	Over 120	Total
Accounts Payable	10,854,959.04	87,707.59	11,797,590.32	692,205.49	3,084,538.28	26,517,000.72
Wages Payable	31,549.44					31,549.44
Taxes Payable	165,099.51					165,099.51
Rent/Leases-Building						-
Rent/Leases-Equipment						-
Secured Debt/Adequate Protection Payments						-
Professional Fees	1,181,075.40					1,181,075.40
Amounts Due to Insiders**						-
Other: Unvouchered- Invoices Not Received						-
Miscellaneous	219,160.50					219,160.50
Raw Materials						-
Stores	97,555.90					97,555.90
Natural Gas	20,718.67					20,718.67
Other: Accrued Insurance Premium Financing						-
Other: Accrued Benefits	2,240,847.43					2,240,847.43
Other: Accrued Withholdings	5,170.93					5,170.93
Total Postpetition Debts	\$ 14,816,136.82	\$ 87,707.59	\$ 11,797,590.32	\$ 692,205.49	\$ 3,084,538.28	\$ 30,478,178.50

Explain how and when the Debtor intends to pay any past-due postpetition debts.

**"Insider" is defined in 11 U.S.C. Section 101(31).



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Self Assessing Purchaser Tax Return

Thank you for filing your return.

Your Confirmation Number is: 102014017020349
Date received: Fri Jan 17 08:49:20 EST 2014

Account: # 913000232 — Ormet Primary Aluminum Corporation

You have filed for the (Monthly) period of Dec 2013.

1,321,917 KWHs at 0.00257 tax rate	\$3,397.00
0 KWHs at 0.001832 tax rate	\$0.00
Tax Due	\$3,397.00
Interest	\$0.00
Total Amount Due	\$3,397.00

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release 33, build date December 31st, 2012

user: sherry.barbour@ormet, time: 201401170849

ASCENSION PARISH SALES AND USE TAX AUTHORITY **SALES AND USE TAX REPORT**

ACCOUNT NO. 0000408

Make remittance Payable To:
 Ascension Parish Sales Tax Authority
 P.O. Box 1718
 Gonzales, LA 70707

Gonzales 225-621-2635
 Fax 225-621-2644

2 digit MONTH 12
 03 = 1Q, 06 = 2Q, etc

Donaldsonville 225-473-8830

4 digit YEAR 2013

(Do Not use any other taxpayer's return as this will result in improper credit.)

1. GROSS SALES OF TANGIBLE PERSONAL PROPERTY, LEASES, RENTALS, AND SERVICES	0.00
SCHEDULE "A" ALLOWABLE DEDUCTIONS	
2. SALES FOR RESALE OR FURTHER PROCESSING (RESALE CERTIFICATE ON FILE)	
3. CASH DISCOUNTS, SALES RETURNS & ALLOWANCES	
4. SALES DELIVERED OR SHIPPED OUTSIDE THIS JURISDICTION (DOES NOT APPLY TO REPAIRS)	
5. SALES OF GASOLINE AND MOTOR FUELS	
6. SALES TO US GOVT, STATE OF LA, POLITICAL SUBDV. & LOCAL AGENCIES	
7. SALES OF FOOD PAID WITH USDA FOOD STAMPS OR WIC VOUCHERS	
OTHER DEDUCTIONS AUTHORIZED BY LAW (EXPLAIN BRIEFLY)	
8.	
9.	
10.	
11. TOTAL ALLOWABLE DEDUCTIONS (LINE 2 THRU 10)	
12. ADJUSTED GROSS SALES (LINE 1 MINUS LINE 11)	0.00

DEC
2013

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 DO NOT MAIL

COMPUTATION OF SALES AND USE TAX

	A 4.500%	B 4.500%	C 4.500%	D 5.000%	E 4.500%	G 5.500%
2% ASCENSION PARISH SCHOOL BOARD (Entire Parish, All Columns)						
1% ASCENSION PARISH GOVERNMENT (Rural Tax, Columns C & E)						
2% CITY OF GONZALES (within City limits, Columns A & G)						
2.5% CITY OF DONALDSONVILLE (within City limits, Column D)						
2% TOWN OF SORRENTO (within Town limits, Column B)						
.5% ASCENSION PARISH SHERIFF (rural areas, Columns C & E)						
.5% EAST ASCENSION DRAINAGE DISTRICT (Columns A, B, C & G)						
.5% WEST ASCENSION HOSPITAL (Columns D & E)						
.5% ASCENSION PARISH DISTRICT #2 (rural areas, Columns C & E)						
1% TANGER MALL DEVELOPMENT DISTRICT (Columns G)						
13. ADJUSTED GROSS SALES IN EACH JURISDICTION	0.00	0.00	0.00	0.00	0.00	0.00
14. PURCHASES SUBJECT TO USE TAX IN EACH JURISDICTION	0.00	0.00	13,422.27	0.00	0.00	0.00
15. TOTAL TAXABLE TRANSACTIONS (LINE 13 PLUS LINE 14)			13,422.27			
16. TAX DUE (MULTIPLY LINE 15 BY THE TAX RATE OF EACH COLUMN)			604.00			
17. EXCESS TAX COLLECTED						
18. TOTAL TAX DUE (LINE 16 PLUS LINE 17)			604.00			
19. Vendor's Compensation (2% Line 18 if payment is not Delinquent)						
20. NET TAX DUE (LINE 18 MINUS LINE 19)			604.00			
21. PENALTY (5% of Tax for each 30 Days or Fraction Thereof, 25% Max.)			30.20			
22. INTEREST (1 1/4% per month calculated from date due until paid)			5.71			
23. TOTAL TAX, PENALTY, AND INTEREST DUE (SUM OF LINES 20-22)			639.91			
24. TAX DEBIT OR CREDIT						
25. TOTAL AMOUNT DUE (LINE 23 PLUS OR MINUS LINE 24)	0.00	0.00	639.91	0.00	0.00	0.00
26. TOTAL REMITTED (TOTAL OF LINE 25 COLUMNS A,B,C,D,E,G)	639.91					

HAVE YOU USED THE PROPER COLUMN?

I declare under the penalties for filing false reports that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. If the return is prepared by a person other than this taxpayer, his declaration is based on all the information relating to the matters required to be reported in the return of which he has any knowledge.

This return is DUE on the 1st day of the month following the period covered by this return and becomes DELINQUENT if not received by this office prior to the 21st day.

DATE PREPARED 1/23/2014	SIGNATURE OF INDIVIDUAL OR AGENT & PHONE NUMBER SHERRY BARBOUR 740-483-1381	SIGNATURE OF PREPARER & PHONE NUMBER	CHECK NUMBER 3831592
----------------------------	--	--------------------------------------	-------------------------

Phone Number for Contact Person 740-483-1381	Reviewed By
---	-------------

PLEASE INDICATE ANY CHANGES BELOW

Date out of business	Date business sold
New Owner	
Mailing address change	
Location address change	

Filed online at www.ParishE-File.com

Confirmation # TEA7Q47V19

ACCOUNT NO. 0000408

ORMET CORPORATION

41237 HWY 22

BURNSIDE LA, 70738

Monthly FILER

Louisiana Department of Revenue : Taxpayer Access Point - Windows Internet Explorer

https://taxtap.rev.louisiana.gov/LA_xwTapFrm.aspx

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LouisianaTaxpayer Access Point - ORMET PRIMARY ALUMINUM CORPORATION

Home > Account 0026153-001 - Sales

Thank you

Please remember the return filing requirements for this tax must be met by the applicable due dates.

Your payment request for 459.00 has been submitted. The payment will appear in your account once confirmation is received from the bank.

- Your confirmation number is: 164839552
- Date Payment Initiated: Jan-22-2014
- Requested Payment date: Jan-22-2014
- Payment amount: 459.00
- Louisiana tax account: Sales - 0026153-001
- Tax Period: Dec-31-2013

If you have any difficulties or you would like some help, then please contact us at www.revenue.louisiana.gov

NOTE: Payments submitted for a particular filing period are not posted to the account until the associated return has been received and processed. Withholding payments submitted electronically are not posted to the account until 3 days after the due date of the return.

OK

1/22/2014

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**Louisiana Taxpayer Access Point - ORMET PRIMARY ALUMINUM
CORPORATION**

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Return filed for Dec-31-2013

NEW SALES RETURN

Title

Status:

Confirmation Number:

Period

Submitted:

Pending

1-473-642-624

Dec-31-2013

Jan-13-2014

General Sales & Use 07/13 (4316)

Filing Period	<input type="text" value="Dec-31-2013"/>
Date Received	<input type="text" value="Jan-22-2014"/>
Date Due	<input type="text" value="Jan-21-2014"/>
U.S. NAICS Code	<input type="text" value="0"/>
1. Sales of tangible personal property	<input type="text" value="0.00"/>
2. Cost of tangible personal property	<input type="text" value="11,567.00"/>
3. Total leases, rentals, and services	<input type="text" value="0.00"/>
4. Total (Lines 1 through 3)	<input type="text" value="11,567.00"/>
5. Total Allowable deductions	<input type="text" value="0.00"/>
Click Here for Schedule A	
6. Amount taxable (Line 4 - Line 5)	<input type="text" value="11,567.00"/>
7. Tax Due (Multiply Line 6 by 4%)	<input type="text" value="463.00"/>
8. Excess tax collected	<input type="text" value="0.00"/>
9. Total (Add Line 7 and Line 8)	<input type="text" value="463.00"/>
10. Vendor's Compensation (Will be calculated assuming timely and complete payments)	<input type="text" value="4.00"/>
11. Gross Tax Due (Line 9 - Line 10)	<input type="text" value="459.00"/>
12A. Register reprogramming credit	<input type="text" value="0.00"/>
13. Net Tax Due	<input type="text" value="459.00"/>
13A. LA Military Family Assistance Fund Donations	<input type="text" value="0.00"/>
35A. Vendor's Compensation to Military Fund	<input type="text" value="0.00"/>
35B. Additional Payment to Military Fund	<input type="text" value="0.00"/>
35C. Refund to Military Fund	<input type="text" value="0.00"/>
14. Penalty (Self-Assessed)	<input type="text" value="0.00"/>
15. Interest (Self-Assessed)	<input type="text" value="0.00"/>
16. Total Due	<input type="text" value="459.00"/>
Preparer Name (if not applicable, leave blank)	<input type="text"/>
Preparer ID (if not applicable, leave blank)	<input type="text"/>
If business is sold or terminated, complete the following.	
Date Business Sold/Terminated (mm/dd/yyyy)	<input type="text"/>
New Owner (If not applicable, leave blank)	<input type="text"/>

1/22/2014

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Transaction Confirmation and Receipt

Company Name **ORMET PRIMARY ALUMINUM CORPORATION**
Company ID *******9779**

The following transactions will be sent to the respective agency that administers the service. Please note the session confirmation number when calling the OBG Help Desk (866-644-6468).

If your transaction(s) includes payment, please note that this confirmation acknowledges that payment instructions have been received, but it does not acknowledge that funds have been transferred from your account. Payment instructions may not be processed for reasons that include insufficient funds and prohibited or blocked payments. You should review your account statement to insure that funds have been transferred (settled). For ACH debit payments, settlement is projected to be two business days after the date of this confirmation (or the selected deferred payment date, if applicable). If the date falls on a weekend or holiday, settlement is projected to be two business days after the next business day. The actual settlement date is dependent upon the processing timelines of the agency and their bank.

If multiple agencies are being paid, payment instructions will be processed separately so you will see multiple entries on your account statements.

Date/Time	1/21/2014 3:51 PM
Confirmation #	40155829
Receipt #	14558629
ACH Routing	121000248
ACH Account #	*****8173

Transaction	Defer Date	Payment Type	Amount	Fee	
98-001150 - Use Tax Original UUT-1 - 12/1/2013 to 12/31/2013	N/A	ACHDebit	\$3,864.59	N/A	

Universal Use Tax Return (UUT-1)

Company Name: ORMET PRIMARY ALUMINUM CORPORATION
Company ID: *****9779

Please print this page for your records.

Account: 98-001150 - 340819779
Reporting Period: 12/1/2013 to 12/31/2013
Due Date: 1/23/2014
Return Type: Original
Cancel Account?: No
Cancellation Effective Date: N/A
Date Filed: 1/21/2014
Filed By: Sherry Barbour
Session Confirmation ID: 40155829

Net Tax Liability:	\$3,864.59
Less Accelerated Payment Made:	\$0.00
Plus Accelerated Payment for Next Reporting Period:	\$0.00
Interest Owed:	\$0.00
Balance Due:	\$3,864.59

County Name	Co. No.	Tax Rate Code	Tax Rate	Taxable Purchase	Taxable Liability
Monroe	56	6	1.50%	\$53,304.78	\$799.57
State (12/1/2013 - 12/31/2013)	89	23	5.75%	\$53,304.78	\$3,065.02
Total:					\$3,864.59

If you need assistance with this page, please view our [help](#).

Indiana Department of Revenue - INTAX

Return Confirmation

ORMET PRIMARY ALUMINUM CORPORATION

State Tax ID: ~~XXXXXXXXXX~~

Primary Address: PO BOX 176 HANNIBAL, OH 43931-0176

Thank You! The following return has been submitted. Please print this page for your records. A printable PDF of your return will be available in the INTAX filing history of your account.

Document Locator Number:	XXXXXXXXXX
Submitted By:	Donna Ward
Return Period:	1/1/2013 - 12/31/2013
Return Type:	WH-1
Return Submission Date:	1/23/2014 1:54 PM ET
Current Filing Frequency:	Annual
The Amount Due is:	\$278.00

To make or schedule a payment now, click the Make a Payment button.

[Make a Payment](#)

The document locator number shown above can be used with the Indiana Department of Revenue to reference the filed return, should you have any questions.

Confirmation messages for payments and returns will no longer be sent through the INtax secure message center. To verify that a return and/or payment has been filed through INTAX, select the filing history or payment history option from the menu on the left side of the screen.

If you have any questions concerning this transaction, please contact the Taxpayer Service Center for assistance.

INTAX Customer Service
Indiana Department of Revenue

Taxpayer Information and Assistance: (317) 233-8729

Hours of Operation:
Monday - Friday
8:00am - 4:30pm ET

If you are able to login to INTAX, you may also contact us 24 hours a day, 7 days a week through your Secure Mailbox by clicking the "Messages" menu option from within INTAX. We will respond to electronic requests at our earliest availability within the working hours listed above.

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Indiana Department of Revenue - INTAX

File a WH-1 Return

ORMET PRIMARY ALUMINUM CORPORATION

Tax Type: Withholding Location Address: STATE ROUTE 7 HANNI 8AL, OH 43931
State Tax ID: Current Filing Frequency: Annual

Return Period State Tax County Tax Detail Summary

Please review the following information and click submit after verifying that everything is correct.

Summary		
1.	Total amount of Indiana State Tax withheld:	\$278.00
2.	Total amount of Indiana County Tax withheld:	\$0.00
3.	Subtotal	\$278.00
4.	Total amount of pre-paid EFT payments:	\$0.00
5.	Calculated penalty plus interest amount(if late):	\$0.00
Total		
6.	Total Amount Due:	\$278.00

Save

Previous

Submit

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WH-3

88-11

State Form 900

Annual Withholding Tax

X Authorized
Signature

Ward, Donna L

I declare under penalties of perjury that this is a true, correct and complete voucher.

Date 01/28/2014

Phone # ()

3

ORMET PRIMARY ALUMINUM CORPORATION

Taxpayer ID Number

For Tax Period
1/1/2013 - 12/31/2013

Filing Status

Due on or Before

Annual (EFT)

2/28/2014

Enter the total amount of state tax withheld during the
tax year as shown on W-2s, WH-18s and 1099s..... 1.

\$278.00

Enter the total amount of county tax withheld during
the tax year as shown on W-2s, WH-18s and 1099s*..... 2.

\$0.00

Total - Add Lines 1 & 2; Subtract Line 3 3.

\$278.00

Refund Claimed 4.

\$0.00

INDIANA DEPARTMENT OF REVENUE
P.O. BOX 6108
INDIANAPOLIS, IN 46206-6108

Total # of W-2's WH-18s & 1099s Enclosed

1

Breakdown of Indiana County Tax Withheld

County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld
1 Adams		16 Decatur		31 Harrison	
2 Allen		17 DeKalb		32 Hendricks	
3 Bartholomew		18 Delaware		33 Henry	
4 Benton		19 Dubois		34 Howard	
5 Blackford		20 Elkhart		35 Huntington	
6 Boone		21 Fayette		36 Jackson	
7 Brown		22 Floyd		37 Jasper	
8 Carroll		23 Fountain		38 Jay	
9 Cass		24 Franklin		39 Jefferson	
10 Clark		25 Fulton		40 Jennings	
11 Clay		26 Gibson		41 Johnson	
12 Clinton		27 Grant		42 Knox	
13 Crawford		28 Greene		43 Kosciusko	
14 Daviess		29 Hamilton		44 LaGrange	
15 Dearborn		30 Hancock		45 Lake	

County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld	County Name and Code Number	Tax Withheld
46 LaPorte		63 Pike		80 Tipton	
47 Lawrence		64 Porter		81 Union	
48 Madison		65 Posey		82 Vanderburgh	
49 Marion		66 Pulaski		83 Vermillion	
50 Marshall		67 Putnam		84 Vigo	
51 Martin		68 Randolph		85 Wabash	
52 Miami		69 Ripley		86 Warren	
53 Monroe		70 Rush		87 Warrick	
54 Montgomery		71 St. Joseph		88 Washington	
55 Morgan		72 Scott		89 Wayne	
56 Newton		73 Shelby		90 Wells	
57 Noble		74 Spencer		91 White	
58 Ohio		75 Starke		92 Whitley	
59 Orange		76 Steuben		Total Amount Withheld* \$ \$0.00	
60 Owen		77 Sullivan		*The total amount of county tax withheld (amount on this line) should be the same as the amount on Line 2 of the WH-3).	
61 Parke		78 Switzerland			
62 Perry		79 Tippecanoe			

Form CT-941 - Print

2013

Connecticut Quarterly Reconciliation of Withholding

Organization Name: ORMET PRIMARY ALUMINUM

CT REG: 7450000000

FEIN: 340819779

Period Ending: 12/31/2013

Due Date: 01/31/2014

User ID: ORMET

User Phone: 740-483-2966

User Email: donna.ward@ormet.com

Taxpayer Copy

Do NOT mail to the Department of Revenue Services.

Your Confirmation Number is: 14W0101615018

This is a final return.

Last business date
12/31/2013

1. Gross wages	1. \$	
2. Gross Connecticut wages	2. \$	
3. Connecticut Tax Withheld	3. \$	
4. Credit from prior period	4. \$	0.00
5. Payments made for this quarter	5. \$	
6. Total Deposits (Lines 4 and 5 will be added and the result displayed here.)	6. \$	
7. Net Tax Due or Credit (Line 6 will be subtracted from Line 3 and the result displayed here.)	7. \$	0.00
8. 8a. Penalty: \$ 0.00	8. \$	0.00
8b. Interest: \$ 0.00	9. \$	0.00
9. Amount applied to next quarter	10. \$	0.00
10. Amount to be refunded	11. \$	0.00
11. Total Amount Due		

Form CT-W3 - Print

2013

Connecticut Annual Reconciliation of Withholding

Organization Name: ORMET PRIMARY ALUMINUM

CT REG: [REDACTED]

FEIN: 340819779

Period Ending: 12/31/2013

Due Date: 03/31/2014

User ID: ORMET

User Phone: 740-483-2966

User Email: donna.ward@ormet.com

Taxpayer Copy

Do NOT mail to the Department of Revenue Services.

Your Confirmation Number is: 14W0102160005

- | | |
|--|------------------|
| 1. Connecticut Tax Withheld From Wages | 1. \$ [REDACTED] |
| 2. Gross Connecticut wages Reported | 2. \$ [REDACTED] |
| 3. Number of W-2's Submitted | 3. 1 |

Period		Connecticut Income Tax Withheld From Wages
January 1 - March 31	1st Quarter	\$ [REDACTED]
April 1 - June 30	2nd Quarter	\$ [REDACTED]
July 1 - September 30	3rd Quarter	\$ [REDACTED]
October 1 - December 31	4th Quarter	\$ [REDACTED]
Total - This should equal Line 1 (+/- \$ 5.00)		\$ [REDACTED]

Form W-2(s) Filed					
#	SSN	First Name	Last Name	CT Wages	CT Tax Withheld
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

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[Change](#)

[Withdraw](#)

Return filed for Dec-31-2013

NEW WITHHOLDING RETURN

Title

Status:

Pending

Confirmation Number:

0-122-110-080

Period

Dec-31-2013

Submitted:

Jan-23-2014

Withholding Tax L1

Filing Period

Dec-31-2013

Date Received

Jan-23-2014

Due Date

Jan-31-2014

1 Louisiana Withholding Tax for the Month of...

October

34,063.10

2 Louisiana Withholding Tax for the Month of...

November

33,590.12

3 Louisiana Withholding Tax for the Month of...

December

11,476.92

4 Total Quarter Withholdings

79,130.14

5 Less remittance made during quarter

79,130.14

6 Balance due for this period

0.00

7 Overpayment

0.00

Date Business Sold/Closed (mm/dd/yyyy)

Dec-12-2013

1/23/2014

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31-Dec-2013 New Withholding Return

You are required to re-enter your password to verify this request. Your password will act as your signature.

Are you sure you want to submit this request?

☐ Yes ☐ No

Password

NEW WITHHOLDING RETURN

Period

Dec-31-2013

Withholding Tax L1

Filing Period

Date Received

Due Date

Dec-31-2013

Jan-23-2014

Jan-31-2014

1 Louisiana Withholding Tax for the Month of...

October

0.00

2 Louisiana Withholding Tax for the Month of...

November

0.00

3 Louisiana Withholding Tax for the Month of...

December

0.00

4 Total Quarter Withholdings

0.00

5 Less remittance made during quarter

0.00

6 Balance due for this period

0.00

7 Overpayment

0.00

Date Business Sold/Closed (mm/dd/yyyy)

Dec-12-2013

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1/23/2014

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Transaction Confirmation and Receipt

Company Name **ORMET PRIMARY ALUMINUM CORPORATION**
Company ID *******9779**

The following transactions will be sent to the respective agency that administers the service. Please note the session confirmation number when calling the OBG Help Desk (866-644-6468).

If your transaction(s) includes payment, please note that this confirmation acknowledges that payment instructions have been received, but it does not acknowledge that funds have been transferred from your account. Payment instructions may not be processed for reasons that include insufficient funds and prohibited or blocked payments. You should review your account statement to insure that funds have been transferred (settled). For ACH debit payments, settlement is projected to be two business days after the date of this confirmation (or the selected deferred payment date, if applicable). If the date falls on a weekend or holiday, settlement is projected to be two business days after the next business day. The actual settlement date is dependent upon the processing timelines of the agency and their bank.

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Date/Time	1/27/2014 1:16 PM
Confirmation #	40400903
Receipt #	14638404

Transaction	Defer Date	Payment Type	Amount	Fee
Ohio IT-942 4th Quarter/Annual for 51191908, 10/01/2013 - 12/31/2013	N/A	N/A	N/A	N/A

CVH-92A-00

Ohio IT-942 4th Quarter/Annual Filing Summary

Company Name: ORMET PRIMARY ALUMINUM CORPORATION
 Company ID: *****9779

Withholding Account Number: 51191908

Due Date: 1/31/2014

Quarter: 10/01/2013 - 12/31/2013

Return Type: Original

Date Filed: 1/27/2014 1:16:35 PM

Filed By: Donna Ward

Session: 40400903

Confirmation ID:

October		November		December	
Day	Withholding	Day	Withholding	Day	Withholding
3	\$7,856.46	1	\$178.78	5	\$507.40
10	\$7,872.21	7	\$2,174.44	12	\$501.28
15	\$1,061.84	14	\$1,561.79	13	\$408.18
17	\$6,964.67	15	\$392.84	19	\$569.70
24	\$1,417.20	21	\$6,946.30	26	\$505.29
31	\$18,368.75	27	\$10,061.29	31	\$8,101.85
	\$43,541.13		\$21,315.44		\$10,593.70

Total Income Tax Withheld for Quarter: \$75,450.27

Total Income Tax Withheld for 1st, 2nd, and 3rd Quarters: \$677,687.15

Total Income Tax Withheld for 2013: \$753,137.42

Total Tax Remitted (including Credit Carryover from 2012): \$753,915.92

Interest Owed: \$0.00

Total Amount Due: \$0.00

Balance Due: \$0.00

Credit Carryover: \$778.50

Transaction Confirmation and Receipt

Company Name **ORMET CORPORATION & SUBS**
Company ID *******2006**

The following transactions will be sent to the respective agency that administers the service. Please note the session confirmation number when calling the OBG Help Desk (866-644-6468).

If your transaction(s) includes payment, please note that this confirmation acknowledges that payment instructions have been received, but it does not acknowledge that funds have been transferred from your account. Payment instructions may not be processed for reasons that include insufficient funds and prohibited or blocked payments. You should review your account statement to insure that funds have been transferred (settled). For ACH debit payments, settlement is projected to be two business days after the date of this confirmation (or the selected deferred payment date, if applicable). If the date falls on a weekend or holiday, settlement is projected to be two business days after the next business day. The actual settlement date is dependent upon the processing timelines of the agency and their bank.

If multiple agencies are being paid, payment instructions will be processed separately so you will see multiple entries on your account statements.

Date/Time	1/31/2014 11:57 AM
Confirmation #	40546639
Receipt #	14684563

Transaction	Defer Date	Payment Type	Amount	Fee
Ohio IT-942 4th Quarter/Annual for 52299484, 10/01/2013 - 12/31/2013	N/A	N/A	N/A	N/A

OWH-92A-05

Ohio IT-942 4th Quarter/Annual Filing Summary

Company Name: ORMET CORPORATION & SUBS
 Company ID: *****2006
 Withholding Account Number: 52299484
 Due Date: 1/31/2014
 Quarter: 10/01/2013 - 12/31/2013
 Return Type: Original
 Date Filed: 1/31/2014 11:57:16 AM
 Filed By: Donna Ward
 Session: 40546639
 Confirmation ID:

October		November		December	
Day	Withholding	Day	Withholding	Day	Withholding

Total Income Tax Withheld for Quarter: \$0.00
 Total Income Tax Withheld for 1st, 2nd, and 3rd Quarters: \$0.00
 Total Income Tax Withheld for 2013: \$0.00
 Total Tax Remitted (including Credit Carryover from 2012): \$0.00
 Interest Owed: \$0.00
 Total Amount Due: \$0.00
 Balance Due: \$0.00
 Request Refund From ODT: \$0.00

Payment Successfully Submitted

You have new messages

[View](#)

Employer Deposit Statement Of Withholding Tax

Business Name ORMET PRIMARY ALUMINUM CO	Employer Withholding Tax Account Number [REDACTED]	Entity ID# (EIN) 34-0819779
Pay Date Range Start 12/28/2013	Pay Date Range End 12/31/2013	Due Date 1/3/2014
Transaction Effective Date 1/2/2014	Time Filed 1/2/2014 3:42:55 PM	Tax Period December 28-31 2013: PA-501

Tax Rate: 3.07000%

1	Total Compensation Subject to PA Tax:	[REDACTED]
2	PA Withholding Tax:	[REDACTED]
3	Less Credits:	0.00
Payment: \$		[REDACTED]

Payment Method ACH Debit (EFT) Payment Through E-Tides

Filed By
Donna Ward

Transaction ID
Not Assigned

Status
Complete

Since you submitted a \$0 return, no payment will be processed.

Return Successfully Submitted

You have messages [View](#)

Business Name ORMET PRIMARY ALUMINUM CO	Employer Withholding Tax Account Number [REDACTED]	Entity ID# (EIN) 34-0819779
Period Start Date 10/1/2013	Period End Date 12/31/2013	Due Date 1/31/2014
Transaction Effective Date 1/22/2014	Time Filed 1/22/2014 9:21:05 AM	Tax Period Fourth Quarter 2013: W-3

Record of PA withholding tax by period					
Pay Date Range	Withholding Tax	Pay Date Range	Withholding Tax	Pay Date Range	Withholding tax
1 10/01/2013	0.00	10 10/30/2013 - 11/01/2013	[REDACTED]	19 11/30/2013 - 12/03/2013	0.00
2 10/02/2013 - 10/04/2013	0.00	11 11/02/2013 - 11/05/2013	0.00	20 12/04/2013 - 12/06/2013	0.00
3 10/05/2013 - 10/08/2013	0.00	12 11/06/2013 - 11/08/2013	0.00	21 12/07/2013 - 12/10/2013	0.00
4 10/09/2013 - 10/11/2013	0.00	13 11/09/2013 - 11/12/2013	0.00	22 12/11/2013 - 12/13/2013	0.00
5 10/12/2013 - 10/15/2013	0.00	14 11/13/2013 - 11/15/2013	0.00	23 12/14/2013 - 12/17/2013	0.00
6 10/16/2013 - 10/18/2013	0.00	15 11/16/2013 - 11/19/2013	0.00	24 12/18/2013 - 12/20/2013	0.00
7 10/19/2013 - 10/22/2013	0.00	16 11/20/2013 - 11/22/2013	0.00	25 12/21/2013 - 12/24/2013	0.00
8 10/23/2013 - 10/25/2013	0.00	17 11/23/2013 - 11/26/2013	0.00	26 12/25/2013 - 12/27/2013	0.00
9 10/26/2013 - 10/29/2013	0.00	18 11/27/2013 - 11/29/2013	[REDACTED]	27 12/28/2013 - 12/31/2013	[REDACTED]
Total Amount Withheld for Quarter					[REDACTED]

Employer quarterly return of withholding tax	
1 Total Compensation Subject to PA Tax	[REDACTED]
2 Total PA Withholding Tax	[REDACTED]
3 Total Deposits for Quarter (Including verified overpayments.)	[REDACTED]
4 Overpayment (If line 3 is greater than line 2)	0.00
5 Payment	0.00

Payment Method ACH Debit (EFT) Payment Through E-Tides

Filed By
Donna Ward

Transaction ID
Not Assigned

Status
Complete

You have messages [View](#)

Rev-1667 Employer Withholding Tax W-2 Transmittal

Business Name ORMET PRIMARY ALUMINUM CO	Employer Withholding Tax Account Number [REDACTED]	Entity ID# (EIN) 34-0819779
Period Start Date 1/1/2013	Period End Date 12/31/2013	Period Due Date 1/31/2014
Current Time 1/28/2014 11:18:43 AM		Tax Period Tax Year 2013: W-2

Part I: W-2 Reconciliation		
1a	Number of W-2 Forms attached	1
1b	Number of w-2(s) reported on Magnetic tape(s)	N/A
1c	Number of 1099 Forms with PA withholding tax	0
2	Total compensation subject to PA withholding tax	[REDACTED]
3	PA INCOME TAX WITHHELD	[REDACTED]
Part II: Annual Reconciliation		
	Wages paid subject to PA withholding tax	PA tax withheld
1st Quarter	[REDACTED]	[REDACTED]
2nd Quarter	[REDACTED]	[REDACTED]
3rd Quarter	[REDACTED]	[REDACTED]
4th Quarter	[REDACTED]	[REDACTED]
Total	[REDACTED]	[REDACTED]

Note: The amounts displayed in Part II, Annual Reconciliation by period REFLECT DATA FROM PA-W2s CREATED IN E-TIDES ONLY. They do not represent the amounts of Wages Paid Subject to PA Withholding Tax or PA Personal Income Tax required to be withheld (or actually withheld, if higher). Adjust the amounts of withholding tax for each period to appropriately reflect the wages and tax required to be withheld.

Filed By
Donna Ward

Transaction ID

Status

[Return]

STATE OF WEST VIRGINIA
State Tax Department



ORMET PRIMARY ALUMINUM
CORPORATION

Confirmation Number	1-092-305-408
Account Type	Withholding Tax
Account	1027-2575
Filing Period	31-Dec-2013

Bank Routing Information:

Account Number	*****8173
Routing Number	*****0248
Bank Account Type	Checking

Payment Information:

Payment Date	14-Jan-2014
Total Payment	\$10,316.00

Information Do Not

STATE OF WEST VIRGINIA
State Tax Department
Employer's Quarterly Return of Income Tax Withheld

ORMET PRIMARY ALUMINUM CORPORATION
Account ID #: 1027-2575
Filing Period 31-Dec-2013

Confirmation Number: 1-622-417-920

WEST VIRGINIA EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

Number of Employees who received wages, tips and other compensation for the tax year	0
Month 1	\$46,467.00
Month 2	\$22,823.00
Month 3	\$10,316.00
Tax Withheld This Period	\$79,606.00
Total payments for the Quarter	\$79,606.00
Balance Due	\$0.00
Overpayment	\$0.00
Refund	False
If your business has stopped paying wages check here	False



HANNIBAL REDUCTION DIVISION
P.O. Box 176 State Route 7, Hannibal, OH 43931-0176

400010824

Supplier Number: 11647

Invoice Number	Voucher #	Gross Amount	Discount	Net Amount
123113	47996	1,306.64	.00	1,306.64

Total

.00	\$1,306.64
-----	------------

OHIO DIRECT PAY PERMIT #: 98001150

FOR SECURITY PURPOSES, THE FACE OF THIS DOCUMENT CONTAINS A BLUE-PURPLE BACKGROUND PRINTED ON TRUE WATERMARK PAPER.

Pay To The
Order of
VILLAGE OF WOODSFIELD INCOME TAX
PO BOX 618
WOODSFIELD, OH 43793

400010824 053101561 2079900578027

1144892

FORMS PLUS, INC. • WHEELING, WV 26003 • 1-800-473-6850

VILLAGE OF WOODSFIELD, OHIO

EMPLOYERS QUARTERLY RETURN OF TAX WITHHELD

(740) 472-1686

Instructions on Reverse
side of Taxpayer's Copy

	Dollars	Cents
1. Taxable Earnings paid all employees subject to Woodsfield, Ohio, Village Income Tax.	\$	
2. Actual Tax Withheld in quarter for Village Income Tax	\$	1,306 64
3. Adjustment of Tax for prior quarter (see instructions)	\$	
TOTAL	\$	1,306 64

I hereby certify that the information and statements contained
herein are true and correct.(Signed) Donald Blend(Official Title) MayorDate 1/28/14

THIS RETURN MUST BE FILED

ON OR BEFORE THE DUE DATE SHOWN BELOW

MAKE CHECK OR MONEY ORDER PAYABLE TO:

VILLAGE OF WOODSFIELD, OHIO - INCOME TAX

FOR MONTHS OF

MAIL TO:

VILLAGE OF WOODSFIELD
Income Tax Dept.
P.O. BOX 618
WOODSFIELD, OHIO 43783

DUE ON OR BEFORE

1-31-14

Notify Income Tax Department promptly of any change in ownership or name and address shown above.

FORM ECR

2013

ANNUAL RECONCILIATION OF WITHHOLDING

Village of Woodsfield
Income Tax Department
PO Box 618
Woodsfield, OH 43793
(740) 472-1685

FED ID # _____

LOCAL # _____

	GROSS WAGES	WITHHELD	PAID
1 ST QUARTER	_____	<u>5,427.11</u>	<u>5,427.11</u>
2 ND QUARTER	_____	<u>4,980.51</u>	<u>4,980.51</u>
3 RD QUARTER	_____	<u>4,421.42</u>	<u>4,421.42</u>
4 TH QUARTER	_____	<u>1,306.64</u>	<u>1,306.64</u>
TOTAL	<u>16,135.80</u>	<u>16,135.68</u>	<u>16,135.68</u>
DIFFERENCE			<u>-0-</u>

NUMBER OF W-2's ATTACHED W-2 Register 44

SUBMITTED BY

Donna Ward

TITLE

Payroll/General Accounting Manager

PHONE

(740) 483-2966

181.06(d) ON OR BEFORE APRIL 30 OF EACH YEAR, EACH EMPLOYER SHALL FILE A WITHHOLDING RETURN, ON A FORM OR FORMS PRESCRIBED BY AND OBTAINABLE FROM THE TAX COMMISSIONER, SETTING FORTH THE NAMES AND ADDRESSES OF ALL EMPLOYEES FROM WHOSE COMPENSATION THE TAX WAS WITHHELD DURING THE PRECEDING CALENDAR YEAR, AND THE AMOUNT OF TAX WITHHELD FROM THE LISTED EMPLOYEES AND SUCH OTHER INFORMATION AS MAY BE REQUIRED BY THE RULES AND REGULATIONS ADOPTED BY THE TAX COMMISSIONER.

Form **940 for 2013: Employer's Annual Federal Unemployment (FUTA) Tax Return**
 Department of the Treasury — Internal Revenue Service

850113
 OMB No. 1545-0028

Employer identification number (EIN) **3 4 - 0 8 1 9 7 7 9**

Name (not your trade name) **Ormet Primary Aluminum Corporation**

Trade name (if any) _____

Address **43840 State Route 7, Post Office Box 43931**

Number Street Suite or room number

Hannibal **OH** **43931**

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Type of Return
 (Check all that apply.)

- ☐ a. Amended
- ☐ b. Successor employer
- ☐ c. No payments to employees in 2013
- ☐ d. Final: Business closed or stopped paying wages

Instructions and prior-year forms are available at www.irs.gov/form940.

Read the separate instructions before you complete this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank.

- 1a If you had to pay state unemployment tax in one state only, enter the state abbreviation 1a ☐ ☐
- 1b If you had to pay state unemployment tax in more than one state, you are a multi-state employer 1b ☒ Check here. Complete Schedule A (Form 940).
- 2 If you paid wages in a state that is subject to CREDIT REDUCTION 2 ☒ Check here. Complete Schedule A (Form 940).

Part 2: Determine your FUTA tax before adjustments for 2013. If any line does NOT apply, leave it blank.

- 3 Total payments to all employees 3 **53,321,482 . 81**
- 4 Payments exempt from FUTA tax 4 **973,082 . 56**
- Check all that apply: 4a ☒ Fringe benefits 4c ☐ Retirement/Pension 4e ☐ Other
- 4b ☒ Group-term life insurance 4d ☐ Dependent care
- 5 Total of payments made to each employee in excess of \$7,000 5 **43,840,024 . 94**
- 6 Subtotal (line 4 + line 5 = line 6) 6 **44,813,107 . 50**
- 7 Total taxable FUTA wages (line 3 - line 6 = line 7) (see instructions) 7 **8,508,375 . 31**
- 8 FUTA tax before adjustments (line 7 x .006 = line 8) 8 **51,050 . 25**

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

- 9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054 (line 7 x .054 = line 9). Go to line 12 9 **.**
- 10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), complete the worksheet in the instructions. Enter the amount from line 7 of the worksheet 10 **.**
- 11 If credit reduction applies, enter the total from Schedule A (Form 940) 11 **58,426 . 34**

Part 4: Determine your FUTA tax and balance due or overpayment for 2013. If any line does NOT apply, leave it blank.

- 12 Total FUTA tax after adjustments (lines 8 + 9 + 10 + 11 = line 12) 12 **109,476 . 59**
- 13 FUTA tax deposited for the year, including any overpayment applied from a prior year 13 **109,476 . 59**
- 14 Balance due (If line 12 is more than line 13, enter the excess on line 14.)
 • If line 14 is more than \$500, you must deposit your tax.
 • If line 14 is \$500 or less, you may pay with this return. (see instructions) 14 **0 . 00**
- 15 Overpayment (If line 13 is more than line 12, enter the excess on line 15 and check a box below.) 15 **.**

► You MUST complete both pages of this form and SIGN it.

Check one: ☐ Apply to next return. ☐ Send a refund.

Next ►

850212

Name (not your trade name) Ormet Primary Aluminum Corporation	Employer identification number (EIN) 34-0819779
--	--

Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 - March 31)	16a	46,894 . 70
16b 2nd quarter (April 1 - June 30)	16b	2,390 . 37
16c 3rd quarter (July 1 - September 30)	16c	1,618 . 48
16d 4th quarter (October 1 - December 31)	16d	58,573 . 04

17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) 17 109,476 . 59 Total must equal line 12.

Part 6: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☒ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

☐ No.

Part 7: Sign here. You MUST complete both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

☒ Sign your name here

Michael Griffin

Print your name here

Michael Griffin

Print your title here

Vice President, Operations

Date

1/30/2014

Best daytime phone

(740) 483-2601

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name		PTIN	
Preparer's signature		Date	/ /
Firm's name (or yours if self-employed)		EIN	
Address		Phone	
City		State	
		ZIP code	

860312

Schedule A (Form 940) for 2013:**Multi-State Employer and Credit Reduction Information**
Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

See the instructions on page 2. File this schedule with Form 940.

Employer identification number (EIN)

3 4 - 0 8 1 9 7 7 9

Name (not your trade name)

Ormet Primary Aluminum Corporation

Place an "X" in the box of EVERY state in which you had to pay state unemployment tax this year. For each state with a credit reduction rate greater than zero, enter the FUTA taxable wages, multiply by the reduction rate, and enter the credit reduction amount. Do not include in the FUTA Taxable Wages box wages that were excluded from state unemployment tax (see the instructions for Step 2). If any states do not apply to you, leave them blank.

Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction	Postal Abbreviation	FUTA Taxable Wages	Reduction Rate	Credit Reduction
<input type="checkbox"/> AK	.	x .000	.	<input type="checkbox"/> NC	.	x .009	.
<input type="checkbox"/> AL	.	x .000	.	<input type="checkbox"/> ND	.	x .000	.
<input type="checkbox"/> AR	.	x .009	.	<input type="checkbox"/> NE	.	x .000	.
<input type="checkbox"/> AZ	.	x .000	.	<input type="checkbox"/> NH	.	x .000	.
<input type="checkbox"/> CA	.	x .009	.	<input type="checkbox"/> NJ	.	x .000	.
<input type="checkbox"/> CO	.	x .000	.	<input type="checkbox"/> NM	.	x .000	.
<input checked="" type="checkbox"/> CT	7000.00	x .009	63.00	<input type="checkbox"/> NV	.	x .000	.
<input type="checkbox"/> DC	.	x .000	.	<input type="checkbox"/> NY	.	x .009	.
<input type="checkbox"/> DE	.	x .006	.	<input checked="" type="checkbox"/> OH	6,484,816.00	x .009	58,363.34
<input type="checkbox"/> FL	.	x .000	.	<input type="checkbox"/> OK	.	x .000	.
<input type="checkbox"/> GA	.	x .009	.	<input type="checkbox"/> OR	.	x .000	.
<input type="checkbox"/> HI	.	x .000	.	<input type="checkbox"/> PA	.	x .000	.
<input type="checkbox"/> IA	.	x .000	.	<input type="checkbox"/> RI	.	x .009	.
<input type="checkbox"/> ID	.	x .000	.	<input type="checkbox"/> SC	.	x .000	.
<input type="checkbox"/> IL	.	x .000	.	<input type="checkbox"/> SD	.	x .000	.
<input type="checkbox"/> IN	.	x .012	.	<input type="checkbox"/> TN	.	x .000	.
<input type="checkbox"/> KS	.	x .000	.	<input type="checkbox"/> TX	.	x .000	.
<input type="checkbox"/> KY	.	x .009	.	<input type="checkbox"/> UT	.	x .000	.
<input checked="" type="checkbox"/> LA	2,016,559.31	x .000	0.00	<input type="checkbox"/> VA	.	x .000	.
<input type="checkbox"/> MA	.	x .000	.	<input type="checkbox"/> VT	.	x .000	.
<input type="checkbox"/> MD	.	x .000	.	<input type="checkbox"/> WA	.	x .000	.
<input type="checkbox"/> ME	.	x .000	.	<input type="checkbox"/> WI	.	x .009	.
<input type="checkbox"/> MI	.	x .000	.	<input type="checkbox"/> WV	.	x .000	.
<input type="checkbox"/> MN	.	x .000	.	<input type="checkbox"/> WY	.	x .000	.
<input type="checkbox"/> MO	.	x .009	.	<input type="checkbox"/> PR	.	x .000	.
<input type="checkbox"/> MS	.	x .000	.	<input type="checkbox"/> VI	.	x .012	.
<input type="checkbox"/> MT	.	x .000	.				

Total Credit Reduction. Add all amounts shown in the Credit Reduction boxes. Enter the total here and on Form 940, line 11

58,426.34

950113

OMB No. 1545-0029

Form 941 for 2013: Employer's QUARTERLY Federal Tax Return

Department of the Treasury — Internal Revenue Service

Form (Rev. January 2013)

Employer identification number (EIN) **34-0819779**

Name (not your trade name) **Ormet Primary Aluminum**

Trade name (if any)

Address **43840 State Route 7 Post Office Box 176**

Number **Hannibal** Street **OH** Suite or room number **43931**

City **Hannibal** State **OH** ZIP code **43931**

Report for this Quarter of 2013

(Check one.)

- ☐ 1: January, February, March
- ☐ 2: April, May, June
- ☐ 3: July, August, September
- ☒ 4: October, November, December

Instructions and prior year forms are available at www.irs.gov/form941.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

Part 1: Answer these questions for this quarter.

- 1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), or Dec. 12 (Quarter 4) **1071**
- 2 Wages, tips, and other compensation **6,477,912 . 90**
- 3 Income tax withheld from wages, tips, and other compensation **822,917 . 46**
- 4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

	Column 1	Column 2
5a Taxable social security wages	5,586,696 . 76	692,750 . 40
5b Taxable social security tips	.	.
5c Taxable Medicare wages & tips	6,210,664 . 62	180,109 . 27
5d Taxable wages & tips subject to Additional Medicare Tax withholding	485,807 . 92	4,372 . 27
5e Add Column 2 from lines 5a, 5b, 5c, and 5d		877,231 . 94
5f Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)		.
6 Total taxes before adjustments (add lines 3, 5e, and 5f)		1,700,149 . 40
7 Current quarter's adjustment for fractions of cents		-33
8 Current quarter's adjustment for sick pay		1,700,149 . 07
9 Current quarter's adjustments for tips and group-term life insurance		.
10 Total taxes after adjustments. Combine lines 6 through 9		1,700,149 . 07
11 Total deposits for this quarter, including overpayment applied from a prior quarter and overpayment applied from Form 941-X or Form 944-X filed in the current quarter		1,704,243 . 22
12a COBRA premium assistance payments (see instructions)		.
12b Number of individuals provided COBRA premium assistance		
13 Add lines 11 and 12a		.
14 Balance due. If line 10 is more than line 13, enter the difference and see instructions		.
15 Overpayment. If line 13 is more than line 10, enter the difference	4,094 . 15	

Check one: ☐ Apply to next return. ☒ Send a refund.

Next ▶

► You MUST complete both pages of Form 941 and SIGN it.
For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2013)

950213

Name (not your trade name)	Employer identification number (EIN)
Ormet Primary Aluminum Corporation	34-0819779

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see Pub. 15 (Circular E), section 11.

- 16 Check one: ☐ Line 10 on this return is less than \$2,500 or line 10 on the return for the prior quarter was less than \$2,500, and you did not incur a \$100,000 next-day deposit obligation during the current quarter. If line 10 for the prior quarter was less than \$2,500 but line 10 on this return is \$100,000 or more, you must provide a record of your federal tax liability. If you are a monthly schedule depositor, complete the deposit schedule below; if you are a semiweekly schedule depositor, attach Schedule B (Form 941). Go to Part 3.
- ☐ You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.

Tax liability: Month 1 .

Month 2 .

Month 3 .

Total liability for quarter . Total must equal line 10.

- ☒ You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 17 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages / / .
- 18 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

- ☒ Yes. Designee's name and phone number

Select a 5-digit Personal Identification Number (PIN) to use when talking to the IRS. ☐ ☐ ☐ ☐ ☐

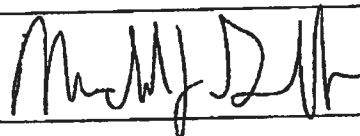
☐ No.

Part 5: Sign here. You MUST complete both pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X

Sign your name here



Print your name here

Michael Griffin

Print your title here

Vice President, Operations

Date

1 / 30 / 2014

Best daytime phone

740-483-2601

Paid Preparer Use Only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

/ /

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

960311

Schedule B (Form 941):**Report of Tax Liability for Semiweekly Schedule Depositors**

(Rev. June 2011)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

(EIN)

Employer Identification number

3 4 - 0 8 1 9 7 7 9

Name (not your trade name)

Ormet Primary Aluminum

Calendar year

2 0 1 3

(Also check quarter)

Report for this Quarter...

(Check one.)

☐ 1: January, February, March☐ 2: April, May, June☐ 3: July, August, September☒ 4: October, November, December

Use this schedule to show your TAX LIABILITY for the quarter; DO NOT use it to show your deposits. When you file this form with Form 941 or Form 941-SS, DO NOT change your tax liability by adjustments reported on any Forms 941-X. You must fill out this form and attach it to Form 941 or Form 941-SS if you are a semiweekly schedule depositor or became one because your accumulated tax liability on any day was \$100,000 or more. Write your daily tax liability on the numbered space that corresponds to the date wages were paid. See Section 11 in Pub. 15 (Circular E), Employer's Tax Guide, for details.

Month 1

1		9		17	110,636 . 55	25	38,872 . 65
2		10	119,163 . 02	18	45,906 . 28	26	
3	119,477 . 77	11	50,535 . 72	19		27	
4	47,300 . 37	12		20		28	
5		13		21		29	
6		14		22		30	
7		15	18,586 . 13	23		31	323,412 . 12
8		16		24	22,153 . 18		

Tax liability for Month 1

896,043 . 79

Month 2

1	41,680 . 18	9		17		25	
2		10		18		26	
3		11		19		27	218,574 . 46
4		12		20		28	
5		13		21	110,352 . 63	29	34,718 . 94
6		14	23,081 . 45	22	35,928 . 41	30	
7	24,455 . 48	15	45,761 . 21	23		31	
8	37,083 . 43	16		24			

Tax liability for Month 2

571,636 . 19

Month 3

1		9		17		25	
2		10		18		26	10,266 . 40
3		11		19	11,758 . 22	27	
4		12	9,725 . 14	20		28	
5	9,470 . 15	13	49,291 . 40	21		29	
6	49,288 . 88	14		22		30	
7		15		23		31	92,668 . 90
8		16		24			

Tax liability for Month 3

232,469 . 09

Fill in your total liability for the quarter (Month 1 + Month 2 + Month 3) ▶

Total must equal line 10 on Form 941 or Form 941-SS.

Total liability for the quarter

1,700,149 . 07

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11967Q

Schedule B (Form 941) (Rev. 6-2011)

ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
P.O. BOX 802551
CHICAGO, ILLINOIS 60680-2551

Account Number

4255825 - 4



0011930 PO ES0020
ORMET PRIMARY ALUMINUM CORPORATION
PO BOX 176
HANNIBAL, OH 43931-0176



zero wage report
confirmation #
1031538

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT

IMPORTANT IDES BULLETIN BOARD MESSAGE:

EVEN IF YOU DID NOT PAY ANY WAGES DURING THE CALENDAR QUARTER YOU MUST SUBMIT A REPORT GIVING THAT INFORMATION. HOWEVER, YOU MAY FILE YOUR "NO WAGE" REPORT BY TOUCHTONE TELEPHONE USING THE FOLLOWING TOLL FREE NUMBER 1-800-793-6860.

If you would like to receive or respond to UI information requests electronically, please enroll for SIDES using TaxNet.

SIDES is a free electronic system that uses a nationally standardized format to easily respond to UI information requests, attach documentation when needed, and receive a date-stamped confirmation of receipt.

Go to www.IllinoisSides.com to learn more and enroll.

• PLEASE TEAR ALONG DOTTED LINE & MAIL WITH YOUR UI-3/40 AND CHECK •

Payment Coupon

ACCOUNT NUMBER	CK	QTR/YR	PAYMENT TYPE	D.C. NUMBER	CK
4255825	4	4/2013	U3-2433	0634576118	5

▼ SHOW AMOUNT OF YOUR CHECK HERE ▼

ORMET PRIMARY ALUMINUM CORPORATION
PO BOX 176
HANNIBAL, OH 43931-0176

MAIL YOUR UI-3/40 (IF APPLICABLE), CHECK AND THE PAYMENT COUPON IN THE ENVELOPE PROVIDED TO:

IDES
ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
P.O. BOX 19300
SPRINGFIELD, IL 62794-9300

SEE TOP OF REVERSE PAGE FOR IMPORTANT INSTRUCTIONS.

CONNECTICUT DEPARTMENT OF LABOR: Internet Quarterly Tax and Wage Report

The following information has been submitted as your Quarterly Report:

Your Confirmation Number: 0123413062820

Employer Number [REDACTED]
Federal ID Number 34-0819779
QTR End Date 12/31/2013
Telephone Number (740)483-1381
Email

Address ORMET PRIMARY
ALUMINUM DIP
43840 STATE ROUTE 7
PO BOX 176
HANNIBAL, OH 43931

The following Employee Information (UC-5A) has been submitted:

	Employee's SSN	First Name	Last Name	Employee's Wages
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

The following Contribution Information (UC-2) has been submitted:

Total No. of Employees for:	Month 1	Month 2	Month 3
	1	1	1

Gross Wages	[REDACTED]	Tax Rate	0.045 or 4.500%
Excess Wages	[REDACTED]	Contributions	\$0.00
Taxable Wages	\$0.00	Interest Due	\$0.00
		Late File Fee	\$0.00

TOTAL PAYMENT DUE: \$0.00

EFT AUTHORIZATION DATE: N/A

Please print and retain for your records. DO NOT MAIL.



[HOME](#)

Username: ormet2
Account Type: Employer
Account Number: 067338-0
Company Name: Ormet
Primary Aluminum
Corporation

Help Display Area

When a form field is clicked during data entry, an information pop-up box will appear in the bottom right area of the screen.

Louisiana Wage and Tax System (LAWATS)

Louisiana Wage and Tax System

[HELP](#)

[LOG OFF](#)

[View Online Payments](#)
Wednesday, January 29, 2014

[View Payment Details](#)

Open a printer-friendly copy of this page.

Employer Account Number: 067338-0
Employer Name: BURNSIDE ALUMINIA DIVISION
Quarter End Date: 12/31/2013
Confirmation Number: 1401290873381P
Payment Process Date: 01/29/2014
Payment File Date: 01/29/2014
Amount Due: \$583.44
Amount Paid: \$583.44
Payment Method: EFT

[Return to Services](#)

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Need help filing your quarterly wages and taxes online? Let us help. Call (225) 342-0210 or (225) 328-6999 weekdays from 8 a.m. to 5 p.m.
Our customer service reps will provide extended hours for 5:00 p.m. to 6:00 p.m. on the following days:
Monday, January 27 through Friday, January 31, 2014

Print Wage Report

View Wage Reports

Print this page

Thursday, January 23, 2014

4th Quarter of 2013

The following information has been submitted as your Quarterly Report:

Your Confirmation Number: 14012301145F

EAN:

Contact
Person:Federal ID
Number:

34-0819779

Contact Email: donna.ward@ormet.com

Quarter End Date: 12/31/2013

Contact Phone: (740) 483-2966

Report File Date: 1/23/2014 1:03:32 PM

Contact Fax: (225) 474-1724

Employer Name: ORMET PRIMARY ALUMINUM CORPORATION

DBA Name: BURNSIDE ALUMINIA DIVISION

	SSN	First Name	Last Name	Q4 Wages	Q4 Excess Wages
1					
2					
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228					

The following contribution information has been submitted:

Total Number of Employees for:	Month 1	Month 2	Month 3
Q4	225	213	157

Gross Wages: \$2,489,841.00

Excess Wages: \$2,473,768.00
Taxable Wages: \$16,073.00
Tax Rate: 0.0363 or 3.63%
Contribution Due: \$583.45

IMPORTANT: FOR YOUR INFORMATION ONLY. (Effective Jan 1, 1998)
To compute the total amount of the contributions for the quarter paid which may be reported on
your FUTA 940 tax form, multiply this factor: 0.889807 times line 5 (amount of contribution).

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Ohio.gov | Department of
Job and Family Services

ERIC | EMPLOYER RESOURCE
INFORMATION CENTER

MENU MESSAGE CENTER



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Main Portlet

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 - ☐ [File Quarter Wage Report](#)
 - ☐ [Quarterly Wage Report Inquiry](#)
 - ☐ [Amend Wage Report](#)
 - ☐ [Generate Quarterly Payment Coupon](#)
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UC Tax Quarterly Reports History

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* Required Field

* Start Quarter: 4	▼	Year: 2013
End Quarter: 4	▼	Year: 2013

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UC Tax Quarterly Reports History Details

<u>Quarter/ Year</u>	<u>Report Status</u>	<u>Postmark Date</u>	<u>Total Gross Wages Paid</u>	<u>Taxable Wages/ Covered Wages</u>	<u>Contributions</u>	<u>Reconciliation Date</u>	<u>Action</u>
Q4/2013	Original	01/27/2014	\$3,598,160.97	\$27,012.66	\$2,269.06		View Details

My To Do's

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In re: Ormet Corporation
Debtor
Case # 13-10334

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

01/30/2014 thru 1/31/2014

Accounts Receivable Reconciliation		Amount
Total Accounts Receivable at the beginning of the reporting period		\$3,780,250.19
+ Amounts billed during the period		\$17,420,823.23
- Amounts collected during the period		(\$17,343,969.06)
Total Accounts Receivable at the end of the reporting period		\$3,857,104.36
Accounts Receivable Aging		Amount
0 - 30 days old		\$3,775,790.64
31 - 60 days old		\$4,026.74
61 - 90 days old		(\$5,513.26)
91+ days old		\$82,800.24
Total Accounts Receivable		\$3,857,104.36
Amount considered uncollectible (Bad Debt)		(\$2,475.94)
Accounts Receivable (Net)		\$3,854,628.42

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.	X	
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	X	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		X

Explanations:

1. Court approved raw material sales.

This foregoing document was electronically filed with the Public Utilities

Commission of Ohio Docketing Information System on

3/7/2014 3:22:48 PM

in

Case No(s). 14-0193-EL-RDR

Summary: Reply Comments electronically filed by Mr. Steven T Nourse on behalf of Ohio Power Company