Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting Issuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)	
A M. Cactle & Co		36-0879160	
A.M. Castle & Co. 3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
	'		
Chris Donovan (Alpha IR Group)	chris.donovan@alpha-ir.com		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
55 W. Monroe, Suite 3490		Chicago, IL 60603	
8 Date of action	9 Classification and description		
	E with the bounds		
August 31, 2017 10 CUSIP number	(s) Equity Interests 12 Ticker symbol	13 Account number(s)	
10 COSII Marridei	(3)	(4)	
Part II Organizational Action Atta	ch additional statements if needed. Se	e back of form for additional questions.	
14 Describe the organizational action and, if	applicable, the date of the action or the dat	e against which shareholders' ownership is measured for	
the action ► See attached.			
15 Describe the quantitative effect of the org share or as a percentage of old basis >		ity in the hands of a U.S. taxpayer as an adjustment per	
Describe the calculation of the change in valuation dates ► See attached.	basis and the data that supports the calcul	lation, such as the market values of securities and the	

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Pa	rt II	Organizational Action (continued)		
17	List the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶	See attached.	
	•			
18	Can an	resulting loss be recognized? ► See attached.		
19	Provide	any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A		
	<u>, </u>			
	Und	r penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and	to the best of my knowledge and	
Sig	belie	, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer I	nas any knowledge.	
Here Signature Market R. Andlerson Date 10/16/2017				
		Patrick R. Anderson your name ► Title ► EVP & C Print/Type preparer's name Preparer's signature Date Ch	PTIM	
	eparer	Derek Krozek 10/16/2017 sel	eck	
Us	e Only		one no. 312 486 1000	
Sen	d Form 8	237 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden,		

A.M. Castle & Co. FEIN 36-0879160

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Securities: Equity Interests

Disclaimer: The information contained in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account any shareholder's or note holder's specific circumstances. Shareholders and note holders are urged to consult their own tax advisors regarding U.S. tax consequences of the transaction described herein and the impact to tax basis resulting from the transaction.

Security: Equity Interests

Form 8937, Part II, Line 14

On June 18, 2017, A.M. Castle & Co. (the "Company") and certain subsidiaries (collectively, the "Debtors"), filed the Debtors' Prepackaged Joint Chapter 11 Plan of Reorganization (the "Initial Plan") with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court").

On August 2, 2017 the Bankruptcy Court issued an order confirming the amended prepackaged joint plan of reorganization of the Company dated July 25, 2017 (as amended and supplemented, the "Amended Plan"), pursuant to chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code"). On August 31, 2017 (the "Effective Date"), the Amended Plan became effective pursuant to its terms and the Debtors emerged from their chapter 11 cases. Unless otherwise defined, all capitalized terms are used as defined in the Plan.

Under the Amended Plan, all existing Equity Interests were cancelled and each holder of such interests who did not object to the Plan and did not opt-out of the releases contained in the Plan received such Holder's Pro Rata share of 20.0% of the New Common Stock, without giving effect to the conversion of the New Notes.

Cumulatively defined as the "Transaction."

For more information regarding the Transaction, please see the Plan, as amended, and the disclosure statement filed with the Bankruptcy Court, available at http://www.castlemetals.com.

Form 8937, Part II, Line 15

Each holder's aggregate tax basis in the New Common Stock will generally equal the holder's aggregate tax basis in the existing Equity Interests that were surrendered in the Transaction providing for tax-free recapitalizations.

Form 8937, Part II, Line 16

A holder's aggregate tax basis in the New Common Stock will generally equal such holder's aggregate tax basis in the existing Equity Interests that were surrendered in the Transaction. The aggregate tax basis allocated to the New Common Stock will then be divided by the number of shares of New Common Stock received to determine the tax basis of each share of New Common Stock.

Form 8937, Part II, Line 17

Sections 354, 356, 358, 1001 and 1012.

Form 8937, Part II, Line 18

The Transaction generally should not result in a recognizable loss to holders.