Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

A This return/report is for: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
TIRE CURING BLADDERS, LLC RETIREMENT PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/30/2005

2a Plan sponsor's name and address (employer, if for single-employer plan)
TIRE CURING BLADDERS, LLC

5701 MURRAY STREET
LITTLE ROCK, AR 72209

2b Employer Identification Number (EIN) 20-2336833

2c Plan sponsor's telephone number 501-562-5410

2d Business code (see instructions) 326200

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
TIRE CURING BLADDERS, LLC 5701 MURRAY STREET
TIRE CURING BLADDERS, LLC LITTLE ROCK, AR 72209

3b Administrator's EIN 20-2336833

3c Administrator's telephone number 501-562-5410

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

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	38
b Total number of participants at the end of the plan year	**5b**	38
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III Financial Information

7 Plan Assets and Liabilities		**(a) Beginning of Year**	**(b) End of Year**
a Total plan assets	**7a**	2116810	2139541
b Total plan liabilities	**7b**		
c Net plan assets (subtract line 7b from line 7a)	**7c**	2116810	2139541

8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: **(1)** Employers	**8a(1)**	98213	
(2) Participants	**8a(2)**		
(3) Others (including rollovers)	**8a(3)**		
b Other income (loss)	**8b**	144852	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	**8c**		243065
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	**8d**	190829	
e Certain deemed and/or corrective distributions (see instructions)	**8e**		
f Administrative service providers (salaries, fees, commissions)	**8f**	29505	
g Other expenses	**8g**		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	**8h**		220334
i Net income (loss) (subtract line 8h from line 8c)	**8i**		22731
j Transfers to (from) the plan (see instructions)	**8j**		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G 1I

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		350000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] Yes [ ] No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

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

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [ ] Yes [X] No

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

13c(1) Name of plan(s):	**13c(2)** EIN(s)	**13c(3)** PN(s)

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/11/2011	VERNON ALMON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

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

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

A Name of plan
TIRE CURING BLADDERS, LLC RETIREMENT PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
TIRE CURING BLADDERS, LLC

D Employer Identification Number (EIN)
20-2336833

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

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

Part I Basic Information

1 Enter the valuation date: Month 10 Day 01 Year 2009

2	Assets:			
a	Market value	**2a**		2116810
b	Actuarial value	**2b**		2328491
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	13	2205266
b	For terminated vested participants	**3b**	9	131604
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		1263887
	(3) Total active	**3c(3)**	16	1263887
d	Total	**3d**	38	3600757
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.70 %
6	Target normal cost	**6**		0

Statement by Enrolled Actuary

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

SIGN HERE

	07/07/2011
Signature of actuary	Date
DAVID F. KAYS	11-03111
Type or print name of actuary	Most recent enrollment number
ACUFF & ASSOCIATES, INC.	615-726-2410
Firm name	Telephone number (including area code)
210 WESTWOOD PLACE, SUITE 100 BRENTWOOD, TN 37027	
Address of the firm	

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	121239	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	121239	0
10	Interest on item 9 using prior year's actual return of -10.28 %	-12463	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 8.13 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	108776	0

Part III Funding percentages

14	Funding target attainment percentage	14	61.64 %
15	Adjusted funding target attainment percentage	15	61.64 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	95.65 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	64.66 %

Part IV Contributions and liquidity shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/26/2011	98213				
			Totals ► 18(b)	98213	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	88235

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.28 %	6.72 %	6.84 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 61

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

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..... ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) **29** 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) **31** 0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1164997	196714
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33** 0

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33) **34** 196714

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	108776	0	108776

36 Additional cash requirement (item 34 minus item 35) **36** 87938

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 88235

38 Interest-adjusted excess contributions for current year (see instructions) **38** 297

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39** 0

40 Unpaid minimum required contribution for all years **40** 0

Plan Name: **Tire Curing Bladders**
EIN / PN: **20-2336833 / 002**
2009 Schedule SB, line 19 - Discounted Employer Contributions

		Prior Year Amounts			Current Year Amounts				
Date	Contribution	Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
5/26/2011	98,213						98,213	6.70%	88,235
Total	98,213	-			-		98,213		88,235

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 22 - Description of Weighted Average Retirement Age

The assumed retirement age is the earlier of Age 60 with 30 Years of Service or Age 62.

Employees projected to have at least 30 Years of Service by Age 60: 12

Employees projected to have less than 30 Years of Service by Age 60: 3

1 Employee is currently Age 65

12/16 * 60 = 45.00

3/16 * 62 = 11.63

1/16 * 65 = 4.06

45.00 + 11.63 + 4.06 = 60.69, or approximately **61 Years of Age**

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Part V - Summary of Plan Provisions

Name of the Plan

Tire Curing Bladders, LLC Retirement Pension Plan

Effective Date

The plan was originally established effective April 30, 2005.

Plan Year

October 1 through September 30. The first plan year was a short plan year beginning April 30, 2005 ending September 30, 2005.

Primary Employer Name

Tire Curing Bladders, LLC

Plan Name

Tire Curing Bladders, LLC Retirement Pension Plan

Original Plan Effective Date

April 30, 2005

Company's Fiscal Year

January 1 – December 31

Predecessor Employer

The Employer entered into an asset purchase agreement with Pirelli Tire, LLC effective April 30, 2005. Under such agreement the Employer has established this plan solely for the participants of the Pirelli Tire Retirement Pension Plan (the "Pirelli Tire Plan") as of August 15, 2004 that were subject to the Little Rock collective bargaining agreement of which such employees continue to remain employed with the Employer on or after April 30, 2005.

Eligible Employee

- Any person employed by the Employer who is in a collective bargaining unit covered by the Union Little Rock Agreement
- Not a leased employee
- Not an independent contractor or a contract employee

Eligibility Requirements

A participant is an Eligible Employee who was a participant in the Pirelli Tire Plan as of 8/15/2004 and continues to be employed with the Employer on or after 4/30/2005.

No further employees who are initially employed with the Employer on or after 4/30/2005 shall be eligible to participate in the Plan.

A participant's entry date is his entry date under the Pirelli Tire Plan.

Benefit Formula – Traditional

Benefit formula – annual benefit equal to the sum of:

A. .5% of Compensation prior to the Participant's 5th Anniversary Date, multiplied by his full years of past service with the Employer to said Anniversary Date; and
B. .5% of Compensation up to $3,000 plus 1% of Compensation over $3,000, multiplied by the number of years from such Anniversary Date to his Normal Retirement Date.

Anniversary Date is the date when an Employee was hired.

The Minimum Benefit is $41.00 multiplied by the Participant's Credited Service for benefit accrual purposes.

Credited Service (for Benefit Accrual Purposes)

Credited Service is elapsed time in completed months from the Seniority Date as defined in the Union Little Rock Agreement.

- Includes lay-off (maximum 48 months)
- Includes service while on leave of absence as an officer of the local division credit union.

Credited Service exclusions -

- Before 10/1/1976 which was not included in Credited Service under the Pirelli Tire Plan on 9/30/1976
- Before 10/1/1988 if hired after age 60 and first became a participant on 10/1/1988
- While not an eligible employee
- Rule of parity (applies after 1985)
- Service for which the Participant received a single sum payment in lieu of any pension he could have received under the plan
- Service after 8/15/2004

Vesting

The right acquired by a participant to his accrued benefit.

Vesting Schedule –

- 100% after 5 years of Credited Service (for vesting purposes)

Vesting Credited Service

Credited Service is elapsed time in completed months from the Seniority Date as defined in the Union Little Rock Agreement.

- Includes lay-off (maximum 48 months)
- Includes service while on leave of absence as an officer of the local division credit union.

Vesting Credited Service exclusions -

- Before 10/1/1976 which was not included in Credited Service under the Pirelli Tire Plan on 9/30/1976

Rule of parity (applies after 1985)

Permanent and Total Disability Definition

- A participant who has been disabled, through some unavoidable cause, by bodily injury or disease and is prevented from being physically able to perform the work of any classification in the local plant, and if such permanent and total disability shall have continued for 5 consecutive months, and, in the opinion of a qualified physician designated by the Committee, will presumably be permanent and total during the remainder of his life.

  Such disability shall be deemed to have resulted from an unavoidable cause unless it:

  - was contracted, suffered or incurred while the Employee was engaged in, or resulted from his

having engaged in, a felonious enterprise, or
- resulted from his habitual drunkenness or addiction to narcotics, or
- resulted from an intentional, self-inflicted injury.

Disability resulting from any such causes or disability resulting exclusively from military service for which government pension is received shall not entitle the Employee to a disability pension under this Plan.

Hours-of-Service Method

Actual hours used.

Normal Form

Single Life Annuity with 5 years Certain Period

Automatic Form for Married Participants is the 50% Qualified Joint and Survivor Annuity (QJSA)

Payments under the QJSA are payable after payments for 60 months have been made under the Normal Form.

Optional Forms of Distribution

All payments under any optional form are payable after payments for 60 months have been made under the Normal Form.

- Year Certain and Life Option – extended period of 5, 10 or 15 years
- Contingent Annuitant Option – 50% or 100%
  - Pop-Up A – no reduction to the 100% Contingent Annuitant Option if Contingent Annuitant dies before the Participant and before the end of the 5-year period.
  - Pop-Up B – no reduction to the 50% Contingent Annuitant Option if Contingent Annuitant dies before the Participant and before the end of the 5-year period.
- Cash Refund Annuity

All optional forms of benefit are the Actuarial Equivalent of the benefit under the Normal Form. There are actuarial tables for calculating the Pop-Up A & B optional Forms.

Actuarial Equivalent – for optional forms

Actuarial Equivalence is based on the following:

- Unisex Pension – 1984 Mortality Table
- 6% interest.

Distribution at Termination of Employment

Deferred to Retirement Date

If payments begin at what would be his Early Retirement Date (ERD), his benefit will be a reduced amount equal to the Actuarial Equivalent of his vested deferred benefit.

Small amounts are paid out as lump sums.

Normal Retirement Age/Date (100% Vesting)

NRA is the later of age 65 or his age on the date 5 years after his entry date.

Normal Retirement Date (NRD) is the last day of the month in which he reaches Normal Retirement Age (NRA).

Early Retirement Age/Date

Last day of the month in which he terminates employment and reaches ERA.

ERA is the later of age 55 or his age on the date he has 10 years of Credited Service (for vesting purposes).

The benefit at ERD is reduced by .4% for each complete month the ERD precedes the first of the month following the month in which he attains age 62.

Special Early Retirement Age/Date

(1) Age 62 and completed 10 years of Credited Service (for vesting purposes); or
(2) Completes 30 years of Credited Service (for vesting purposes)

- If (1) applies, or (2) applies and the Participant has not reached age 55, the Participant's benefit equals his Accrued Benefit with no reduction for early retirement.
- If (2) applies and the Participant is age 55 or older his benefit is payable until the earlier of:
    - Date he's eligible for Social Security benefit based on age or disability
    - Date he dies

- Month he attains age 62, provided if he's born in 1938 or later, he may continue to receive the benefit past age 62 until he is eligible for 80% of Social Security benefit (3 years before attainment of full Social Security Retirement Age)

Such Participant's benefit equals an amount from the schedule in the Plan based on age and completed years of Credited Service (for vesting purposes) to his Special ERD.

When such Participant reaches age 62 or, if earlier, the date he's eligible for a Social Security benefit based on age or disability, his monthly pension will be redetermined as if (1) above applies.

- If the Participant has less than 30 years of Credited Service (for vesting purposes) on 8/15/2004 and later completes 30 such years, his Special ERD benefit will be calculated based on (1) the $41.00 multiplier (see Minimum benefit under the Benefit Formula section above), and (2) a supplement equal to $9.00 for each full year of Credited Service (for benefit accrual purposes) and $10.00 for each completed year of age after age 55, taking into account his age as of his ERD and his full years of Credited Service (for benefit accrual purposes) as of 8/15/2004.

Late Retirement Date (LRD)

Allowed to work past Normal Retirement Date. The benefit is the Accrued Benefit at LRD.

Suspension of Benefits upon Reemployment

If a retired or former Employee returns to work in any capacity and works more than 40 hours in any month, payments will stop. Payments will begin again when he retires, terminates employment, or works less than 40 hours – amount of payments will be based on the Plan then in effect.

Pre-Retirement Death

QPSA

- One-year marriage requirement
- Active Employees – benefit to spouse is deferred to the Participant's earliest retirement date, or it can be taken immediately. If taken immediately, the benefit will be a reduced amount equal to the Actuarial Equivalent of his vested Accrued Benefit at date of death.
- Former Employees – benefit to spouse is deferred to the Participant's earliest retirement date. The benefit to the spouse equals the Participant's deferred vested benefit at his date of termination, reduced for each year the QPSA coverage is in effect. The reduction is .5% for each year (to the nearest 1/12 of a year) of such coverage. Unless the former Employee waives coverage, coverage begins on the date he terminated employment. If such Employee waives coverage, no QPSA benefit is payable.

Single sum

- If the Present Value of the QPSA benefit is less than $10,000 (but more than small amounts) the spouse may elect to take the benefit in a single sum instead of a monthly benefit.

Death after Retirement

Single Sum

- At death of pensioner (except one who terminated before age 60 with a deferred vested benefit), such pensioner's spouse will receive $4,000 in addition to any other benefit provided under the plan.
- Spouse must have been married to the Participant one year before the Participant's death
- Payable immediately at death

Disability Benefits

Age/Service requirements

- 10 years of Credited Service (for vesting purposes)
- Becomes totally disabled while accumulating service from his Seniority Date.

Disability Retirement

- Benefit equals the Participant's Accrued Benefit on his Disability Retirement Date
- An Employee who retires on his Disability Retirement Date, whose pension is not being paid in the form of a QJSA, and who has less than 30 years of Credited Service (for vesting purposes) may select, revoke, or change an option at any time prior to the date on which the option becomes effective, which may be at any time between age 55 and 65 as selected by the Employee.

Benefit stops if the Participant recovers prior to NRD

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Economic Actuarial Assumptions

Interest

Funding Target and Target Normal Cost Rates	June 2009 Segment Rates without Transition: 5.28% (years 0-5), 6.72% (years 5-20), 6.84% (years 20+)
FAS 87 Rates	
Discount Rate	6.00% per year, compounded annually
Long Term Rate	6.50% per year, compounded annually
FAS 35 Rate	
Pre Retirement	6.50% per year, compounded annually
Post Retirement	6.50% per year, compounded annually

Demographic Actuarial Assumptions

Mortality

Mortality for healthy participants for Funding, FAS 87, and FAS 35	1983 Group Annuity Mortality Table for Males Adjusted 6 years for female
Mortality for disabled participant for Funding, FAS 87, and FAS 35	PBGC Table 5a –Sex Distinct
Mortality for PPA Minimum and Maximum Contributions	IRS 2009 Combined Mortality Tables

Termination or Withdrawal from Service

Pirelli rates, 10 year select no withdrawal after 10 years of service

Year	0	1	2	3	4	5	6	7	8	9
Rate	10%	10%	8%	8%	6%	6%	4%	4%	2%	2%

Rates of Disability

100% Male UAW Rates Sample Rates

Age	Rates
25	.03%
30	.04%
35	.05%
40	.07%
45	.10%
50	.18%
55	.36%

Assumed Retirement Age

Age 60 and 30 years or age 62 whichever is earlier

Marital Status at Benefit Eligibility

Percentage Married

- Males 80%
- Females 80%
- **Age Difference** - Male Spouses are assumed to be 4 years older.

Other Assumptions

Expenses

Funding is for net cost.

Compensation Used in Valuation

W-2 pay for 2004 and 2005

Year of Service Subsequent to the Valuation Date

Each participant is assumed to accrue one year of vesting service for each future year unless information provided by the plan sponsor indicates otherwise.

Actuarial Asset Valuation Method

Actuarial Asset Valuation Method is equal to the 24-Month Average Asset Valuing Method.

Retirement Benefits

If a retiree is older than his spouse and elects to commence a Pop-Up benefit, it is assumed that the participant will die before his spouse.

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 24 - Change in Actuarial Assumptions

The following were the changes in the non-prescribed actuarial assumptions (including the justifications for the changes) for the above plan and plan year:

- The interest rates used for Funding Target purposes were changed from the full yield curve rates for October 2008 to the IRS Segment Rates without Transition for June 2009. This change was made to decrease the Funding Target in light of poor economic circumstances and in conjunction with the appropriate IRS regulations.

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 26 - Schedule of Active Participant Data

ALL AGE GROUPS	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	TOTAL
0-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	1	0	0	0	0	0	0	1
35-39	0	1	0	0	0	0	0	0	0	1
40-44	0	0	1	0	0	1	0	0	0	2
45-49	0	0	1	0	1	0	0	0	0	2
50-54	0	0	0	0	0	0	2	0	0	2
55-59	0	0	1	0	0	0	4	1	0	6
60-64	0	0	0	0	0	0	1	0	0	1
65-69	0	0	0	0	0	0	1	0	0	1
70+	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1	4	0	1	1	8	1	0	16

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 32 - Schedule of Amortization Bases

Type	PV Remaining Installments	Initial Date	Number of Years Remaining	Amortization Installment
Shortfall	$1,164,997	10/01/2009	7	$196,714

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 10/01/2009 and ending 09/30/2010

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

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

A Name of plan

Tire Curing Bladders, LLC Retirement Pension Plan

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Tire Curing Bladders, LLC

D Employer Identification Number (EIN)

20-2336833

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

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

Part I Basic Information

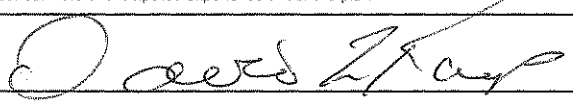
1 Enter the valuation date: Month 10 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	2,116,810
	b Actuarial value		**2b**	2,328,491
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	13	2,205,266
	b For terminated vested participants	**3b**	9	131,604
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		1,263,887
	(3) Total active	**3c(3)**	16	1,263,887
	d Total	**3d**	38	3,600,757
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.70 %
6	Target normal cost		**6**	0

Statement by Enrolled Actuary

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

SIGN HERE



Signature of actuary

07/07/2011

Date

David F. Kays

Type or print name of actuary

11-03111

Most recent enrollment number

Acuff & Associates, Inc.

Firm name

(615)726-2410

Telephone number (including area code)

210 Westwood Place, Suite 100

Brentwood TN 37027

Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	121,239	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	121,239	0
10	Interest on item 9 using prior year's actual return of (10.28)%	(12,463)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 8.13 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	108,776	0

Part III Funding percentages

14	Funding target attainment percentage	14	61.64 %
15	Adjusted funding target attainment percentage	15	61.64 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	95.65 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	64.66 %

Part IV Contributions and liquidity shortfalls

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/26/2011	98,213				
			Totals ► 18(b)	98,213	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	88,235

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of Quarter of this plan year

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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.28 %	6.72 %	6.84 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 4

22 Weighted average retirement age **22** 61

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

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)..... **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)..... **31** 0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1,164,997	196,714
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33** 0

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)..... **34** 196,714

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	108,776	0	108,776

36 Additional cash requirement (item 34 minus item 35)..... **36** 87,938

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)..... **37** 88,235

38 Interest-adjusted excess contributions for current year (see instructions)..... **38** 297

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)..... **39** 0

40 Unpaid minimum required contribution for all years **40** 0

Plan Name: **Tire Curing Bladders**
EIN / PN: **20-2336833 / 002**
2009 Schedule SB, line 19 - Discounted Employer Contributions

		Prior Year Amounts			Current Year Amounts				
Date	Contribution	Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
5/26/2011	98,213						98,213	6.70%	88,235
Total	98,213	-			-		98,213		88,235

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Part V - Summary of Plan Provisions

Name of the Plan

Tire Curing Bladders, LLC Retirement Pension Plan

Effective Date

The plan was originally established effective April 30, 2005.

Plan Year

October 1 through September 30. The first plan year was a short plan year beginning April 30, 2005 ending September 30, 2005.

Primary Employer Name

Tire Curing Bladders, LLC

Plan Name

Tire Curing Bladders, LLC Retirement Pension Plan

Original Plan Effective Date

April 30, 2005

Company's Fiscal Year

January 1 – December 31

Predecessor Employer

The Employer entered into an asset purchase agreement with Pirelli Tire, LLC effective April 30, 2005. Under such agreement the Employer has established this plan solely for the participants of the Pirelli Tire Retirement Pension Plan (the "Pirelli Tire Plan") as of August 15, 2004 that were subject to the Little Rock collective bargaining agreement of which such employees continue to remain employed with the Employer on or after April 30, 2005.

Eligible Employee

- Any person employed by the Employer who is in a collective bargaining unit covered by the Union Little Rock Agreement
- Not a leased employee
- Not an independent contractor or a contract employee

Eligibility Requirements

A participant is an Eligible Employee who was a participant in the Pirelli Tire Plan as of 8/15/2004 and continues to be employed with the Employer on or after 4/30/2005.

No further employees who are initially employed with the Employer on or after 4/30/2005 shall be eligible to participate in the Plan.

A participant's entry date is his entry date under the Pirelli Tire Plan.

Benefit Formula – Traditional

Benefit formula – annual benefit equal to the sum of:

A. .5% of Compensation prior to the Participant's 5th Anniversary Date, multiplied by his full years of past service with the Employer to said Anniversary Date; and
B. .5% of Compensation up to $3,000 plus 1% of Compensation over $3,000, multiplied by the number of years from such Anniversary Date to his Normal Retirement Date.

Anniversary Date is the date when an Employee was hired.

The Minimum Benefit is $41.00 multiplied by the Participant's Credited Service for benefit accrual purposes.

Credited Service (for Benefit Accrual Purposes)

Credited Service is elapsed time in completed months from the Seniority Date as defined in the Union Little Rock Agreement.

- Includes lay-off (maximum 48 months)
- Includes service while on leave of absence as an officer of the local division credit union.

Credited Service exclusions -

- Before 10/1/1976 which was not included in Credited Service under the Pirelli Tire Plan on 9/30/1976
- Before 10/1/1988 if hired after age 60 and first became a participant on 10/1/1988
- While not an eligible employee
- Rule of parity (applies after 1985)
- Service for which the Participant received a single sum payment in lieu of any pension he could have received under the plan
- Service after 8/15/2004

Vesting

The right acquired by a participant to his accrued benefit.

Vesting Schedule –

- 100% after 5 years of Credited Service (for vesting purposes)

Vesting Credited Service

Credited Service is elapsed time in completed months from the Seniority Date as defined in the Union Little Rock Agreement.

- Includes lay-off (maximum 48 months)
- Includes service while on leave of absence as an officer of the local division credit union.

Vesting Credited Service exclusions -

- Before 10/1/1976 which was not included in Credited Service under the Pirelli Tire Plan on 9/30/1976

Rule of parity (applies after 1985)

Permanent and Total Disability Definition

- A participant who has been disabled, through some unavoidable cause, by bodily injury or disease and is prevented from being physically able to perform the work of any classification in the local plant, and if such permanent and total disability shall have continued for 5 consecutive months, and, in the opinion of a qualified physician designated by the Committee, will presumably be permanent and total during the remainder of his life.

  Such disability shall be deemed to have resulted from an unavoidable cause unless it:

  - was contracted, suffered or incurred while the Employee was engaged in, or resulted from his

having engaged in, a felonious enterprise, or
- resulted from his habitual drunkenness or addiction to narcotics, or
- resulted from an intentional, self-inflicted injury.

Disability resulting from any such causes or disability resulting exclusively from military service for which government pension is received shall not entitle the Employee to a disability pension under this Plan.

Hours-of-Service Method

Actual hours used.

Normal Form

Single Life Annuity with 5 years Certain Period

Automatic Form for Married Participants is the 50% Qualified Joint and Survivor Annuity (QJSA)

Payments under the QJSA are payable after payments for 60 months have been made under the Normal Form.

Optional Forms of Distribution

All payments under any optional form are payable after payments for 60 months have been made under the Normal Form.

- Year Certain and Life Option – extended period of 5, 10 or 15 years
- Contingent Annuitant Option – 50% or 100%
  - Pop-Up A – no reduction to the 100% Contingent Annuitant Option if Contingent Annuitant dies before the Participant and before the end of the 5-year period.
  - Pop-Up B – no reduction to the 50% Contingent Annuitant Option if Contingent Annuitant dies before the Participant and before the end of the 5-year period.
- Cash Refund Annuity

All optional forms of benefit are the Actuarial Equivalent of the benefit under the Normal Form. There are actuarial tables for calculating the Pop-Up A & B optional Forms.

Actuarial Equivalent – for optional forms

Actuarial Equivalence is based on the following:

- Unisex Pension – 1984 Mortality Table
- 6% interest.

Distribution at Termination of Employment

Deferred to Retirement Date

If payments begin at what would be his Early Retirement Date (ERD), his benefit will be a reduced amount equal to the Actuarial Equivalent of his vested deferred benefit.

Small amounts are paid out as lump sums.

Normal Retirement Age/Date (100% Vesting)

NRA is the later of age 65 or his age on the date 5 years after his entry date.

Normal Retirement Date (NRD) is the last day of the month in which he reaches Normal Retirement Age (NRA).

Early Retirement Age/Date

Last day of the month in which he terminates employment and reaches ERA.

ERA is the later of age 55 or his age on the date he has 10 years of Credited Service (for vesting purposes).

The benefit at ERD is reduced by .4% for each complete month the ERD precedes the first of the month following the month in which he attains age 62.

Special Early Retirement Age/Date

(1) Age 62 and completed 10 years of Credited Service (for vesting purposes); or
(2) Completes 30 years of Credited Service (for vesting purposes)

- If (1) applies, or (2) applies and the Participant has not reached age 55, the Participant's benefit equals his Accrued Benefit with no reduction for early retirement.
- If (2) applies and the Participant is age 55 or older his benefit is payable until the earlier of:
    - Date he's eligible for Social Security benefit based on age or disability
    - Date he dies

- Month he attains age 62, provided if he's born in 1938 or later, he may continue to receive the benefit past age 62 until he is eligible for 80% of Social Security benefit (3 years before attainment of full Social Security Retirement Age)

Such Participant's benefit equals an amount from the schedule in the Plan based on age and completed years of Credited Service (for vesting purposes) to his Special ERD.

When such Participant reaches age 62 or, if earlier, the date he's eligible for a Social Security benefit based on age or disability, his monthly pension will be redetermined as if (1) above applies.

- If the Participant has less than 30 years of Credited Service (for vesting purposes) on 8/15/2004 and later completes 30 such years, his Special ERD benefit will be calculated based on (1) the $41.00 multiplier (see Minimum benefit under the Benefit Formula section above), and (2) a supplement equal to $9.00 for each full year of Credited Service (for benefit accrual purposes) and $10.00 for each completed year of age after age 55, taking into account his age as of his ERD and his full years of Credited Service (for benefit accrual purposes) as of 8/15/2004.

Late Retirement Date (LRD)

Allowed to work past Normal Retirement Date. The benefit is the Accrued Benefit at LRD.

Suspension of Benefits upon Reemployment

If a retired or former Employee returns to work in any capacity and works more than 40 hours in any month, payments will stop. Payments will begin again when he retires, terminates employment, or works less than 40 hours – amount of payments will be based on the Plan then in effect.

Pre-Retirement Death

QPSA

- One-year marriage requirement
- Active Employees – benefit to spouse is deferred to the Participant's earliest retirement date, or it can be taken immediately. If taken immediately, the benefit will be a reduced amount equal to the Actuarial Equivalent of his vested Accrued Benefit at date of death.
- Former Employees – benefit to spouse is deferred to the Participant's earliest retirement date. The benefit to the spouse equals the Participant's deferred vested benefit at his date of termination, reduced for each year the QPSA coverage is in effect. The reduction is .5% for each year (to the nearest 1/12 of a year) of such coverage. Unless the former Employee waives coverage, coverage begins on the date he terminated employment. If such Employee waives coverage, no QPSA benefit is payable.

Single sum

- If the Present Value of the QPSA benefit is less than $10,000 (but more than small amounts) the spouse may elect to take the benefit in a single sum instead of a monthly benefit.

Death after Retirement

Single Sum

- At death of pensioner (except one who terminated before age 60 with a deferred vested benefit), such pensioner's spouse will receive $4,000 in addition to any other benefit provided under the plan.
- Spouse must have been married to the Participant one year before the Participant's death
- Payable immediately at death

Disability Benefits

Age/Service requirements

- 10 years of Credited Service (for vesting purposes)
- Becomes totally disabled while accumulating service from his Seniority Date.

Disability Retirement

- Benefit equals the Participant's Accrued Benefit on his Disability Retirement Date
- An Employee who retires on his Disability Retirement Date, whose pension is not being paid in the form of a QJSA, and who has less than 30 years of Credited Service (for vesting purposes) may select, revoke, or change an option at any time prior to the date on which the option becomes effective, which may be at any time between age 55 and 65 as selected by the Employee.

Benefit stops if the Participant recovers prior to NRD

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Economic Actuarial Assumptions

Interest

Funding Target and Target Normal Cost Rates	June 2009 Segment Rates without Transition: 5.28% (years 0-5), 6.72% (years 5-20), 6.84% (years 20+)
FAS 87 Rates	
Discount Rate	6.00% per year, compounded annually
Long Term Rate	6.50% per year, compounded annually
FAS 35 Rate	
Pre Retirement	6.50% per year, compounded annually
Post Retirement	6.50% per year, compounded annually

Demographic Actuarial Assumptions

Mortality

Mortality for healthy participants for Funding, FAS 87, and FAS 35	1983 Group Annuity Mortality Table for Males Adjusted 6 years for female
Mortality for disabled participant for Funding, FAS 87, and FAS 35	PBGC Table 5a –Sex Distinct
Mortality for PPA Minimum and Maximum Contributions	IRS 2009 Combined Mortality Tables

Termination or Withdrawal from Service

Pirelli rates, 10 year select no withdrawal after 10 years of service

Year	0	1	2	3	4	5	6	7	8	9
Rate	10%	10%	8%	8%	6%	6%	4%	4%	2%	2%

Rates of Disability

100% Male UAW Rates Sample Rates

Age	Rates
25	.03%
30	.04%
35	.05%
40	.07%
45	.10%
50	.18%
55	.36%

Assumed Retirement Age

Age 60 and 30 years or age 62 whichever is earlier

Marital Status at Benefit Eligibility

Percentage Married

- Males 80%
- Females 80%
- **Age Difference** - Male Spouses are assumed to be 4 years older.

Other Assumptions

Expenses

Funding is for net cost.

Compensation Used in Valuation

W-2 pay for 2004 and 2005

Year of Service Subsequent to the Valuation Date

Each participant is assumed to accrue one year of vesting service for each future year unless information provided by the plan sponsor indicates otherwise.

Actuarial Asset Valuation Method

Actuarial Asset Valuation Method is equal to the 24-Month Average Asset Valuing Method.

Retirement Benefits

If a retiree is older than his spouse and elects to commence a Pop-Up benefit, it is assumed that the participant will die before his spouse.

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 22 - Description of Weighted Average Retirement Age

The assumed retirement age is the earlier of Age 60 with 30 Years of Service or Age 62.

Employees projected to have at least 30 Years of Service by Age 60: 12

Employees projected to have less than 30 Years of Service by Age 60: 3

1 Employee is currently Age 65

12/16 * 60 = 45.00

3/16 * 62 = 11.63

1/16 * 65 = 4.06

45.00 + 11.63 + 4.06 = 60.69, or approximately **61 Years of Age**

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 24 - Change in Actuarial Assumptions

The following were the changes in the non-prescribed actuarial assumptions (including the justifications for the changes) for the above plan and plan year:

- The interest rates used for Funding Target purposes were changed from the full yield curve rates for October 2008 to the IRS Segment Rates without Transition for June 2009. This change was made to decrease the Funding Target in light of poor economic circumstances and in conjunction with the appropriate IRS regulations.

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 26 - Schedule of Active Participant Data

ALL AGE GROUPS	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	TOTAL
0-24	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0
30-34	0	0	1	0	0	0	0	0	0	1
35-39	0	1	0	0	0	0	0	0	0	1
40-44	0	0	1	0	0	1	0	0	0	2
45-49	0	0	1	0	1	0	0	0	0	2
50-54	0	0	0	0	0	0	2	0	0	2
55-59	0	0	1	0	0	0	4	1	0	6
60-64	0	0	0	0	0	0	1	0	0	1
65-69	0	0	0	0	0	0	1	0	0	1
70+	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1	4	0	1	1	8	1	0	16

Plan Name: Tire Curing Bladders, LLC Retirement Pension Plan
Plan Sponsor: Tire Curing Bladders, LLC
Plan Number: 002
EIN: 20-2336833
Plan Year: October 1, 2009 – September 30, 2010

2009 Form 5500 Schedule SB, Line 32 - Schedule of Amortization Bases

Type	PV Remaining Installments	Initial Date	Number of Years Remaining	Amortization Installment
Shortfall	$1,164,997	10/01/2009	7	$196,714