

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>COOPER PENSION PLAN</u>	1b Three-digit plan number (PN) ►	<u>290</u>	
	1c Effective date of plan	<u>07/01/1993</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>COOPER US INC</u> <u>PO BOX 4446</u> <u>600 TRAVIS SUITE 5600</u> <u>HOUSTON, TX 77002</u>	2b Employer Identification Number (EIN) <u>20-1686977</u>	2c Sponsor's telephone number <u>713-209-8400</u>	2d Business code (see instructions) <u>335900</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2011</u>	<u>GEORGE MORIARTY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") COOPER US INC PO BOX 4446 600 TRAVIS SUITE 5600 HOUSTON, TX 77002	3b Administrator's EIN 20-1686977 3c Administrator's telephone number 713-209-8400
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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: a Sponsor's name	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	14132
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	2148
b Retired or separated participants receiving benefits.....	6b	4594
c Other retired or separated participants entitled to future benefits.....	6c	5760
d Subtotal. Add lines 6a , 6b , and 6c	6d	12502
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1110
f Total. Add lines 6d and 6e	6f	13612
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	1

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1C 1D 1G 1I 3H

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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 <u>COOPER PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>290</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>COOPER US INC</u>	D Employer Identification Number (EIN) <u>20-1686977</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>460979992</u>
b	Actuarial value 2b <u>501634391</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>5695</u> <u>254063872</u>
b	For terminated vested participants 3b <u>5621</u> <u>128086665</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>697777</u>
(2)	Vested benefits 3c(2) <u>82557967</u>
(3)	Total active 3c(3) <u>2816</u> <u>83255744</u>
d	Total 3d <u>14132</u> <u>465406281</u>
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 <u>6.46</u> %
6	Target normal cost 6 <u>1200000</u>

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	<u>08/09/2011</u>
Signature of actuary <u>PAUL W. FOLEY, A.S.A.,E.A.,M.A.A.A.</u>	Date <u>11-05775</u>
Type or print name of actuary <u>DIVERSIFIED</u>	Most recent enrollment number <u>508-903-6016</u>
Firm name <u>24 PRIME PARK WAY, SUITE 400</u> <u>NATICK, MA 01760-1528</u>	Telephone number (including area code)
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 ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

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)	69619523	58018500
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).....	69619523	58018500
10	Interest on item 9 using prior year's actual return of <u>14.48</u> %	10080907	8401079
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		22357798
b	Interest on (a) using prior year's effective rate of <u>8.30</u> %		1855697
c	Total available at beginning of current plan year to add to prefunding balance		24213495
d	Portion of (c) to be added to prefunding balance.....		24213495
12	Reduction in balances due to elections or deemed elections.....	41024138	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	38676292	90633074

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.00 %
15	Adjusted funding target attainment percentage.....	15	107.78 %
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	95.03 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls	
18 Contributions made to the plan for the plan year by employer(s) and employees:			
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
Totals ▶		18(b)	18(c)

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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ 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
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
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	1200000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	1200000
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	1200000	0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan COOPER PENSION PLAN	B Three-digit plan number (PN) ▶	290
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER US INC	D Employer Identification Number (EIN) 20-1686977	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
DIVERSIFIED INVESTMENT ADVISORS
13-3689044

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
THE BANK OF NEW YORK MELLON
13-5160382

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

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

DIVERSIFIED INVESTMENT ADVISORS

13-3689044

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 12 15 28 38 50 59 61 62 63 64	RECORD KEEPER	628832	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

MCCONNELL JONES LLP

76-0488832

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	14051	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MELLON CAPITAL

25-1442664

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	419669	Yes ☐ No ☒

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

WAMCO WESTERN ASSET

95-2705767

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	31524	Yes ☐ No ☒

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

BLACKROCK FINANCIAL

13-3806691

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 34 50 51	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	9009	Yes ☐ No ☒

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

STANDISH MELLON

25-1890416

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28		0	Yes ☒ No ☐	Yes ☐ No ☒	89225	Yes ☐ No ☒

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

MELLON BANK

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	0	Yes ☒ No ☐	Yes ☐ No ☒	6246	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MELLON CAPITAL	28	419669
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MELLON BANK	INVESTMENT MANAGEMENT	
13-5160382		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
WAMCO WESTERN ASSET	28	31524
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MELLON BANK	INVESTMENT ADVISORY	
13-5160382		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
BLACKROCK FINANCIAL	28 34 50 51	9009
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MELLON BANK	INVESTMENT MANAGEMENT	
13-3806691		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MELLON BANK	21	6245

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MELLON BANK 13-5160382	TRUSTEE FEES

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan COOPER PENSION PLAN		B Three-digit plan number (PN) ▶ 290
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 COOPER US INC		D Employer Identification Number (EIN) 20-1686977
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV INTERNATIONAL STOCK INDEX		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-034	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45669394
a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV NSL 1-3 YR GVT/CR BOND INDEX		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-242	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 21179185
a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV SMALL CAP STOCK INDEX FUND		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28885488
a Name of MTIA, CCT, PSA, or 103-12 IE: EB DIV STOCK INDEX FUND		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 172691917
a Name of MTIA, CCT, PSA, or 103-12 IE: EB DV LONG BOND INDEX FUND		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7841461
a Name of MTIA, CCT, PSA, or 103-12 IE: EB INTERMEDIATE GOVT BOND INDEX		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-061	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20904216
a Name of MTIA, CCT, PSA, or 103-12 IE: EB INTERMEDIATE CREDIT BOND INDEX		
b Name of sponsor of entity listed in (a): MELLON BANK NA		
c EIN-PN 25-6078093-060	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39663264
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule D (Form 5500) 2010 v.092308.1		

a Name of MTIA, CCT, PSA, or 103-12 IE: [EB LONG TERM CREDIT BOND INDEX](#)**b** Name of sponsor of entity listed in (a): [MELLON BANK NA](#)

c EIN-PN 25-6078093-062	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55315328
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a Name of MTIA, CCT, PSA, or 103-12 IE: [EB DV MID CAP STOCK INDEX FUND](#)**b** Name of sponsor of entity listed in (a): [MELLON BANK NA](#)

c EIN-PN 25-6078093-124	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 51805757
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a Name of MTIA, CCT, PSA, or 103-12 IE: [COMMON COLLECTIVE TRUST FUND](#)**b** Name of sponsor of entity listed in (a): [DIVERSIFIED INVESTMENT ADVISORT](#)

c EIN-PN 13-3689044-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5952645
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a Name of MTIA, CCT, PSA, or 103-12 IE: [SHORT DURATION BOND FUND](#)**b** Name of sponsor of entity listed in (a): [COOPER US INC MASTER TR FOR DB PLAN](#)

c EIN-PN 74-2202805-313	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan COOPER PENSION PLAN	B Three-digit plan number (PN) ►	290
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER US INC	D Employer Identification Number (EIN) 20-1686977	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		4481
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		1122190
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		1028553
(B) All other.....	1c(3)(B)		643035
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	5942609	449908655
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	455037383	0
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		11482132

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	460979992	464189046

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	460979992	464189046
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Part II Income and Expense Statement

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

Income

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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		646
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		49799117
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		23008
d Total income. Add all income amounts in column (b) and enter total.....	2d		49822771

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	45966113	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		45966113
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	647604	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		647604
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		46613717

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3209054
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: MCCONNELL & JONES LLP

(2) EIN: 76-0488832

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection.
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A Name of plan <u>COOPER PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>290</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>COOPER US INC</u>	D Employer Identification Number (EIN) <u>20-1686977</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-3689044</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>296</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 53.3% Investment-Grade Debt: 31.7% High-Yield Debt: _____% Real Estate: _____% Other: 15.0%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☒ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☒ Modified duration ☐ Other (specify): _____

COOPER PENSION PLAN

**Independent Auditors' Report
And Financial Statements
December 31, 2010 and 2009**

COOPER PENSION PLAN
DECEMBER 31, 2010 AND 2009

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Note: Other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for reporting and disclosure under ERISA have been omitted because they are not applicable.



Independent Auditors' Report

To the Plan Administration Committee of
Cooper Pension Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Cooper Pension Plan (the "Plan") as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended and the related supplemental schedules, as listed in the accompanying contents page. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note 3, which was certified by State Street Bank and Trust Company ("SSBT") and The Bank of New York Mellon ("BNY Mellon"), the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that BNY Mellon held the Plan's investment assets and executed investment transactions from November 3, 2009 to December 31, 2010 and that SSBT held the Plan's investment assets and executed investment transactions for the period January 1, 2009 through November 2, 2009. The plan administrator has obtained certification from the trustees as of December 31, 2010 and 2009 and for the years then ended, that the information provided to the plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the investment information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA.

McConnell & Jones LLP

Houston, Texas
October 6, 2011

COOPER PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Assets:		
Investments, at fair value:		
Plan interest in the Master Trust	\$ -	\$455,037,383
Plan interest in the Collective Trust	449,908,655	5,942,609
Interest-bearing cash	1,122,190	-
Corporate bond	1,671,588	-
Promissory note receivable	11,482,132	-
	<u>464,184,565</u>	<u>460,979,992</u>
Receivables	<u>4,481</u>	<u>-</u>
Total assets	<u>464,189,046</u>	<u>460,979,992</u>
Net assets available for benefits	<u><u>\$ 464,189,046</u></u>	<u><u>\$460,979,992</u></u>

The accompanying notes are an integral part of these financial statements.

COOPER PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Investment Income, net:		
Plan interest in the Master Trust investment income	\$ 49,799,117	\$ 57,790,536
Other income	23,654	7,092
Total investment income	<u>49,822,771</u>	<u>57,797,628</u>
Contributions:		
Employer contribution	-	25,000,000
Rollovers	-	964,372
Total contributions	<u>-</u>	<u>25,964,372</u>
Deductions:		
Benefits paid to participants	45,966,113	42,516,161
Administrative expenses	647,604	1,800,008
Total deductions	<u>46,613,717</u>	<u>44,316,169</u>
Net Increase	3,209,054	39,445,831
Net Assets Available for Benefits, Beginning of Year	<u>460,979,992</u>	<u>421,534,161</u>
Net Assets Available for Benefits, End of Year	<u>\$ 464,189,046</u>	<u>\$ 460,979,992</u>

The accompanying notes are an integral part of these financial statements.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

1. DESCRIPTION OF THE PLAN

The following description of the Cooper Pension Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete information about the Plan.

General

The Plan is a defined benefit plan sponsored by Cooper US, Inc. (the “Company”) that provides pension, death, and disability payments to eligible participants. It is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

Effective January 1, 2007, future benefit accruals of the Plan ceased and the Plan was frozen to new accruals. Existing account balances will continue to grow with interest credits at least equal to the average yield on one-year Treasury Constant Maturities for the November of the preceding year, rounded to the next highest quarter percentage point.

In November 2009, the Plan changed trustee from State Street Bank and Trust Company (“SSBT”) to The Bank of New York Mellon (“BNY Mellon”).

As of December 31, 2010, the Cooper US, Inc. Master Trust for Defined Benefit Plans (“Master Trust”) was dissolved. Effective December 31, 2010, Plan assets are no longer in the Master Trust.

Pension Benefits

Participants may receive pension benefits beginning at normal retirement age (65). The Plan permits early retirement starting at age 55 with 5 to 10 years of vested service. The normal form of pension benefit is a life annuity for single participants and a joint and survivor annuity for married participants. Participants may elect to receive the value of their accumulated plan benefit as a lump-sum distribution. If the present value of a retired or terminated participant’s vested interest in their accumulated plan benefits is \$1,000 or less, then the account balance is automatically paid as a lump-sum. If a participant terminates before reaching early retirement age, 55, and the vested interest in their accumulated plan benefits exceeds \$1,000 but does not exceed \$10,000, the participant may elect a lump-sum form of payment but must provide written spousal consent if married.

Death and Disability Benefits

If an active participant dies at age 55 or older, a death benefit equal to the value of the participant’s accumulated pension benefits is paid to the participant’s beneficiary after certain criteria are met. Active participants who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

of the time they become disabled. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they have been employed to normal retirement age with their annual compensation remaining the same as at the time they became disabled.

2. SUMMARY OF ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("US GAAP").

Use of Estimates

The preparation of financial statements in conformity with US GAAP requires disclosure of the use of estimates. Estimates are deemed to be used in the determination of the fair value of investments and in any payables and receivables. As explained below, related to Plan investments, estimates may affect the amounts reported in these financial statements and accompanying notes.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Promissory Notes Receivable

The notes receivable held by the Plan were senior promissory notes between WG Trading Investors, L.P. ("WGTI"), the maker, and the lender, the Master Trust prior to its dissolution and the Plan subsequently. Interest accrued at a variable rate equal to the rate a limited partner in WGTI would earn on an investment equal to the principal of the note. Principal and interest were due and payable on the last day of each calendar quarter, except that principal, with accrued income, made less than 90 days before quarter-end became due and payable the next calendar quarter-end. Principal with accrued interest would automatically renew, unless the Master Trust notified WGTI of its election not to renew all or any portion

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

of the outstanding principal balance, in which event the principal, with interest thereon, or portion not renewed, would be payable on the calendar quarter-end first occurring after six months following receipt of such notice of non-renewal. Effective April 30, 2008, the Enhanced Equity Index Fund ("EEIF") elected not to renew its senior promissory note receiving \$95,518,120 in principal and accrued interest.

In February 2010, the Company was notified by the National Futures Association that WGTI was suspended from trading on the futures exchanges and its principals were arrested for securities fraud. A receiver was appointed by the courts and the Short Duration Bond Fund ("SDBF")'s investment in the WGTI senior promissory note was frozen at the last reported value of \$44,314,744. The Company estimated the ultimate recoverable value of the note as \$11,482,132 and \$22,000,000 as of December 31, 2010 and 2009, respectively. In April 2011, the Plan received \$8,072,619 installment distribution.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered through December 31, 2006. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the specified benefit unit and the employees' applicable credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered.

Plan contributions are made and the actuarial present value of accumulated plan benefits are determined based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the determination of the actuarial present value of accumulated plan benefits.

Payment of Benefits

Benefits are recorded when paid.

Management's Review of Subsequent Events

In preparing the accompanying financial statements, Plan management has reviewed all known events that have occurred after December 31, 2010, and through October 6, 2011, for inclusion in the financial statements and footnotes.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

New Accounting Pronouncement

In January 2010, the Financial Accounting Standards Board (“FASB”), issued Accounting Standards Update (“ASU”) No. 2010-06, *Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements* (“ASU No. 2010-06”), which amends Accounting Standards Codification (“ASC”) Subtopic No. 820-10, relating to fair value measurements, adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. A portion of ASU No. 2010-06 requiring expanded disclosure of activity for Level 3 assets and liabilities will be effective for fiscal years beginning after December 15, 2010. The adoption of this standard did not impact the Plan’s financial statements.

3. INVESTMENTS

The following table presents the Plan’s investments and the net appreciation in fair value for 2010 and 2009. Investments that represent 5 percent or more of the Plan’s net assets are separately identified.

	<u>2010</u>	<u>2009</u>
Investments, at fair value:		
Plan interest in Master Trust	\$ -	\$ 455,037,383
EB DV International Stock Index	45,669,394	-
EB DV Small Cap Stock Index Fund	28,885,488	-
EB DV Stock Index Fund	172,691,917	-
EB Intermediate Credit Bond Index	39,663,264	-
EB Long Term Credit Bond Index	55,315,328	-
EB DV Mid Cap Stock Index Fund	51,805,757	-
WGTI Promissory Note Receivable	11,482,132	-
Other investments less than 5%	58,671,285	5,942,609
	<u>464,184,565</u>	<u>460,979,992</u>
Plan net appreciation in:		
Master Trust	49,799,117	57,790,536
Other Income	23,654	7,092

The Master Trust was established for the collective investment of assets of the Plan and other participating Company sponsored defined benefit plans. Each participating plan has an undivided interest in the Master Trust. The Master Trust investment includes beneficial interests in the SDBF and the EEIF, which are separate investment accounts of the Master Trust. EEIF was terminated during 2009. The assets of the Master Trust are held by SSBT (prior to November 2009) and BNY Mellon, the trustees of the Plan. At December 31, 2009, the Plan’s interest in the net assets of the Master Trust was approximately 98%. At December 31, 2010, the Master Trust was dissolved.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

Net assets in Master Trust are allocated among participating plans by assigning to each plan those transactions (primarily contributions, benefit payments, and certain expenses) that can be specifically identified and allocating among all plans, in proportion to the market value of the assets assigned to each plan, the income and expenses resulting from the collective investment of the assets of the Master Trust.

The following table presents the net assets of the Master Trust as of December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Assets:		
Investment income receivable	\$ -	\$ 2,058,698
Interest-bearing cash	-	5,803,710
Corporate bonds	-	12,812,437
Interest in common/collective trusts	-	375,134,988
Interest in 103-12 investment entities	-	47,450,707
Promissory notes receivable	-	22,000,000
Total investments	<u>-</u>	<u>463,201,842</u>
Total assets	<u>-</u>	<u>465,260,540</u>
Net assets available for participating plans	<u>\$ -</u>	<u>\$ 465,260,540</u>

The following table presents investment income and net appreciation (depreciation) in fair value of investments (including investments bought, sold, and held during the year) and administrative expenses for the Master Trust for the years ended December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Net appreciation (depreciation) in fair value of investments:		
Net gain (loss) on sale of assets	\$ 63,306	\$ (28,105,826)
Unrealized appreciation of assets	24,199	17,883,424
Net investment gain from common/collective trusts	58,765,713	83,799,117
Net investment gain from 103-12 investment entities	3,123,140	4,832,579
Net investment gain from registered investment companies	-	144,207
Net loss from promissory notes receivable and futures contracts	<u>(10,517,868)</u>	<u>(22,462,675)</u>
	51,458,490	56,090,826
Interest and dividend	243,005	3,388,571
Administrative expenses	<u>(561,854)</u>	<u>(552,998)</u>
Net income	<u>\$ 51,139,641</u>	<u>\$ 58,926,399</u>

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

4. FAIR VALUE MEASUREMENTS

FASB ASC 820 *Fair Value Measurements and Disclosures* establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in an active market for identical assets or liabilities (level 1 measurement) and the lowest priority to unobservable inputs (level 3 measurement). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities.

Level 2

Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Interest-bearing cash: Stated at cost, which approximates fair value.

Corporate bonds: Valued based on yields currently available on comparable securities of issuers with similar credit ratings.

Interest in common/collective trusts: Valued at the net asset value of the shares held by the Plan at year-end, which is based on the fair value of the underlying investments using information reported by the investment advisor at year-end.

Interest in 103-12 investment entities: Valued based on the net asset values, which are calculated based on the then-current market values of the underlying assets.

Promissory notes receivable: Valued based on estimated future cash distribution, see Note 2.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2010.

	<u>2010</u>
Level 1:	
Interest-bearing cash	\$ 1,122,190
	<u>1,122,190</u>
Level 2:	
Corporate bonds	1,671,588
Interest in common/collective trusts	449,908,655
	<u>451,580,243</u>
Level 3:	
Promissory notes receivable	11,482,132
	<u>11,482,132</u>
Total investments at fair value	<u>\$ 464,184,565</u>

The following table sets forth by level, within the fair value hierarchy, total investments in Master Trust at fair value as of December 31, 2009.

	<u>2009</u>
Level 1:	
Interest-bearing cash	\$ 5,803,710
Interest in common/collective trusts	375,134,988
	<u>380,938,698</u>
Level 2:	
Corporate bonds	12,812,437
Interest in 103-12 investment entities	47,450,707
	<u>60,263,144</u>
Level 3:	
Promissory notes receivable	22,000,000
	<u>22,000,000</u>
Total investments at fair value	<u>\$ 463,201,842</u>

The following table sets forth by level, within the fair value hierarchy, the Plan's investment held outside of the Master Trust as of December 31, 2009.

	<u>2009</u>
Level 2:	
Interest in common/collective trusts	\$ 5,942,609

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

The following table includes a summary of changes in the fair value of the Master Trust's Level 3 investments for the year ended December 31, 2010 and 2009:

	<u>2010</u>	<u>2009</u>
Promissory notes receivable:		
Balance, beginning of year	\$ 22,000,000	\$ 44,314,744
Realized loss	(10,517,868)	(22,314,744)
Unrealized gain	-	-
Issuances and settlements, net	-	-
Balance, end of year	<u>\$ 11,482,132</u>	<u>\$ 22,000,000</u>

5. FUNDING POLICY

The Company contributes to the Plan such amounts as are necessary on an actuarial basis to provide sufficient assets to meet benefit payments to plan participants. The Company's policy is to fund at least the ERISA minimum funding requirements for the year and prior service costs as required. The ERISA minimum funding requirements require management to make certain assumptions based on the most current actuarial information available. Such assumptions could change in the future as more information becomes known, which could impact future amounts funded. The Plan has met the ERISA minimum funding requirements.

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

6. PLAN TERMINATION

Should the Plan terminate at some future time, the proportionate interests of the participants and their beneficiaries shall be determined actuarially and, after provisions are made for the expenses of termination, administration, and liquidation, the assets of the Plan shall be liquidated for payment of benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the PBGC at that time.

7. ACCUMULATED PLAN BENEFIT INFORMATION

The actuarial present value of accumulated plan benefits is determined by an actuary from Diversified Investment Advisors and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payments (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

The significant actuarial assumptions used in the valuations as of January 1, 2010 and 2009, were as follows:

	<u>January 1, 2010</u>	<u>January 1, 2009</u>
Assumed rate of return	8.25%	8.25%
Retirement	Various annual rates of retirement ranging from 5% at age 55 to 100% at age 68	Various annual rates of retirement ranging from 5% at age 55 to 100% at age 68
Mortality	2010 Static mortality table in accordance with IRS regulation 1.430(h)(3)-1	2009 Static mortality table in accordance with IRS regulation 1.430(h)(3)-1

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

Accumulated plan benefits as of January 1, 2010 and 2009 is presented below:

	<u>January 1, 2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefits	\$ 225,051,704	\$ 223,459,343
Other participants	183,591,702	201,700,499
	<u>408,643,406</u>	<u>425,159,842</u>
Nonvested benefits	721,722	993,911
Total actuarial present value of accumulated plan benefits	<u>\$ 409,365,128</u>	<u>\$ 426,153,753</u>

The change in the actuarial present value of accumulated plan benefits from January 1, 2009 to January 1, 2010, is attributable to the following:

Actuarial present value of accumulated plan benefits as of January 1, 2009	\$ 426,153,753
Increase/(decrease) during the year attributable to:	
Actuarial assumption changes	(6,773,815)
Benefits accrued and actuarial experience	(937,295)
Interest accumulated	33,438,646
Benefits paid	<u>(42,516,161)</u>
Net decrease	<u>(16,788,625)</u>
Actuarial present value of accumulated plan benefits as of January 1, 2010	<u>\$ 409,365,128</u>

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

8. TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated December 6, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

US GAAP requires plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

9. RISKS AND UNCERTAINTIES

The Plan invests in various investment securities that are exposed to various risks such as interest rates, market and credit risks. Market values of investments may decline for a number of reasons, including changes in prevailing market and interest rates, increases in defaults and credit rating downgrades. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that some changes could materially affect participant account balances and the assets reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

10. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Diversified, the record keeper of the Plan. Therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

11. NAV PER SHARE

In accordance with FASB ASU No. 2009-12, *Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)*, the Plan expanded its disclosure to include the category, fair value, redemption frequency, and redemption notice period for those assets whose fair value is estimated using the net asset value per share or its equivalent for which the fair value is not readily determinable as of December 31, 2010 and 2009. For the Plan, such assets include investments in common collective trust funds.

The following tables for December 31, 2010 and 2009, sets forth a summary of the Plan's investments with a reported NAV.

	Fair Value Estimated Using NAV per Share December 31, 2010 and 2009					
	Fair Value as of 12/31/2010 *	Fair Value as of 12/31/2009 *	Unfunded Commitment	Redemption Frequency	Other Redemption Restrictions	Redemption Notice Period
EB DV International Stock Index (a)	\$ 45,669,394	\$44,000,378	None	Daily	None	2 days
EB DV NSL 1-3 YR Govt/CR Bond Index (b)	21,179,185	-	None	Daily	None	1 day
EB DV Small Cap Stock Index Fund (c)	28,885,488	27,939,556	None	Daily	None	1 day
EB DV Stock Index Fund (d)	172,691,917	118,875,530	None	Daily	None	1 day
EB DV Long Bond Index Fund (e)	7,841,461	29,379,926	None	Daily	None	1 day
EB Intermediate Govt Bond Index Fund (f)	20,904,216	22,418,444	None	Weekly	None	2 days
EB Intermediate Credit Bond Index (g)	39,663,264	26,246,526	None	Weekly	None	1 day
EB Long Term Credit Bond Index (h)	55,315,328	55,583,841	None	Weekly	None	1 day
EB DV Mid Cap Stock Index Fund (i)	51,805,757	50,690,787	None	Daily	None	2 days
DIA Money Market Fund (j)	5,952,645	5,942,609	None	Immediate	None	31 days

* The fair value of the investment has been estimated using the NAV of the investment.

- (a) The fund seeks to track the performance of the MSCI EAFE Index. The assets of the fund may be invested in securities, and a combination of other collective funds that together are designed to track the performance of such Index.
- (b) The fund seeks to approximate the total rate of return that correspond generally to the price and yield performance, before fees and expenses, of the short-term sector of the United States Treasury market.
- (c) The fund seeks to achieve investment performance for the Small Cap Index Fund that is similar to the Russell 2000 Index.
- (d) The fund seeks to achieve investment performance that is similar to the S&P 500 Index.

COOPER PENSION PLAN
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

- (e) This index fund offers a low-cost, diversified approach to bond investing, providing broad exposure to U.S. investment-grade bonds with maturities of more than ten years.
- (f) This index fund offers a low-cost, diversified approach to bond investing, providing broad exposure to U.S. investment-grade bonds with maturities from five to ten years.
- (g) The fund invests in US corporate bonds with maturities of between four and seven years.
- (h) The fund seeks to track the performance of a market-weighted corporate bond index with a long-term dollar-weighted average maturity.
- (i) The fund invests primarily in stocks of mid-cap domestic companies. The fund may purchase securities of companies in initial public offerings or shortly thereafter.
- (j) The common/collective trust fund is invested in a money market fund.

SUPPLEMENTAL SCHEDULES

Cooper Pension Plan
EIN No.: 20-1686977, Plan No. 290
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
Plan Year: 12/31/2010

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
*	MELLON BANK N.A.	Interest Bearing Cash	\$ 33	\$ 33
*	MELLON BANK N.A.	EB TEMPORARY INVESTMENT FUND VAR	1,122,157	1,122,157
		TOTAL CASH & CASH EQUIVALENTS	1,122,190	1,122,190
	BEAR STEARNS	BEAR STEARNS ADJUSTABLE RATE R 5 2A	284,432	291,023
	BEAR STEARNS	BEAR STEARNS ADJUSTABLE R 7 4A VR	134,332	146,493
	GSR	GSR MORTGAGE LOAN TRUST 9 3A1 VR	330,616	328,774
	MORGAN STANLEY	MORGAN STANLEY ABS CAP HE1 A2A VR	13,466	13,871
	MORTGAGEIT	MORTGAGEIT TRUST 1 AQ VR	6	8
	STRUCTURED			
	ADJUSTABLE	STRUCTURED ADJUSTABLE RA 6 4A1	255,444	248,384
		TOTAL PREFERRED CORP DEBT	1,018,296	1,028,553
	CARRINGTON	CARRINGTON MORTGAGE LO RFC1 A1 VR	152,617	162,134
	COUNTRYWIDE	COUNTRYWIDE ASSET BACKED 1 2A1 VR	235,285	242,027
	GSR	GSR MORTGAGE LOAN TRUST 14 3A1 VR	153,544	148,270
	SECURITIZED ASSET	SECURITIZED ASSET BACK NC2 A2A VR	87,618	90,604
		TOTAL CORPORATE DEBT	629,064	643,035
*	MELLON BANK N.A.	EB DV INTERNATIONAL STOCK INDEX	41,264,051	45,669,394
*	MELLON BANK N.A.	EB DV NSL 1-3 YR GOVT/CR BOND INDEX	20,849,071	21,179,185
*	MELLON BANK N.A.	EB DV SMALL CAP STOCK INDEX FUND	21,053,346	28,885,488
*	MELLON BANK N.A.	DB DV STOCK INDEX FUND	161,673,696	172,691,917
*	MELLON BANK N.A.	EB DV LONG BOND INDEX FUND	7,359,143	7,841,461
*	MELLON BANK N.A.	EB INTERMEDIATE GOVT BOND INDEX FD	20,077,228	20,904,216
*	MELLON BANK N.A.	EB INTERMEDIATE CREDIT BOND INDEX	37,238,027	39,663,264
*	MELLON BANK N.A.	EB LONG TERM CREDIT BOND INDEX	50,625,996	55,315,328
*	MELLON BANK N.A.	EB DV MID CAP STOCK INDEX FUND	38,357,533	51,805,757
*	DIVERSIFIED	MONEY MARKET FUND	5,952,646	5,952,645
		TOTAL COMMON COLLECTIVE TRUST FUNDS	404,450,737	449,908,655
	WGT INVESTORS	WGT INVESTORS SENIOR PROM	35,150,000	11,482,132
		TOTAL OTHER INVESTMENTS	35,150,000	11,482,132
		TOTAL ASSETS HELD	\$ 442,370,287	\$ 464,184,565

* Indicates Party-In-Interest to the Plan

Cooper Pension Plan
EIN No.: 20-1686977, Plan No. 290
Schedule H, Line 4(j) – Schedule of Reportable Transactions (Series Transactions)
Plan Year: 12/31/2010

Identity of party	FUND ID	Description of Asset	Purchase Price	Selling Price	Lease Rental	Transaction Expenses	Cost of Asset	Current value of asset on	Net gain or loss	Number of Transactions
Diversified Investment Advisors	CT 4A	DVFD MNY MKT	\$ 47,133,238.14	\$ -	\$ -	\$ -	\$ -	\$ 47,133,238.14	\$ -	114
			\$ -	\$ 47,123,847.78	\$ -	\$ -	\$ 47,123,201.82	\$ 47,123,847.78	\$ 645.96	160
Cooper US Inc. Master Trust for DB Plan		SHORT DURATION BOND FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
			\$ -	\$ 436,417,641.00	\$ -	\$ -	\$ 436,417,641.00	\$ 436,417,641.00	\$ -	21
Mellon Bank N.A.		EB DAILY INTERNATIONAL STOCK INDEX F	\$ 41,264,051.00	\$ -	\$ -	\$ -	\$ -	\$ 41,264,051.00	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		DB DV STOCK INDEX FUND	\$ 161,673,696.00	\$ -	\$ -	\$ -	\$ -	\$ 161,673,696.00	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB INTERMEDIATE CREDIT BOND INDEX FC	\$ 37,238,027.00	\$ -	\$ -	\$ -	\$ -	\$ 37,238,027.00	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB LONG TERM CREDIT BOND INDEX FUND	\$ 50,625,996.00	\$ -	\$ -	\$ -	\$ -	\$ 50,625,996.00	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB DV MID CAP STOCK INDEX FUND	\$ 38,357,533.00	\$ -	\$ -	\$ -	\$ -	\$ 38,357,533.00	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB DV TEMPORARY INVEST FUND	\$ 1,122,157.45	\$ -	\$ -	\$ -	\$ -	\$ 1,122,157.45	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB Corporate Debt	\$ 1,647,360.10	\$ -	\$ -	\$ -	\$ -	\$ 1,647,360.10	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB DIV NSL 1-3 YEAR GOVT/CR BOND	\$ 20,849,070.57	\$ -	\$ -	\$ -	\$ -	\$ 20,849,070.57	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Mellon Bank N.A.		EB DV SMALL CAP STOCK INDEX FUND	\$ 21,053,345.94	\$ -	\$ -	\$ -	\$ -	\$ 21,053,345.94	\$ -	1
										0
Mellon Bank N.A.		EB DIV LONG BOND INDEX FUND	\$ 7,359,143.44	\$ -	\$ -	\$ -	\$ -	\$ 7,359,143.44	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	0
Mellon Bank N.A.		EB INTERMEDIATE GOVT BOND INDEX	\$ 20,077,227.70	\$ -	\$ -	\$ -	\$ -	\$ 20,077,227.70	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	0
WGT		WGT INVESTORS SR PROMISSORY NOTE	\$ 35,150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 35,150,000.00	\$ -	1
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0

Cooper Pension Plan
EIN No.: 20-1686977, Plan No. 290
Schedule H, Line 4(j) – Schedule of Reportable Transactions (Single Transactions)
Plan Year: 12/31/2010

Identity of party	FUND ID	Description of Asset	Purchase Price	Selling Price	Lease Rental	Transaction Expenses	Cost of Asset	Current value of asset on transaction date	Net gain or loss	Number of Transactions
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,677,822.50	\$ -	\$ -	\$ 2,677,822.50	\$ 2,677,822.50	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,669,297.60	\$ -	\$ -	\$ 2,669,297.60	\$ 2,669,297.60	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,712,240.36	\$ -	\$ -	\$ 2,712,240.36	\$ 2,712,240.36	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,728,957.35	\$ -	\$ -	\$ 2,728,957.35	\$ 2,728,957.35	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,748,161.89	\$ -	\$ -	\$ 2,748,161.89	\$ 2,748,161.89	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 393,687.60	\$ -	\$ -	\$ 393,687.60	\$ 393,687.60	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,665,872.49	\$ -	\$ -	\$ 2,665,872.49	\$ 2,665,872.49	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,752,837.67	\$ -	\$ -	\$ 2,752,837.67	\$ 2,752,837.67	\$ 38.71	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,876,460.33	\$ -	\$ -	\$ 2,876,277.33	\$ 2,876,460.33	\$ 183.00	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,782,174.89	\$ -	\$ -	\$ 2,782,037.41	\$ 2,782,174.89	\$ 137.48	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 4,696,012.49	\$ -	\$ -	\$ 4,696,012.49	\$ 4,696,012.49	\$ 156.68	1
DIA	CT4A	DVFD MNY MKT	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 299,284.91	\$ -	\$ -	\$ 299,279.51	\$ 299,284.91	\$ 5.40	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 993,612.94	\$ -	\$ -	\$ 993,595.01	\$ 993,612.94	\$ 17.93	1
DIA	CT4A	DVFD MNY MKT	\$ 450,000.00	\$ -	\$ -	\$ -	\$ -	\$ 450,000.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,604,585.02	\$ -	\$ -	\$ 2,604,584.46	\$ 2,604,585.02	\$ 0.56	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 306,780.86	\$ -	\$ -	\$ 306,779.10	\$ 306,780.86	\$ 1.76	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 386,999.02	\$ -	\$ -	\$ 386,996.82	\$ 386,999.02	\$ 2.20	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 2,818,734.60	\$ -	\$ -	\$ 2,818,734.50	\$ 2,818,734.60	\$ 0.10	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 776,814.84	\$ -	\$ -	\$ 776,814.81	\$ 776,814.84	\$ 0.03	1
DIA	CT4A	DVFD MNY MKT	\$ 674,000.00	\$ -	\$ -	\$ -	\$ -	\$ 674,000.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ 405,000.00	\$ -	\$ -	\$ -	\$ -	\$ 405,000.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ -	\$ 790,990.10	\$ -	\$ -	\$ 790,990.10	\$ 790,990.10	\$ 0.00	1
DIA	CT4A	DVFD MNY MKT	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ -	1
DIA	CT4A	DVFD MNY MKT	\$ 3,841,100.00	\$ -	\$ -	\$ -	\$ -	\$ 3,841,100.00	\$ -	1
COOPER MT		SHORT DURATION BOND FUND	\$ -	\$ 436,417,641.00	\$ -	\$ -	\$ 436,417,641.00	\$ 436,417,641.00	\$ -	1
MELLON BANK		EB DAILY INTERNATIONAL STOCK INDEX FD	\$ 41,264,051.00	\$ -	\$ -	\$ -	\$ -	\$ 41,264,051.00	\$ -	1
MELLON BANK		DB DV STOCK INDEX FUND	\$ 161,673,696.00	\$ -	\$ -	\$ -	\$ -	\$ 161,673,696.00	\$ -	1
MELLON BANK		EB INTERMEDIATE CREDIT BOND INDEX FD	\$ 37,238,027.00	\$ -	\$ -	\$ -	\$ -	\$ 37,238,027.00	\$ -	1
MELLON BANK		EB LONG TERM CREDIT BOND INDEX FUND	\$ 50,625,996.00	\$ -	\$ -	\$ -	\$ -	\$ 50,625,996.00	\$ -	1
MELLON BANK		EB DV MID CAP STOCK INDEX FUND	\$ 38,357,533.00	\$ -	\$ -	\$ -	\$ -	\$ 38,357,533.00	\$ -	1
MELLON BANK		EB DV TEMPORARY INVEST FUND	\$ 1,122,157.45	\$ -	\$ -	\$ -	\$ -	\$ 1,122,157.45	\$ -	1
MELLON BANK		EB Corporate Debt	\$ 1,647,360.10	\$ -	\$ -	\$ -	\$ -	\$ 1,647,360.10	\$ -	1
MELLON BANK		EB DIV NSL 1-3 YEAR GOVT/CR BOND	\$ 20,849,070.57	\$ -	\$ -	\$ -	\$ -	\$ 20,849,070.57	\$ -	1
MELLON BANK		EB DV SMALL CAP STOCK INDEX FUND	\$ 21,053,345.94	\$ -	\$ -	\$ -	\$ -	\$ 21,053,345.94	\$ -	1
MELLON BANK		EB DIV LONG BOND INDEX FUND	\$ 7,359,143.44	\$ -	\$ -	\$ -	\$ -	\$ 7,359,143.44	\$ -	1
MELLON BANK		EB INTERMEDIATE GOVT BOND INDEX	\$ 20,077,227.70	\$ -	\$ -	\$ -	\$ -	\$ 20,077,227.70	\$ -	1
WGT		WGT INVESTORS SR PROMISSORY NOTE	\$ 35,150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 35,150,000.00	\$ -	1

**Attachment to 2010 Form 5500 Schedule SB,
Line 26 – Schedule of Active Participant Data**

**Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.**

**E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010**

	Completed Years of Credited Service*										
<u>Age</u>	0	1	5	10	15	20	25	30	35	40	<u>Total</u>
<u>0 – 24</u>	<u>1</u>	<u>4</u>	<u>9</u>	<u>14</u>	<u>19</u>	<u>24</u>	<u>29</u>	<u>34</u>	<u>39</u>	<u>+</u>	
<i>Avg. Cash Balance</i>	5	1	1	0	0	0	0	0	0	0	7
25 – 29	34 \$1,161	37 4,680	2	0	0	0	0	0	0	0	73
30 – 34	28 \$1,995	57 5,420	72 16,151	4	0	0	0	0	0	0	161
35 – 39	38 \$2,690	85 7,194	140 18,123	44 28,316	6	1	0	0	0	0	314
40 – 44	41 \$2,587	79 11,208	147 21,579	66 33,598	37 52,761	14	0	0	0	0	384
45 – 49	40 \$4,798	97 12,776	127 20,818	68 35,881	67 52,397	52 61,576	7	0	0	0	458
50 – 54	16	72 \$9,520	131 29,204	49 37,700	93 59,867	91 73,230	60 75,136	10	0	0	522
55 – 59	20 \$3,909	42 10,108	100 24,455	51 38,369	108 65,823	119 76,819	49 88,837	41 94,910	7	0	537
60 – 64	11	19	61 \$24,144	19	54 66,947	77 97,298	15	20 154,800	17	1	294
65 – 69	3	3	10	7	8	11	4	2	4	3	55
70 & Up	<u>0</u>	<u>1</u>	<u>3</u>	<u>0</u>	<u>2</u>	<u>3</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>11</u>
Totals	236	493	794	308	375	368	136	73	28	5	2,816

* As of December 31, 2006.

* *As of December 31, 2006.*

Attachment to 2010 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

A ACTUARIAL COST METHOD

The actuarial cost method used to determine the target normal cost, target liability and required contribution amounts for the plan is the Traditional Unit Credit Actuarial Cost Method. Under this method, both the target normal cost and target liability are based on the annual accrual of benefits as accruals occur each year.

The target liability for each active plan participant is equal to the actuarial present value of the participant's accrued benefit as of the valuation date. The total target liability of the plan is equal to the sum of such liabilities as determined for each active participant plus the actuarial present value of benefits being paid, or due to be paid, to retirees, beneficiaries and former participants with deferred vested benefits.

The target normal cost for each active participant is equal to the actuarial present value of the benefit expected to be earned during the year starting on the valuation date. The total target normal cost of the plan is the sum of the target normal costs for each active plan participant.

All employees who are plan participants on a valuation date are included in the actuarial valuation.

B ASSET VALUATION METHOD

The actuarial value of assets is equal to the market value of assets on the valuation date reduced by the sum of:

1. 66.67% of gains and losses of the prior year;
2. 33.33% of gains and losses of the second prior year.

Investment gains and losses are determined by the excess or deficiency of the expected return (at the valuation interest rate) over the actual return on the market value (including employer contributions receivable for any given year).

The actuarial valuation of assets is further constrained to be not less than 90% or more than 110% of market value (including employer contributions receivable).

Attachment to 2010 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

C ACTUARIAL ASSUMPTIONS

<u>Target Liability Interest Rates</u>	First Segment Rate	4.60%
	Second Segment Rate	6.65%
	Third Segment Rate	6.76%

Previously, full yield curve rates computed under IRS Regulation 1.430(h)(2), using the October 2008 curve with rates beginning with 5.45% and ending with 6.63%, equivalent to an effective rate of 8.30%.

<u>FAS35 Interest Rate</u>	8.25%
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<u>Pre- and Post-Retirement Mortality</u>	Static mortality table in accordance with IRS Regulation 1.430(h)(3)-1 updated to 2010. (previously, the 2009 static mortality table).
---	--

<u>Salary Increases</u>	Not Applicable.
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<u>Cash Balance Interest Credit Rate</u>	0.50% grading up to 3.50% (previously, 1.25% grading up to 4.25%).
--	--

<u>Cash Balance Annuity Conversion Rate</u>	6.00%
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<u>Withdrawal Rates</u>	Sample probabilities are as follows:
-------------------------	--------------------------------------

Age	Rate	
	Male (%)	Female (%)
20	20.00	27.50
25	15.00	20.00
30	12.00	15.50
35	10.00	12.50
40	8.00	9.50
45	7.00	7.00
50	6.00	6.50
55	5.00	5.00
56+	0.00	0.00

Attachment to 2010 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

C ACTUARIAL ASSUMPTIONS(cont'd)

Retirement Age

Sample probabilities are as follows:

<u>Age</u>	<u>Rate (%)</u>
55 – 59	5
60	15
61	20
62	25
63	35
64	35
65 – 67	40
68	100

Former Retirement Annuity Plan terminated vested participants are assumed to retire at age 65. Former Salaried Plan terminated vested participants are assumed to retire at age 60 for participants with cash balance accounts and at age 65 for participants with traditional deferred annuities.

Disability Rates

Sample probabilities are as follows:

<u>Age</u>	<u>Rate (%)</u>
20	0.00
25	0.09
30	0.10
35	0.13
40	0.20
45	0.33
50	0.58
55	1.02
60	1.60
65	2.28

Disability Mortality

Static mortality table in accordance with IRS Regulation 1.430(h)(3)-1 updated to 2010. (previously, the 2009 static mortality table for Target Liability and the 1985 Pension Disability Mortality Table for males and females for FAS35).

Attachment to 2010 Form 5500 Schedule SB,
Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Form of Payment

Former Retirement Annuity Plan terminated vested participants are assumed to elect a single life annuity form of payment.

25% of former Salaried Plan participants with cash balance accounts are assumed to receive their benefit in the form of a single life annuity, and 75% are assumed to receive their benefit in the form of a lump sum. Former Salaried Plan participants with traditional deferred annuities are assumed to receive their benefits in the form of a single life annuity.

Marital Assumption

It is assumed that 80% of all participants are married. Husbands are assumed to be three years older than their wives.

Plan Expenses

\$1,200,000 included in target normal cost for assumed administrative expenses.

**ATTACHMENT TO THE 2010 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Cooper US, Inc.

Plan Name: Cooper Pension Plan

Plan Year: January 1, 2010 to December 31, 2010

EIN: 20-1686977

Plan No.: 290

Item 4i- Schedule of Assets Held at End of Year

Page 16 of the attached auditor's report of the Plan for the plan year ending December 31, 2010 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Page(s) 17 - 18 of the attached auditor's report of the Plan for the plan year ending December 31, 2010 provides the schedule of reportable transactions.

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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning _____ and ending _____		
► 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 COOPER PENSION PLAN	B Three-digit plan number (PN) ►	290
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COOPER US INC	D Employer Identification Number (EIN) 20-1686977	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500		

Part I Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>		
2	Assets:		
	a Market value.....	2a	460979992
	b Actuarial value.....	2b	501634391
3	Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	5695
	b For terminated vested participants	3b	5621
	c For active participants:		
	(1) Non-vested benefits.....	3c(1)	697777
	(2) Vested benefits.....	3c(2)	82557967
	(3) Total active	3c(3)	2816
	d Total.....	3d	14132
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	6.46 %
6	Target normal cost.....	6	1200000

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 PAUL W. FOLEY, A.S.A., E.A., M.A.A.A. Type or print name of actuary Diversified Firm name 24 PRIME PARK WAY, SUITE 400 NATICK MA 01760-1528 Address of the firm 08/09/2011 Date 11-05775 Most recent enrollment number 508-903-6016 Telephone number (including area code)

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)	69619523	58018500
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).....	69619523	58018500
10	Interest on item 9 using prior year's actual return of <u>14.48</u> %	10080907	8401079
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		22357798
b	Interest on (a) using prior year's effective rate of <u>8.30</u> %		1855697
c	Total available at beginning of current plan year to add to prefunding balance		24213495
d	Portion of (c) to be added to prefunding balance		24213495
12	Reduction in balances due to elections or deemed elections.....	41024138	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	38676292	90633074

Part III Funding percentages			
14	Funding target attainment percentage	14	80.00 %
15	Adjusted funding target attainment percentage	15	107.78 %
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	95.03 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	18(c)	

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 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ 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
0	0
(3) 3rd	(4) 4th
0	0

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
4.60 %2nd segment:
6.65 %3rd segment:
6.76 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

0

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**

1200000

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment

0

0

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

1200000

35 Balances used to offset funding requirement

Carryover balance

Prefunding balance

Total balance

1200000

0

1200000

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

0

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

0

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

0

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

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

<u>Plan Sponsor</u>	Cooper US, Inc.
<u>EIN/ PN</u>	20-1686977/ 290
<u>Effective Date</u>	July 1, 1993, as amended most recently effective December 31, 2007.

Following are summaries of the principal provisions of the predecessor plans.

Former Cooper Retirement Annuity Plan

<u>Plan Year</u>	The twelve-month period ending December 31.
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<u>Coverage and Participation</u>	No new employees are allowed to enter the plan (previously, participation occurred upon date of hire for salaried non-bargaining employees). Participation occurred for prior plans as of each applicable merger date.
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<u>Prior Plans</u>	<u>EIN/ Plan No.</u>	<u>Plan Name</u>	<u>Merger Date</u>
	31-4156620/ 288	Diamond Hourly	04/ 01/ 1995
	31-4156620/ 289	Utica Tool Hourly	05/ 31/ 1995
	31-4156620/ 083	Kirsch Employees	10/ 30/ 1995
	31-4156620/ 282	Brush Fuses	12/ 31/ 1995
	31-4156620/ 284	Connectron	12/ 31/ 1995
	31-4156620/ 125	Kirsch Hourly	12/ 31/ 1995
	31-4156620/ 272	Moog Defined Employees	12/ 31/ 1995
	31-4156620/ 263	Cameron Hourly	12/ 31/ 1998
	31-4156620/ 198	Canonsburg	12/ 31/ 1998
	31-4156620/ 148	Michigan City	12/ 31/ 1998
	31-4156620/ 302	Kearney-Fayetteville	04/ 30/ 1999
	31-4156620/ 309	Springfield	04/ 30/ 1999
	31-4156620/ 308	Rotor Tool	12/ 31/ 1999
	31-4156620/ 517	Eagle Electric	12/ 01/ 2001
	31-4156620/ 307	Houston Hourly	01/ 01/ 2004
	20-1686977/ 006	Salaried Employees	12/ 31/ 2006

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Retirement Annuity Plan (cont)

Vesting Service

One year is credited for each Plan Year in which at least 1,000 Hours of Service are completed. Various other definitions were in effect for the Prior Plans.

Benefit Service

One year is credited for each Plan Year in which at least 1,700 Hours of Service are completed, with fractional service credited for less than 1,700 hours as 1/ 10th year of Benefit Service for each full 170 Hours of Service. Various other definitions were in effect for the Prior Plans. Benefit Service was frozen prior to or during the respective plan merger dates.

Normal Retirement

Eligible at age 65. The Normal Retirement Benefit is equal to the greater of (i) and (ii), less (iii):

- (i) 50% of final average earnings less 50% of Social Security PIA, with such difference pro-rated for less than 30 years of Benefit Service;
- (ii) \$144 times years of Benefit Service;
- (iii) The annuity equivalent of any Profit Sharing Plan balance.

Final average earnings is computed based on the highest five consecutive years of basic compensation out of the last 10 years of employment. All salaries are limited by the provisions of IRC Section 401(a)(17).

Various other benefit formulas were in effect for the Prior Plans.

All benefit accruals for all participants were frozen prior to or during the respective plan merger dates.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Retirement Annuity Plan (cont)

Early Retirement

Eligible at age 55 with 5 years of Vesting Service. Retirement provisions for former Participants of Prior Plans continue in effect.

The Early Retirement Benefit is the accrued Normal Retirement Benefit reduced 0.6% for each of the first 60 months and 0.3% for each additional month that commencement precedes age 65. Applicable early retirement reductions under Prior Plans continue in effect.

Disability Retirement

Eligible upon total and permanent disability after 10 years of Vesting Service.

The disability benefit is the Normal Retirement Benefit based on imputed service to age 65 and final average earnings, PIA benefit and Profit Sharing balance at date of disability, payable at age 65.

Alternative disability provisions applicable to former participants of the Prior Plans continue in effect.

Termination Benefit

Eligible upon termination at any age and 5 years of Vesting Service. Effective July 1, 1993, any Participant who is terminated as a result of the plant closing will become 100% vested regardless of Service. This provision was extended to non-retired Reno participants during 1996.

The vested termination benefit is the accrued Normal Retirement Benefit payable at age 65 or, alternatively, a reduced pension payable as early as age 55.

Alternative vested termination provisions applicable to former Participants of the Prior Plans continue in effect.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Retirement Annuity Plan (cont)

Pre-Retirement Survivor Benefit

The surviving spouse becomes eligible upon death of a Participant or former Participant after completion of 5 years of Vesting Service, provided the Participant or former Participant has been married to his current spouse for at least one year.

The surviving spouse will receive the benefit payable assuming the decedent terminated on the date of death, survived to earliest retirement date, retired under the 50% Joint & Survivor form of payment and then died.

Alternative spousal coverage provisions applicable to former Participants of the Prior Plans continue in effect.

Form of Payment

The normal form of payment is a Single Life Annuity for single Participants and an actuarially equivalent 50% Joint & Survivor Annuity for married Participants. Alternative forms of payment provisions applicable to former Participants of the Prior Plans continue in effect.

Funding

The Company pays the entire cost of the Plan.

IRC Maximum Benefit and
Compensation Limitations

Benefit Limit

\$195,000 for 2010 (unchanged).

Compensation Limit

Not applicable.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Salaried Employees Pension Plan

<u>Plan Year</u>	The twelve-month period ending December 31.
<u>Coverage and Participation</u>	Prior to December 31, 2006, the first day of the Plan Year after an eligible employee attains age 21. The Plan was frozen on December 31, 2006, and no Eligible Employee can become a member after August 1, 2006.
<u>Vesting Service</u>	Vesting Service is equal to an employee's period of employment measured in years and days.
<u>Compensation</u>	All Compensation paid during a Plan Year including elective salary deferrals with the exception of: relocation expense differentials; mortgage interest differentials; fringe benefits; accrued or unused vacation pay paid with respect to a period following termination of employment; severance payments; auto allowance income; foreign service premiums; other deferred compensation; welfare benefits; sign-on bonuses; long term management incentive comp awards; patent awards; safety awards; and service awards.
<u>Account Balance</u>	The Account Balance for each Participant consists of the following: (1) <u>Initial Balance</u> A Participant's employer-provided accrued benefit under a prior plan converted to a lump sum on July 1, 1986. (2) <u>Basic Credits</u> Prior to December 31, 2006, the Participant shall receive a Basic Credit each pay period equal to 4.0% of Compensation, plus 4.0% of Compensation in excess of the Social Security Taxable Wage Base. The Plan was frozen on December 31, 2006, and no Participant can accrue additional Basic Credits after that date.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Salaried Employees Pension Plan (cont)

Account Balance (cont'd)

(3) Transitional Credits

Participants who are Eligible Employees as of July 1, 1986 shall have additional pay credits added to their Account Balance each pay period through June of 1987, 1988, 1989, 1990 or 1991, depending on the Participant's date of birth and years of service as of December 31, 1986.

(4) Additional Credits

Prior to December 31, 2006, certain Participants employed on September 30, 1989 had their Account Balance credited on and after October 1, 1989 with an additional monthly credit ranging from \$10 to \$130 depending on the Participant's age at December 31, 1989 and whether or not retiree medical coverage was elected. Effective December 31, 2006, all remaining active Participants eligible for Additional Credits received a one-time additional Account Balance increase as a result of the Plan freeze effective December 31, 2006. The Plan was frozen on December 31, 2006, and no Participant can accrue Additional Credits after that date.

(5) Interest Credits

The Account Balance increases each year with interest equal to the average yield on One-Year Treasury Constant Maturities for the November of the preceding year, rounded to the next highest quarter percentage point.

Effective December 31, 2006, certain Participants received a one-time increase to their Account Balance.

Minimum Grandfather Benefit

Participants who were Eligible Employees as of July 1, 1986 and who become eligible for a retirement benefit prior to July 1, 1991 shall have a minimum benefit equal to the lump sum value of their prior plan accrued benefit determined as if the Participant had continued in the prior plan for up to five years after July 1, 1986.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Salaried Employees Pension Plan (cont)

Minimum Benefit

Eligible to Participants hired before August 1, 2004.

Prior to December 31, 2006, the monthly Minimum Benefit payable as a single life annuity at Normal Retirement is equal to \$15 per year of service. The Plan was frozen on December 31, 2006, and no Employee can accrue additional years of service attributable to the Minimum Benefit after that date.

Termination Benefit

A Participant shall become 100% vested in the Initial Balance, Minimum Grandfather Benefit and Minimum Benefit upon completion of 5 years of service. All other benefits vest according to the following schedule:

<u>Years of Vesting Service</u>	<u>Percent Vested</u>
0 to 2	0.0%
3	33.3%
4	66.7%
5+	100.0%

Effective January 1, 2008, a Participant shall be 100% vested upon completion of 3 Years of Vesting Service.

Normal Retirement

Eligible at age 65.

The monthly Normal Retirement Benefit is equal to the Account Balance at Normal Retirement.

Early Retirement

Eligible at age 55 with 10 years of Vesting Service.

The monthly Early Retirement Benefit is equal to the Account Balance at Early Retirement.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Salaried Employees Pension Plan (cont)

Disability Retirement

Eligible after 1 year of Vesting Service and deemed to have a Total Disability per the Local Administrative Committee.

A Temporary Benefit equal to 50% of base pay less 64% of the primary Social Security benefit, payable beginning five months after the date of disability until the earlier of death, recovery or retirement.

The liability associated with the Temporary Benefit for a closed group of participants on LTD was transferred to an insurance company effective December 31, 2006. The Temporary Benefit was then eliminated effective December 31, 2006.

Each disabled Participant's account will be credited with interest credits, basic credits, transitional credits, and additional credits (if applicable) until attaining age 65 assuming continuous disability and assuming the member's compensation prior to disability remained unchanged. At age 65, a monthly benefit or an equivalent lump sum becomes payable.

Credits, other than interest credits, were frozen effective December 31, 2007 for currently disabled Participants. This provision was then eliminated effective December 31, 2007.

The Disability Retirement provisions of the Plan were eliminated for Participants not currently on LTD effective December 31, 2006.

Pre-Retirement Survivor Benefit

The surviving spouse becomes eligible upon the death of a Participant or former Participant who completed 3 or more years of Vesting Service.

The surviving spouse will receive either a lump sum equal to the Participant's vested Account Balance, or an equivalent life annuity.

Attachment to 2010 Form 5500 Schedule SB,
Part V – Summary of Plan Provisions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

Former Cooper Salaried Employees Pension Plan (cont)

Form of Payment

The normal Form of Payment is a Life Annuity for single Participants and an actuarially equivalent 50% Joint & Survivor Annuity for married Participants.

Funding

The Company pays the entire cost of the Plan.

IRC Maximum Benefit and
Compensation Limitations

Benefit Limit

\$195,000 for 2010 (unchanged).

Compensation Limit

Not applicable.

**ATTACHMENT TO THE 2010 SCHEDULE H OF FORM 5500
LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) &
LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**

Plan Sponsor: Cooper US, Inc.

Plan Name: Cooper Pension Plan

Plan Year: January 1, 2010 to December 31, 2010

EIN: 20-1686977

Plan No.: 290

Item 4i- Schedule of Assets Held at End of Year

Page 16 of the attached auditor's report of the Plan for the plan year ending December 31, 2010 provides the schedule of assets information.

Item 4j- Schedule of Reportable Transactions

Page(s) 17 - 18 of the attached auditor's report of the Plan for the plan year ending December 31, 2010 provides the schedule of reportable transactions.

**Attachment to 2010 Form 5500 Schedule SB,
Line 25 – Change in Funding Method**

**Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.**

**E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010**

The Target Liability Interest Rates were changed to use segment rates based on a January lookback month. Previously, the full yield curve using the prior November as the applicable month (October curve) were reflected in 2009.

Attachment to 2010 Form 5500 Schedule SB,
Line 24 – Change in Actuarial Assumptions

Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.

E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010

The assumed Cash Balance Interest Crediting Rate was changed to 0.50% grading up to 3.50% (previously, 1.25% grading up to 4.25%).

**Attachment to 2010 Form 5500 Schedule SB,
Line 22 – Description of Weighted Average Retirement Age**

**Plan Name: Cooper Pension Plan
Plan Sponsor: Cooper US, Inc.**

**E.I.N.: 20-1686977 Plan No.: 290
Plan Year: January 1, 2010 to December 31, 2010**

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}p_{55} = \frac{l_x}{l_{55}}$	$q_x^r \cdot l_x / l_{55}$	$x \cdot q_x^r \cdot l_x / l_{55}$
55	0.05	1,000,000	1	0.05	2.75
56	0.05	950,000	0.95	0.0475	2.66
57	0.05	902,500	0.9025	0.04513	2.572125
58	0.05	857,375	0.85738	0.04287	2.4863875
59	0.05	814,506	0.81451	0.04073	2.4027934
60	0.15	773,781	0.77378	0.11607	6.9640284
61	0.2	657,714	0.65771	0.13154	8.0241083
62	0.25	526,171	0.52617	0.13154	8.1556511
63	0.35	394,628	0.39463	0.13812	8.7015535
64	0.35	256,508	0.25651	0.08978	5.7457877
65	0.4	166,730	0.16673	0.06669	4.3349916
66	0.4	100,038	0.10004	0.04002	2.6410103
67	0.4	60,023	0.06002	0.02401	1.6086154
68	1	36,014	0.03601	0.03601	2.4489368

Average age at retirement

61.495989

Rounded for Schedule SB item 22

61