

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), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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>BEHR AMERICA CASH BALANCE PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>05/01/2002</u>	
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1c Effective date of plan <u>05/01/2002</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MAHLE BEHR USA INC.</u> <u>2700 DALEY DRIVE</u> <u>TROY, MI 48083</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>75-2514629</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>248-743-3700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>75-2514629</u>	2c Sponsor's telephone number <u>248-743-3700</u>	2d Business code (see instructions) <u>336300</u>	
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2c Sponsor's telephone number <u>248-743-3700</u>					
2d Business code (see instructions) <u>336300</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	Filed with authorized/valid electronic signature. Signature of plan administrator	10/14/2013 Date	JENNIFER MENSING Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/14/2013 Date	TIFFINEY WOZNAK Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																											
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 BEHR AMERICA, INC.		4b EIN 75-2514629 4c PN 003																											
5 Total number of participants at the beginning of the plan year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">5</td> <td style="width: 90%; text-align: right;">849</td> </tr> </table>	5	849																									
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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).		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="background-color: #cccccc; height: 20px;"></td> </tr> <tr> <td style="width: 10%; text-align: center;">6a</td> <td style="width: 90%; text-align: right;">692</td> </tr> <tr> <td style="text-align: center;">6b</td> <td style="text-align: right;">3</td> </tr> <tr> <td style="text-align: center;">6c</td> <td style="text-align: right;">204</td> </tr> <tr> <td style="text-align: center;">6d</td> <td style="text-align: right;">899</td> </tr> <tr> <td style="text-align: center;">6e</td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6f</td> <td style="text-align: right;">899</td> </tr> <tr> <td style="text-align: center;">6g</td> <td></td> </tr> <tr> <td style="text-align: center;">6h</td> <td style="text-align: right;">37</td> </tr> </table>			6a	692	6b	3	6c	204	6d	899	6e	0	6f	899	6g		6h	37									
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6g																													
6h	37																												
a Active participants.....																													
b Retired or separated participants receiving benefits.....																													
c Other retired or separated participants entitled to future benefits.....																													
d Subtotal. Add lines 6a , 6b , and 6c																													
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....																													
f Total. Add lines 6d and 6e																													
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....																													
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....																													
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">7</td> <td style="width: 90%;"></td> </tr> </table>	7																										
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C 1G 3F 3H																													
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:																													
9a Plan funding arrangement (check all that apply) <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☐</td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td>☒</td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td>☐</td> <td>General assets of the sponsor</td> </tr> </table>		(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) <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☐</td> <td style="width: 90%;">Insurance</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td>☒</td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td>☐</td> <td>General assets of the sponsor</td> </tr> </table>	(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 <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☒</td> <td style="width: 90%;">R (Retirement Plan Information)</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td> </tr> <tr> <td>(3)</td> <td>☒</td> <td>SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</td> </tr> </table>		(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 <table style="width: 100%;"> <tr> <td style="width: 5%;">(1)</td> <td style="width: 5%;">☒</td> <td style="width: 90%;">H (Financial Information)</td> </tr> <tr> <td>(2)</td> <td>☐</td> <td>I (Financial Information – Small Plan)</td> </tr> <tr> <td>(3)</td> <td>☐</td> <td>A (Insurance Information)</td> </tr> <tr> <td>(4)</td> <td>☒</td> <td>C (Service Provider Information)</td> </tr> <tr> <td>(5)</td> <td>☒</td> <td>D (DFE/Participating Plan Information)</td> </tr> <tr> <td>(6)</td> <td>☐</td> <td>G (Financial Transaction Schedules)</td> </tr> </table>	(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)
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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 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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>BEHR AMERICA CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MAHLE BEHR USA INC.</u>	D Employer Identification Number (EIN) <u>75-2514629</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>2012</u>	
2 Assets:	
a Market value	2a <u>11221829</u>
b Actuarial value	2b <u>11511619</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>3</u> <u>87543</u>
b For terminated vested participants.....	3b <u>213</u> <u>2190489</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>114469</u>
(2) Vested benefits.....	3c(2) <u>9503378</u>
(3) Total active	3c(3) <u>633</u> <u>9617847</u>
d Total	3d <u>849</u> <u>11895879</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.51</u> %
6 Target normal cost.....	6 <u>1339607</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>09/24/2013</u>
Signature of actuary		Date
<u>JASON M. BRAVO</u>		<u>11-05569</u>
Type or print name of actuary		Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>216-573-9700</u>
Firm name		Telephone number (including area code)
<u>5005 ROCKSIDE ROAD, SUITE 1000</u> <u>INDEPENDENCE, OH 44131-6828</u>		
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) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>0.27</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b Interest on (a) using prior year's effective interest rate of <u>5.68</u> % except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	96.76 %
15	Adjusted funding target attainment percentage	15	96.76 %
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	90.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	377751				
07/13/2012	377751				
10/15/2012	227487				
01/15/2013	327663				
09/13/2013	218664				
			Totals ►	18(b)	1529316
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1456279
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0		0
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 59
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	1339607	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	384260	116672	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	1456279	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	1456279	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1456279	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012	
A Name of plan BEHR AMERICA CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR USA INC.	D Employer Identification Number (EIN) 75-2514629

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

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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)

COMERICA BANK

42-1741646

(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?
19 21 49 50 59 62 72 99	TRUSTEE	13529	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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			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 ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2012</div> This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MAHLE BEHR USA INC.</u>	D Employer Identification Number (EIN) <u>75-2514629</u>	

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: BEHR AMERICA, INC. MASTER TRUST

b Name of sponsor of entity listed in (a): MAHLE BEHR USA INC.

c EIN-PN <u>27-2279355-006</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>12624010</u>
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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)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan BEHR AMERICA CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR USA INC.	D Employer Identification Number (EIN) 75-2514629	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	636491	546327
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)		
	(9) Value of interest in common/collective trusts.....	1c(9)		
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)	10598135	12624010
	(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)		

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	11234626	13170337

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	8603	2146
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	8603	2146

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11226023	13168191
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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)	1529316	
(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)		1529316
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)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		1238030
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2767346

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	768092	
(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)		768092
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)	13529	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	43557	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		57086
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		825178

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1942168
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: ERNST AND YOUNG

(2) EIN: 34-6565596

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

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

Part IV Compliance Questions

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

During the plan year:

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.).....

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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAHLE BEHR USA INC.</u>	D Employer Identification Number (EIN) <u>75-2514629</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>38-6457728</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>41</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 (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☒ Increase	☐ Decrease	☐ Both	☐ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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a Name of contributing employer

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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 _____

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(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A decorative graphic on the left side of the page. It consists of a series of vertical lines of varying heights that create a funnel-like shape pointing towards the right. A solid yellow diagonal band enters from the right edge and points towards the center of the funnel.

FINANCIAL STATEMENTS

Behr America Cash Balance Pension Plan
Years Ended December 31, 2012 and 2011
With Report of Independent Auditors

Ernst & Young LLP



Behr America Cash Balance Pension Plan

Financial Statements

Years Ended December 31, 2012 and 2011

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Report of Independent Auditors

The Retirement Plans Committee
Behr America Cash Balance Pension Plan

Report on the Financial Statements

We have audited the accompanying financial statements of the Behr America Cash Balance Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the fair presentation of these financial statements in conformity with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility for the 2012 Financial Statements

Our responsibility is to express an opinion on the 2012 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's Responsibility for the 2011 Financial Statements

Our responsibility is to express an opinion on the 2011 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States. Because of the matter described in the Basis for Disclaimer of Opinion on the 2011 Financial Statements paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion on the 2011 Financial Statements

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, the certified investment information described in Note 5 was excluded from the scope of our audit of the 2011 financial statements, except for comparing such information with the related information included in the financial statements.

Opinion on the 2012 Financial Statements

In our opinion, the 2012 financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Behr America Cash Balance Pension Plan at December 31, 2012, and the changes in its net assets available for benefits for the year then ended, in conformity with U.S. generally accepted accounting principles.

Disclaimer of Opinion on 2011 Financial Statements

Because of the significance of the matter described in the Basis for Disclaimer of Opinion on the 2011 Financial Statements paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the 2011 financial statements.

Report on Compliance of Form and Content of the 2011 Financial Statements With Department of Labor's Rules and Regulations

The form and content of the information included in the 2011 financial statements, other than that derived from the certified investment information, 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 Employee Retirement Income Security Act of 1974.

Ernst & Young LLP

October 9, 2013

Behr America Cash Balance Pension Plan

Statements of Net Assets Available for Benefits

	December 31	
	2012	2011
Assets		
Investments, at fair value:		
Interest in Master Trust (<i>Note 5</i>)	\$ 12,624,010	\$ 10,598,135
Total investments	12,624,010	10,598,135
Receivables:		
Employer contributions	546,327	636,491
Total receivables	546,327	636,491
Total assets	13,170,337	11,234,626
Liabilities		
Accrued administrative fee	2,146	8,603
Total liabilities	2,146	8,603
Net assets available for benefits	\$ 13,168,191	\$ 11,226,023

See accompanying notes.

Behr America Cash Balance Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2012	2011
Additions		
Net investment gain from plan interest in Master Trust (<i>Note 5</i>)	\$ 1,238,030	\$ 45,559
Employer contributions	1,529,316	1,584,842
Total additions	2,767,346	1,630,401
Deductions		
Benefit payments	768,092	800,172
Administrative expenses	13,529	33,632
PBGC premium	43,557	32,478
Total deductions	825,178	866,282
Net increase	1,942,168	764,119
Net assets available for benefits:		
Beginning of year	11,226,023	10,461,904
End of year	<u>\$ 13,168,191</u>	<u>\$ 11,226,023</u>

See accompanying notes.

Behr America Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2012

1. Description of the Plan

The following description of the Behr America Cash Balance Pension Plan (the Plan) provides general information about the Plan's provisions. MAHLE Behr USA Inc. (the Company) is the plan sponsor. Participants should refer to the plan document for a more complete description of the Plan's provisions, including vesting and benefit provisions. Copies of this document are available from the human resources department of the company.

General

The Plan was established May 1, 2002. The Plan is a noncontributory, defined-benefit plan that covers substantially all employees of the Company and provides for retirement and death benefits. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Retirement Plans Committee is responsible for the general administration of the Plan.

Eligibility and Vesting

An eligible employee becomes a participant in the Plan the first of the month following the date of hire when the participant is 18 years of age. Specific exceptions to eligible employees are documented in the plan terms within the plan document. Participants become fully vested upon completion of three years of service.

Benefits

The Plan is a cash balance plan whereby a participant's accrued benefit is defined as a notional cash balance account. Participant cash balance accounts are credited on a quarterly basis with amounts ranging from 2.25% to 6.50% of their eligible earnings based on age and service, as defined by the Plan. Additionally, interest is credited to participant cash balance accounts each quarter. The interest crediting rate is based on the ten-year U.S. Treasury Constant Maturity Yield in effect two months prior to the beginning of that quarter, divided by four. The Plan has a minimum quarterly interest crediting rate of .925% (3.7% annual).

Participants may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as an annuity payable monthly. If a fully vested active employee dies prior to the normal retirement age, as defined by the plan, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary.

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Funding

The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to participants and satisfy the ERISA minimum funding requirements. The Plan has met the ERISA minimum funding requirements for 2012 and 2011. The Company may, at its discretion from time to time, make additional contributions to the Plan.

Plan Termination

Although it has not expressed an intention to do so, the Company reserves the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination, the net assets of the Plan will be allocated for payment to the participants in an order of priority as prescribed by ERISA and its related regulations and the plan document.

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

Master Trust

The Assets of the Plan, as well as assets of other defined-benefit plans of the Company, are administered under the terms of a trust agreement (the Master Trust) between the Company and Comerica Bank (the Trustee). The agreement provides, among other things, that the Trustee safekeeps all investments and accounts for all investments, receipts, disbursements, benefit payments, and other transactions. The value of the Plan's interest in the Master Trust is based on the beginning-of-year value of the Plan's interest in the trust plus actual contributions and allocated investment income less actual distributions and administrative expenses, as well as certain allocated administrative expenses. Investment income and certain administrative expenses relating to the Master Trust are allocated to the individual plans based upon average monthly balances invested by each plan.

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts and disclosures reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Administrative Expenses

Certain administrative expenses of the Plan, such as services performed by officers, employees, or subcontractors of the Company, have been paid by the Company on behalf of the Plan, while other administrative expenses, such as fees paid to the Trustee of the Plan, were paid by the Plan during 2012 and 2011.

Investment Valuation and Income Recognition

The Plan's investments held in the Master Trust are stated at fair value. Fair value is defined as 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 (an exit price). See Note 4 for further discussion and disclosures related to fair value measurement.

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

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

New Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended Accounting Standards Codification (ASC) 820 to converge the fair value measurement guidance in U.S. GAAP and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures will not be required for nonpublic entities. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Adoption of ASU 2011-04 did not have an effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

3. Accumulated Plan Benefits

Accumulated plan benefits represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. 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 are based on the cash balance accounts or the transition benefits for certain employees. Benefits payable under all circumstances – retirement, death, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The Plan's actuary estimated the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal, or retirement) between the valuation date and the expected date of payment. The accumulated plan benefit information is determined by the Plan's actuary as of the beginning of the plan year.

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The accumulated plan benefit information is as follows:

	December 31 2011
Actuarial present value of accumulated plan benefits:	
Vested benefits:	
Participants currently receiving payments	\$ 81,867
Vested benefits for other participants	11,100,777
Total vested benefits	11,182,644
Nonvested benefits	104,612
Total actuarial present value of accumulated plan benefits	<u>\$ 11,287,256</u>

A reconciliation of the changes in the actuarial present value of accumulated plan benefits is summarized as follows:

	Year Ended December 31 2011
Actuarial present value of accumulated plan benefits at beginning of year	\$ 9,875,936
(Decrease) increase during the year attributable to:	
Benefits paid	(800,172)
Interest	758,684
Assumption changes	(278)
Benefits accumulated	1,453,086
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 11,287,256</u>

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

Significant assumptions underlying the actuarial computations are:

Rate of return	8.00%
Retirement rate	Active participants: ranges from 20.00% at age 55 to 100% at age 70+ Terminated vested participants: immediate lump sum
Mortality table	RP-2000 fully generational mortality table
Salary increases	3.00%

These 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.

4. Fair Value Measurements

Fair value is defined as 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 (i.e., an exit price). The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy in ASC 820 are described below:

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity) Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level of input that is significant to the fair value measurement in its entirety.

Following is a description of the valuation techniques and inputs used for each major class of assets measured at fair value.

Common Collective Trust

The Master Trust invests in the Comerica Short-Term Investment Fund, which is a common/collective trust fund designed to invest and reinvest substantially all assets in short-term obligations having a stated maturity date of 397 days or less. This fund is primarily invested in money market funds, corporate bonds, commercial paper, bankers' acceptance notes, government-sponsored enterprises, certificates of deposit, municipal bonds, U.S. government obligations, and repurchase agreements. There are no redemption restrictions on this fund.

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

The common collective trust is valued at the net asset value (NAV) provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, divided by the number of units outstanding. This common/collective trust fund is designed to deliver safety and stability by preserving principal and accumulating earnings.

Mutual Funds

Mutual funds are valued at quoted market prices, which represent the NAV of shares held by the Plan at year-end.

Debt Securities

Debt securities are valued by using pricing models, quoted prices of securities with similar characteristics, or discounted cash flows and are classified within Level 2 of the valuation hierarchy.

Equity Securities and Real Estate Investment Trusts

Equity securities and real estate investment trusts are valued at the closing share price reported on the active market on which the individual securities are traded and are classified within Level 1 of the valuation hierarchy.

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets at fair value as of December 31, 2012:

	Level 1	Level 2	Level 3	Total
Common collective trust	\$ –	\$ 1,152,097	\$ –	\$ 1,152,097
Mutual funds:				
Fixed income	18,591,676	–	–	18,591,676
U.S. equities	5,669,650	–	–	5,669,650
International equities	3,056,661	–	–	3,056,661
Total assets at fair value	\$ 27,317,987	\$ 1,152,097	\$ –	\$ 28,470,084

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets at fair value as of December 31, 2011:

	Level 1	Level 2	Level 3	Total
Common collective trust	\$ —	\$ 3,547,480	\$ —	\$ 3,547,480
Debt securities:				
U.S. government obligations	—	1,608,380	—	1,608,380
Collateralized mortgage obligations	—	2,052,195	—	2,052,195
Asset-backed securities	—	1,100,598	—	1,100,598
Mortgage-backed securities	—	742,566	—	742,566
Corporate bonds	—	2,855,754	—	2,855,754
Foreign bonds and notes	—	392,240	—	392,240
Equity securities:				
Common stock	7,457,661	—	—	7,457,661
Foreign stock	828,383	—	—	828,383
American depository receipt (ADR)	377,784	—	—	377,784
Open-end mutual fund	4,128,211	—	—	4,128,211
Real estate investment trusts	77,050	—	—	77,050
Total assets at fair value	<u>\$ 12,869,089</u>	<u>\$ 12,299,213</u>	<u>\$ —</u>	<u>\$ 25,168,302</u>

5. Investments

All investment information for the Plan and the Master Trust disclosed in the accompanying financial statements for the year ended December 31, 2011, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Comerica Bank, the trustee of the Plan and the Master Trust.

Master Trust

The Plan's investments are held in a Master Trust that was established for the investment of assets of the Plan and other Company-sponsored retirement plans. Each participating plan has an undivided interest in the Master Trust. The Master Trust assets are allocated among the participant plans by assigning to each plan those transactions (primarily contributions, benefit payments, and plan-specific expenses) that can be specifically identified and by allocating among all plans, in proportion to each plan's beneficial interest in the Master Trust, income and

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

5. Investments (continued)

expenses resulting from the collective investment of the assets of the Master Trust. The Plan's interest in the net assets of the Master Trust was approximately 44% and 42% at December 31, 2012 and 2011, respectively.

The following table presents the fair value of the net assets in the Master Trust:

Net Assets of Master Trust

	December 31	
	2012	2011
Assets		
Receivables:		
Accrued income	\$ 43,431	\$ 75,043
Due from brokers	—	41,013
Total receivables	43,431	116,056
Investments:		
Common collective trust	1,152,097	3,547,480
Mutual funds:		
Fixed income	18,591,676	—
U.S. equities	5,669,650	—
International equities	3,056,661	—
Total mutual funds	27,317,987	—
Debt securities:		
U.S. government obligations	—	1,608,380
Collateralized mortgage obligations	—	2,052,195
Asset-backed securities	—	1,100,598
Mortgage-backed securities	—	742,566
Corporate bonds	—	2,855,754
Foreign bonds and notes	—	392,240
Total debt securities		8,751,733
Equity securities:		
Common stock	—	7,457,661
Foreign stock	—	828,383
American depository receipt (ADR)	—	377,784
Open-end mutual fund	—	4,128,211
Real estate investment trusts	—	77,050
Total equity securities	—	12,869,089
Investments in Master Trust at fair value	28,470,084	25,168,302
Total assets in Master Trust	28,513,515	25,284,358
Liabilities		
Due to brokers	—	55,565
Total liabilities	—	55,565
Total net assets of the Master Trust	\$ 28,513,515	\$ 25,228,793

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

5. Investments (continued)

Investment Income

Net investment income for the Master Trust is as follows:

	Year Ended December 31	
	2012	2011
Net (depreciation) appreciation in fair value of investments:		
Mutual funds:		
Fixed income	\$ (165,520)	\$ —
U.S. equities	108,977	—
International equities	79,458	—
Total mutual funds	22,915	—
Debt securities:		
U.S. government obligations	—	87,412
U.S. federal agencies	—	(1,624)
Collateralized mortgage obligations	—	17,427
Asset-backed securities	—	(1,012)
Mortgage-backed securities	—	2,026
Corporate bonds	—	29,428
Foreign bonds and notes	—	(3,755)
Total debt securities	—	129,902
Equity securities:		
Common stock	—	(138,417)
Foreign stock	—	(82,208)
American depository receipt (ADR)	—	(23,518)
Total equity securities	—	(244,143)
Open-end mutual fund	—	(311,117)
Real estate investment trusts	—	7,180
Total net appreciation (depreciation) in fair value of investments	22,915	(418,178)
Interest and dividend income	1,125,134	527,640
	\$ 1,148,049	\$ 109,462

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service (IRS) dated January 10, 2012, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related Master Trust is exempt from taxation. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan, as amended, is qualified and the related trust and Master Trust are tax-exempt.

Accounting principles generally accepted in the United States require 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, 2012, 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 the Plan is no longer subject to income tax examinations for years prior to 2009.

7. Related-Party Transactions

Certain of the Plan's assets are invested in funds managed by the Trustee of the Plan. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Behr America Cash Balance Pension Plan

Notes to Financial Statements (continued)

8. Risks and Uncertainties (continued)

The Plan's contributions are made and the actuarial present value of accumulated plan benefits is 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 estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

9. Subsequent Events

Management evaluated subsequent events for the Plan through October 9, 2013, the date the financial statements were available to be issued.

MAHLE Acquisition

On September 30, 2013, MAHLE GmbH (MAHLE) became the majority shareholder of the Behr Group, which includes the Plan Sponsor. MAHLE's stake in the Behr Group increased from 36.85% to 51%. The Behr Group was integrated into MAHLE as a business unit, BU Thermal Management, effective October 1, 2013. The Plan Sponsor's legal name changed from Behr America Inc. to MAHLE Behr USA Inc. The legal name change represents a name change only and does not impact the legal structure or legal form of the companies under the former Behr Group. This subsequent event does not have any impact on the Plan as of December 31, 2012.

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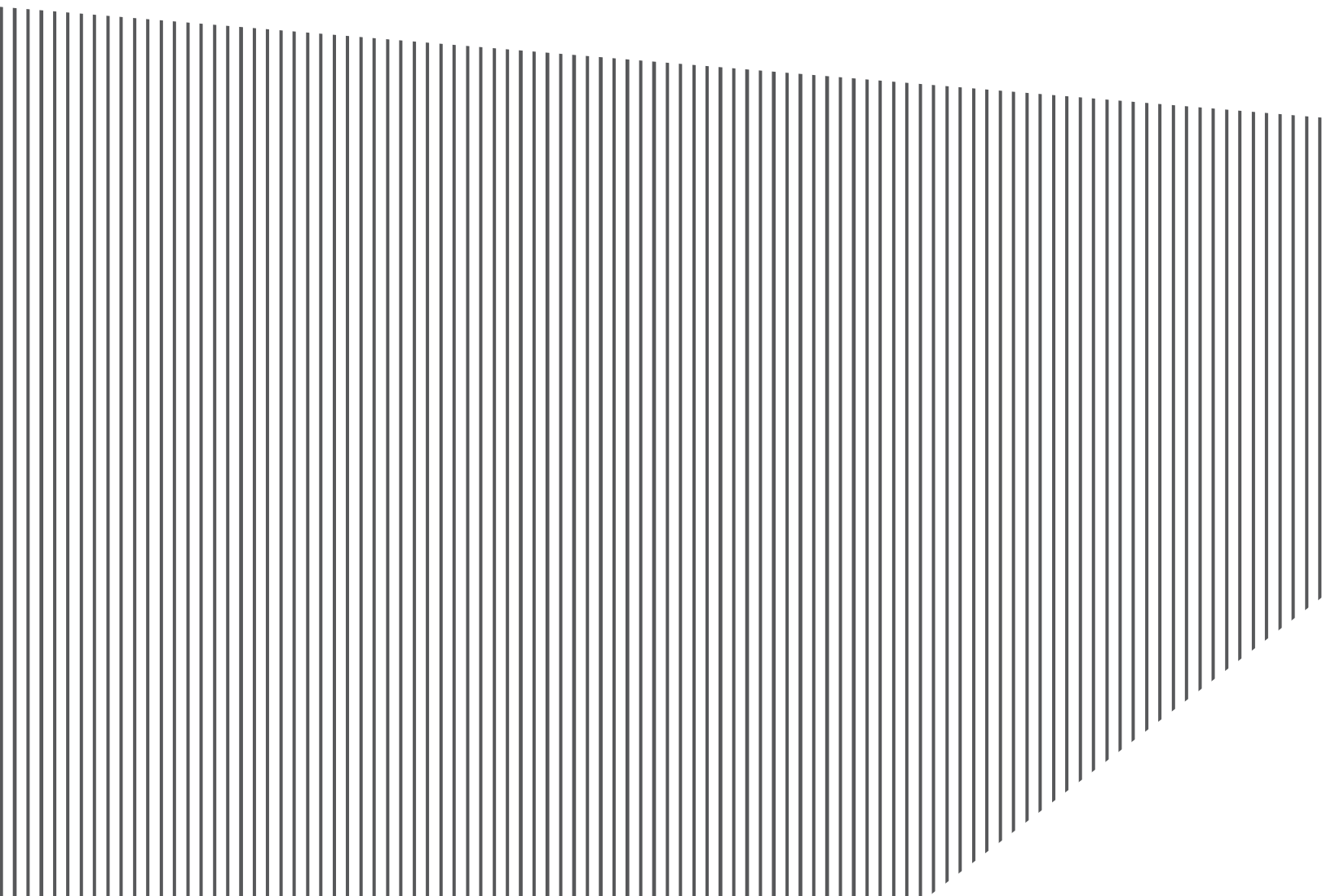
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Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$93,980	January 1, 2008	3	\$33,030
Shortfall	\$134,750	January 1, 2009	4	\$36,459
Shortfall	\$180,770	January 1, 2010	5	\$40,154
Shortfall	\$517,775	January 1, 2011	6	\$99,192
Shortfall	(\$543,015)	January 1, 2012	7	(\$92,163)

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the interest rate assumption from segment rates as of September 2010 to segment rates as of September 2011.
- A change in the mortality assumption from the 2011 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) to the 2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
- A change in the cash balance interest crediting rate from 4.50% to 3.70%.

The interest rate and mortality assumption changes are prescribed, so approval of the Commissioner is not required. The change in the cash balance interest crediting rate was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall by more than \$50 million or 5% of the Funding Target, and as such, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	May 1, 2002 (Restated January 1, 2009). Most recently amended on December 21, 2010 to incorporate certain requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008; provide for certain limitations on the Plan interest crediting rate; and clarify the determination of “compensation” and “eligible employee” under the Plan.
Date of Participation	Eligible employees age 18 or over.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	The monthly benefit derived from the cash balance account, based on the opening account balance as of May 1, 2002 and subsequent Pay Credits and Interest Credits.
Vested Termination Benefits Eligibility	Three years of service (Full vesting for terminations during 2008 and 2009).
Benefit	Accrued benefit payable at normal retirement age, or actuarially equivalent benefit payable prior to normal retirement age. Pay credits are not granted after termination, but interest credits continue until benefit commencement.
Preretirement Survivor Benefit Eligibility	All vested participants.
Benefit	Cash balance account payable as life annuity or lump sum.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Definitions

Service	All service since date of hire, measured in years and months.
Normal Form of Benefit	Life annuity for single participants, or an actuarially equivalent 50% joint and survivor annuity for married participants.
Optional Forms of Benefit	Lump sum; single life annuity or 75% joint and survivor annuity.
Actuarial Equivalence	Based on applicable interest rates and mortality pursuant to code section 417(e).
Pay Credits	Credited quarterly based on the following table:

Sum of Age and Service	Percent of Compensation
Less than 35	2.25%
35 to 44	2.75%
45 to 54	3.50%
55 to 64	4.25%
65 to 74	5.25%
75 and over	6.50%

Interest Credits	<p>Interest is credited quarterly based on the lesser of:</p> <p>(a) The return on 10-year Treasury constant maturities;</p> <p>(b) The 417(e) interest rate;</p> <p>for the second month of the preceding calendar quarter, divided by four.</p> <p>On or after January 1, 2008, the quarterly interest rate is based on (a) above without reference to (b). In addition, the minimum annual interest credit rate is 3.70%.</p>
Opening Cash Balance Account	\$0 for all participants.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- A change in the mortality basis for lump sum payments from the 2011 plan year IRC section 417(e)(3) mortality table to the 2012 plan year IRC section 417(e)(3) mortality table.
- An increase in the annual pay limit under IRC section 401(a)(17) from \$245,000 in 2011 to \$250,000 in 2012.
- An increase in the annual maximum benefit limit under IRC section 415 from \$195,000 in 2011 to \$200,000 in 2012.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	20.00%	1.0000	11.10
56.5	20.00%	0.8000	9.04
57.5	20.00%	0.6400	7.36
58.5	20.00%	0.5120	5.99
59.5	20.00%	0.4096	4.87
60.5	20.00%	0.3277	3.96
61.5	20.00%	0.2621	3.22
62.5	30.00%	0.2097	3.93
63.5	30.00%	0.1468	2.80
64.5	30.00%	0.1028	1.99
65.5	30.00%	0.0719	1.41
66.5	50.00%	0.0504	1.67
67.5	50.00%	0.0252	0.85
68.5	50.00%	0.0126	0.43
69.5	50.00%	0.0063	0.22
70	100.00%	0.0031	0.22
Weighted Average			59.06

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Rate	Days to Discount to 1/1/2012	Interest Adjusted Contribution
April 13, 2012	\$ 377,751	6.51%	103	\$ 371,106
July 13, 2012	377,751	6.51%	194	365,332
October 15, 2012	227,487	6.51%	288	216,473
January 15, 2013	327,663	6.51%	380	306,895
September 13, 2013	<u>218,664</u>	6.51%	621	<u>196,473</u>
Total Contribution	\$ 1,529,316			\$ 1,456,279

Schedule SB Attachment (Form 5500)—2012 Plan Year
 Behr America Cash Balance Pension Plan
 EIN: 75-2514629 PN: 003

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2012

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25	16	4	1							
25-29	14	15	8							
30-34	10	16	27	6						
35-39	18	10	40	8	6					
40-44	21	15	40	27	7	4				
45-49	17	14	35	22	8	11	2			
50-54	9	12	29	17	9	19		1		
55-59	9	3	17	15	13	6	4	2	1	
60-64	1	2	14	7	5	7		2	1	
65-69			3	1	1					
70+			1							

N633

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2011), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21.
1st Segment Rate	5.54%.
2nd Segment Rate	6.85%.
3rd Segment Rate	7.52%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2011), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	2.06%.
2nd Segment Rate	5.25%.
3rd Segment Rate	6.32%.
Salary Increases	
Minimum Funding Target Normal Cost	4.00%.
Maximum Tax Expected Benefit Increase	4.00%.
Cash Balance Interest Crediting Rate	3.70%.
Cash Balance Annuity Conversion Rate	N/A.
Optional Payment Form Election Percentage	100% lump sum.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Immediate lump sum.
Mortality Rates	
Healthy and Disabled	2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Surviving Spouse Benefit	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2011 Pensionable earnings rolled forward one year with the salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$200,000 and the IRC section 401(a)(17) compensation limit of \$250,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2010 Plan Year	6.82%.
2011 Plan Year	6.57%.
Trust Expenses Included in Target Normal Cost	\$38,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2012.

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Table 1

Retirement Rates

Age	Rate
55	20.00%
56	20.00%
57	20.00%
58	20.00%
59	20.00%
60	20.00%
61	20.00%
62	30.00%
63	30.00%
64	30.00%
65	30.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Table 2—Page 1 of 2

Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
15	35.08%	26.31%	23.68%	17.54%
16	35.08%	26.31%	23.68%	17.54%
17	35.08%	26.31%	23.68%	17.54%
18	35.08%	26.31%	23.68%	17.54%
19	35.08%	26.31%	23.68%	17.54%
20	35.08%	26.31%	23.68%	17.54%
21	34.48%	25.86%	23.27%	17.24%
22	33.90%	25.43%	22.88%	16.95%
23	33.32%	24.99%	22.49%	16.66%
24	32.76%	24.57%	22.11%	16.38%
25	32.20%	24.15%	21.74%	16.10%
26	31.66%	23.75%	21.37%	15.83%
27	31.12%	23.34%	21.01%	15.56%
28	30.60%	22.95%	20.66%	15.30%
29	30.08%	22.56%	20.30%	15.04%
30	29.56%	22.17%	19.95%	14.78%
31	29.06%	21.80%	19.62%	14.53%
32	28.58%	21.44%	19.29%	14.29%
33	28.10%	21.08%	18.97%	14.05%
34	27.62%	20.72%	18.64%	13.81%
35	27.14%	20.36%	18.32%	13.57%
36	26.68%	20.01%	18.01%	13.34%
37	26.24%	19.68%	17.71%	13.12%
38	25.80%	19.35%	17.42%	12.90%
39	25.36%	19.02%	17.12%	12.68%
40	24.92%	18.69%	16.82%	12.46%
41	24.50%	18.38%	16.54%	12.25%
42	24.08%	18.06%	16.25%	12.04%
43	23.68%	17.76%	15.98%	11.84%
44	23.28%	17.46%	15.71%	11.64%

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Table 2—Page 2 of 2

Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
45	22.88%	17.16%	15.44%	11.44%
46	22.50%	16.88%	15.19%	11.25%
47	22.12%	16.59%	14.93%	11.06%
48	21.74%	16.31%	14.67%	10.87%
49	21.38%	16.04%	14.43%	10.69%
50	21.00%	15.75%	14.18%	10.50%
51	20.66%	15.50%	13.95%	10.33%
52	20.30%	15.23%	13.70%	10.15%
53	19.96%	14.97%	13.47%	9.98%
54	19.62%	14.72%	13.24%	9.81%
55	19.28%	14.46%	13.01%	9.64%
56	18.96%	14.22%	12.80%	9.48%
57	18.64%	13.98%	12.58%	9.32%
58	18.32%	13.74%	12.37%	9.16%
59	18.02%	13.52%	12.16%	9.01%
60	17.70%	13.28%	11.95%	8.85%
61	17.40%	13.05%	11.75%	8.70%
62	17.12%	12.84%	11.56%	8.56%
63	16.82%	12.62%	11.35%	8.41%
64	16.54%	12.41%	11.16%	8.27%
65+	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
Behr America Cash Balance Pension Plan
EIN: 75-2514629 PN: 003

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2012**This Form is Open to Public
Inspection**For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012► **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 Behr America Cash Balance Pension Plan		B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MAHLE Behr USA Inc.		D Employer Identification Number (EIN) 75-2514629
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>1</u> Day <u>1</u> Year <u>2012</u>		
2 Assets:		
a Market value	2a	11,221,829
b Actuarial value	2b	11,511,619
3 Funding target/participant count breakdown:		
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	3 87,543
b For terminated vested participants	3b	213 2,190,489
c For active participants:		
(1) Non-vested benefits	3c(1)	114,469
(2) Vested benefits	3c(2)	9,503,378
(3) Total active	3c(3)	633 9,617,847
d Total	3d	849 11,895,879
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.51 %
6 Target normal cost	6	1,339,607

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>Jason M. Bravo</u> 	<u>10/02/2013</u>
Signature of actuary		Date
<u>Jason M. Bravo</u>		<u>11-05569</u>
Type or print name of actuary		Most recent enrollment number
<u>Hewitt Associates LLC</u>		<u>(216) 573-9700</u>
Firm name		Telephone number (including area code)
<u>5005 Rockside Road, Suite 1000</u>		
Address of the firm		
<u>Independence OH 44131-6828</u>		

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) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>0.27</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>5.68</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	96.76 %
15 Adjusted funding target attainment percentage	15	96.76 %
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	90.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	377,751				
07/13/2012	377,751				
10/15/2012	227,487				
01/15/2013	327,663				
09/13/2013	218,664				
Totals ►			18(b)	1,529,316	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,456,279

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
5.54 %2nd segment:
6.85 %3rd segment:
7.52 %☐ N/A, full yield curve used**b** Applicable month (enter code)..... **21b** 4**22** Weighted average retirement age **22** 59**23** Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6) **31a** 1,339,607**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32** Amortization installments:**a** Net shortfall amortization installment..... Outstanding Balance 384,260 Installment 116,672**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .. **34** 1,456,279

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

36 Additional cash requirement (line 34 minus line 35)..... **36** 1,456,279**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 1,456,279**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 0**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 0**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment **42****43** Excess installment acceleration amount to be carried over to future plan years **43**

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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Rate	Days to Discount to 1/1/2012	Interest Adjusted Contribution
April 13, 2012	\$ 377,751	6.51%	103	\$ 371,106
July 13, 2012	377,751	6.51%	194	365,332
October 15, 2012	227,487	6.51%	288	216,473
January 15, 2013	327,663	6.51%	380	306,895
September 13, 2013	<u>218,664</u>	6.51%	621	<u>196,473</u>
Total Contribution	\$ 1,529,316			\$ 1,456,279

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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	20.00%	1.0000	11.10
56.5	20.00%	0.8000	9.04
57.5	20.00%	0.6400	7.36
58.5	20.00%	0.5120	5.99
59.5	20.00%	0.4096	4.87
60.5	20.00%	0.3277	3.96
61.5	20.00%	0.2621	3.22
62.5	30.00%	0.2097	3.93
63.5	30.00%	0.1468	2.80
64.5	30.00%	0.1028	1.99
65.5	30.00%	0.0719	1.41
66.5	50.00%	0.0504	1.67
67.5	50.00%	0.0252	0.85
68.5	50.00%	0.0126	0.43
69.5	50.00%	0.0063	0.22
70	100.00%	0.0031	0.22
Weighted Average			59.06

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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2011), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21.
1st Segment Rate	5.54%.
2nd Segment Rate	6.85%.
3rd Segment Rate	7.52%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2011), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	2.06%.
2nd Segment Rate	5.25%.
3rd Segment Rate	6.32%.
Salary Increases	
Minimum Funding Target Normal Cost	4.00%.
Maximum Tax Expected Benefit Increase	4.00%.
Cash Balance Interest Crediting Rate	3.70%.
Cash Balance Annuity Conversion Rate	N/A.
Optional Payment Form Election Percentage	100% lump sum.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Immediate lump sum.
Mortality Rates	
Healthy and Disabled	2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year.

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Surviving Spouse Benefit	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2011 Pensionable earnings rolled forward one year with the salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$200,000 and the IRC section 401(a)(17) compensation limit of \$250,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2010 Plan Year	6.82%.
2011 Plan Year	6.57%.
Trust Expenses Included in Target Normal Cost	\$38,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2012.

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Table 1

Retirement Rates

<u>Age</u>	<u>Rate</u>
55	20.00%
56	20.00%
57	20.00%
58	20.00%
59	20.00%
60	20.00%
61	20.00%
62	30.00%
63	30.00%
64	30.00%
65	30.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

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Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
15	35.08%	26.31%	23.68%	17.54%
16	35.08%	26.31%	23.68%	17.54%
17	35.08%	26.31%	23.68%	17.54%
18	35.08%	26.31%	23.68%	17.54%
19	35.08%	26.31%	23.68%	17.54%
20	35.08%	26.31%	23.68%	17.54%
21	34.48%	25.86%	23.27%	17.24%
22	33.90%	25.43%	22.88%	16.95%
23	33.32%	24.99%	22.49%	16.66%
24	32.76%	24.57%	22.11%	16.38%
25	32.20%	24.15%	21.74%	16.10%
26	31.66%	23.75%	21.37%	15.83%
27	31.12%	23.34%	21.01%	15.56%
28	30.60%	22.95%	20.66%	15.30%
29	30.08%	22.56%	20.30%	15.04%
30	29.56%	22.17%	19.95%	14.78%
31	29.06%	21.80%	19.62%	14.53%
32	28.58%	21.44%	19.29%	14.29%
33	28.10%	21.08%	18.97%	14.05%
34	27.62%	20.72%	18.64%	13.81%
35	27.14%	20.36%	18.32%	13.57%
36	26.68%	20.01%	18.01%	13.34%
37	26.24%	19.68%	17.71%	13.12%
38	25.80%	19.35%	17.42%	12.90%
39	25.36%	19.02%	17.12%	12.68%
40	24.92%	18.69%	16.82%	12.46%
41	24.50%	18.38%	16.54%	12.25%
42	24.08%	18.06%	16.25%	12.04%
43	23.68%	17.76%	15.98%	11.84%
44	23.28%	17.46%	15.71%	11.64%

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Withdrawal Rates

Age	Years of Service			
	0	1	2	3+
45	22.88%	17.16%	15.44%	11.44%
46	22.50%	16.88%	15.19%	11.25%
47	22.12%	16.59%	14.93%	11.06%
48	21.74%	16.31%	14.67%	10.87%
49	21.38%	16.04%	14.43%	10.69%
50	21.00%	15.75%	14.18%	10.50%
51	20.66%	15.50%	13.95%	10.33%
52	20.30%	15.23%	13.70%	10.15%
53	19.96%	14.97%	13.47%	9.98%
54	19.62%	14.72%	13.24%	9.81%
55	19.28%	14.46%	13.01%	9.64%
56	18.96%	14.22%	12.80%	9.48%
57	18.64%	13.98%	12.58%	9.32%
58	18.32%	13.74%	12.37%	9.16%
59	18.02%	13.52%	12.16%	9.01%
60	17.70%	13.28%	11.95%	8.85%
61	17.40%	13.05%	11.75%	8.70%
62	17.12%	12.84%	11.56%	8.56%
63	16.82%	12.62%	11.35%	8.41%
64	16.54%	12.41%	11.16%	8.27%
65+	0.00%	0.00%	0.00%	0.00%

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Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

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Schedule SB, Part V—Summary of Plan Provisions

Effective Date	May 1, 2002 (Restated January 1, 2009). Most recently amended on December 21, 2010 to incorporate certain requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008; provide for certain limitations on the Plan interest crediting rate; and clarify the determination of "compensation" and "eligible employee" under the Plan.
Date of Participation	Eligible employees age 18 or over.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	The monthly benefit derived from the cash balance account, based on the opening account balance as of May 1, 2002 and subsequent Pay Credits and Interest Credits.
Vested Termination Benefits Eligibility	Three years of service (Full vesting for terminations during 2008 and 2009).
Benefit	Accrued benefit payable at normal retirement age, or actuarially equivalent benefit payable prior to normal retirement age. Pay credits are not granted after termination, but interest credits continue until benefit commencement.
Preretirement Survivor Benefit Eligibility	All vested participants.
Benefit	Cash balance account payable as life annuity or lump sum.

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Definitions

Service	All service since date of hire, measured in years and months.
Normal Form of Benefit	Life annuity for single participants, or an actuarially equivalent 50% joint and survivor annuity for married participants.
Optional Forms of Benefit	Lump sum; single life annuity or 75% joint and survivor annuity.
Actuarial Equivalence	Based on applicable interest rates and mortality pursuant to code section 417(e).
Pay Credits	Credited quarterly based on the following table:

Sum of Age and Service	Percent of Compensation
Less than 35	2.25%
35 to 44	2.75%
45 to 54	3.50%
55 to 64	4.25%
65 to 74	5.25%
75 and over	6.50%

Interest Credits	<p>Interest is credited quarterly based on the lesser of:</p> <p>(a) The return on 10-year Treasury constant maturities;</p> <p>(b) The 417(e) interest rate;</p> <p>for the second month of the preceding calendar quarter, divided by four.</p> <p>On or after January 1, 2008, the quarterly interest rate is based on (a) above without reference to (b). In addition, the minimum annual interest credit rate is 3.70%.</p>
Opening Cash Balance Account	\$0 for all participants.

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Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- A change in the mortality basis for lump sum payments from the 2011 plan year IRC section 417(e)(3) mortality table to the 2012 plan year IRC section 417(e)(3) mortality table.
- An increase in the annual pay limit under IRC section 401(a)(17) from \$245,000 in 2011 to \$250,000 in 2012.
- An increase in the annual maximum benefit limit under IRC section 415 from \$195,000 in 2011 to \$200,000 in 2012.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the interest rate assumption from segment rates as of September 2010 to segment rates as of September 2011.
- A change in the mortality assumption from the 2011 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) to the 2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
- A change in the cash balance interest crediting rate from 4.50% to 3.70%.

The interest rate and mortality assumption changes are prescribed, so approval of the Commissioner is not required. The change in the cash balance interest crediting rate was made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall by more than \$50 million or 5% of the Funding Target, and as such, approval of the Commissioner is not required.

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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2012

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25	16	4	1							
25-29	14	15	8							
30-34	10	16	27	6						
35-39	18	10	40	8	6					
40-44	21	15	40	27	7	4				
45-49	17	14	35	22	8	11	2			
50-54	9	12	29	17	9	19		1		
55-59	9	3	17	15	13	6	4	2	1	
60-64	1	2	14	7	5	7		2	1	
65-69			3	1	1					
70+			1							

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Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$93,980	January 1, 2008	3	\$33,030
Shortfall	\$134,750	January 1, 2009	4	\$36,459
Shortfall	\$180,770	January 1, 2010	5	\$40,154
Shortfall	\$517,775	January 1, 2011	6	\$99,192
Shortfall	(\$543,015)	January 1, 2012	7	(\$92,163)