

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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</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>CONTINENTAL NA 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>009</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2008</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>009</u>	1c Effective date of plan <u>01/01/2008</u>	
1b Three-digit plan number (PN) ▶	<u>009</u>				
1c Effective date of plan <u>01/01/2008</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>CONTINENTAL AUTOMOTIVE, INC.</u> <u>1830 MACMILLAN PARK DRIVE</u> <u>FORT MILL, SC 29707</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>51-0304065</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>704-583-3900</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>326200</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>51-0304065</u>	2c Sponsor's telephone number <u>704-583-3900</u>	2d Business code (see instructions) <u>326200</u>	
2b Employer Identification Number (EIN) <u>51-0304065</u>					
2c Sponsor's telephone number <u>704-583-3900</u>					
2d Business code (see instructions) <u>326200</u>					

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/09/2014</u>	<u>ROB WILDER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/09/2014</u>	<u>RICK LEDSINGER</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
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	
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:		3c Administrator's telephone number	
a Sponsor's name		4b EIN	
5 Total number of participants at the beginning of the plan year		4c PN	
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		5 2785	
a Active participants		6a 661	
b Retired or separated participants receiving benefits		6b 679	
c Other retired or separated participants entitled to future benefits		6c 1342	
d Subtotal. Add lines 6a , 6b , and 6c		6d 2682	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 57	
f Total. Add lines 6d and 6e		6f 2739	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h 0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
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 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)		9b Plan benefit arrangement (check all that apply)	
(1) ☐ Insurance		(1) ☐ Insurance	
(2) ☐ Code section 412(e)(3) insurance contracts		(2) ☐ Code section 412(e)(3) insurance contracts	
(3) ☒ Trust		(3) ☒ Trust	
(4) ☐ General assets of the sponsor		(4) ☐ General assets of the sponsor	
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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information)	
		(4) ☒ C (Service Provider Information)	
		(5) ☒ D (DFE/Participating Plan Information)	
		(6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

▶ **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>CONTINENTAL NA PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>CONTINENTAL AUTOMOTIVE, INC.</u>	D Employer Identification Number (EIN) <u>51-0304065</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 _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>131352191</u>
b Actuarial value	2b <u>128102877</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>710</u> <u>57099868</u>
b For terminated vested participants.....	3b <u>1392</u> <u>34693442</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>345306</u>
(2) Vested benefits	3c(2) <u>34013176</u>
(3) Total active.....	3c(3) <u>695</u> <u>34358482</u>
d Total.....	3d <u>2797</u> <u>126151792</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>764000</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>10/06/2014</u>
	Signature of actuary	Date
<u>GARO AGHJAYAN</u>		<u>14-06816</u>
	Type or print name of actuary	Most recent enrollment number
<u>MERCER</u>		<u>704-805-7500</u>
	Firm name	Telephone number (including area code)
<u>100 NORTH TRYON STREET</u> <u>SUITE 3600</u> <u>CHARLOTTE, NC 28202</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) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (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>13.07</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1607293
b Interest on (a) using prior year's effective interest rate of <u>6.85</u> % except as otherwise provided (see instructions)		110099
c Total available at beginning of current plan year to add to prefunding balance		1717392
d Portion of (c) to be added to prefunding balance		1717295
12 Other reductions in balances due to elections or deemed elections	0	1717295
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	101.54 %
15 Adjusted funding target attainment percentage	15	99.05 %
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	98.33 %
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
04/12/2013	779309				
07/12/2013	779309				
10/15/2013	676401				
01/15/2014	676401				
04/15/2014	751557				
07/14/2014	751557				
Totals ►			18(b)	4414534	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4172320

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: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 58
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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
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	764000	
b Excess assets, if applicable, but not greater than line 31a	31b	764000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	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	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	4172320	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4172320	
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
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CONTINENTAL NA PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CONTINENTAL AUTOMOTIVE, INC.</u>	D Employer Identification Number (EIN) <u>51-0304065</u>

Part I Service Provider Information (see instructions)

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
<u>THE NORTHERN TRUST COMPANY</u> <u>50 SOUTH LASALLE STREET</u> <u>CHICAGO, IL 60603</u>
<u>36-1561860</u>

(b) Enter name and EIN or address of person who provided you disclosure 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)

FRANK RUSSELL TRUST COMPANY

91-1116938

(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?
25 68	NONE	507726	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

AON HEWITT

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 17	RECORDKEEPER	105738	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

MERCER

100 NORTH TRYON STREET
SUITE 3600
CHARLOTTE, NC 28202

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	54557	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)

CLEARVIEW GROUP

200 GLENRIDGE POINT PARKWAY
SUITE 400
ATLANTA, GA 30342

(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?
27	NONE	18120	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☒

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

MCGUIRE WOODS

54-0505857

(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?
29	NONE	18487	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

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

a Name: KEVIN KADLUBEK	b EIN: 36-2235791
c Position: ENROLLED ACTUARY	
d Address: AON HEWITT 1120 20TH ST NW, SUITE 600 WASHINGTON, DC 20036	e Telephone: 202-223-0673

Explanation: COMPANY CHANGED ACTUARIAL FIRMS.

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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CONTINENTAL NA PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>009</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CONTINENTAL AUTOMOTIVE, INC.</u>	D Employer Identification Number (EIN) <u>51-0304065</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL FIXED INCOME I FUND</u>		
b Name of sponsor of entity listed in (a): <u>FRANK RUSSELL TRUST COMPANY</u>		
c EIN-PN <u>91-1117282-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>58227310</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL LARGE CAP DEFENSIVE EQUITY</u>		
b Name of sponsor of entity listed in (a): <u>FRANK RUSSELL TRUST COMPANY</u>		
c EIN-PN <u>91-1117282-032</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>22405870</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL EQUITY I FUND</u>		
b Name of sponsor of entity listed in (a): <u>FRANK RUSSELL TRUST COMPANY</u>		
c EIN-PN <u>91-1117282-003</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>22435895</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL SMALL CAP FUND</u>		
b Name of sponsor of entity listed in (a): <u>FRANK RUSSELL TRUST COMPANY</u>		
c EIN-PN <u>91-1117282-029</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7572083</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL ALL INT'L MARKETS FUND</u>		
b Name of sponsor of entity listed in (a): <u>FRANK RUSSELL TRUST COMPANY</u>		
c EIN-PN <u>91-1117282-020</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7527677</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RUSSELL ENHANCED INDEX US EQUITY</u>		
b Name of sponsor of entity listed in (a): <u>FRANK RUSSELL TRUST COMPANY</u>		
c EIN-PN <u>91-1117282-056</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>29909566</u>
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)**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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan CONTINENTAL NA PENSION PLAN	B Three-digit plan number (PN) ►	009
C Plan sponsor's name as shown on line 2a of Form 5500 CONTINENTAL AUTOMOTIVE, INC.	D Employer Identification Number (EIN) 51-0304065	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	732469	295140
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2907591	2179515
(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)	127988697	148078401
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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	131628757	150553056

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	458033	276689
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	458033	276689

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	131170724	150276367
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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)	4414534	
(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)		4414534
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)		23257230
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(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		27671764

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	7517977	
(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)		7517977
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)	686508	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	18120	
(4) Other.....	2i(4)	343516	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		1048144
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		8566121

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		19105643
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: GREERWALKER LLP

(2) EIN: 56-1434747

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.)		X	
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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CONTINENTAL NA PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CONTINENTAL AUTOMOTIVE, INC.</u>	D Employer Identification Number (EIN) <u>51-0304065</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
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>36-3046063</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>43</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)
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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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. 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) _____

(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): _____

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: 40% Investment-Grade Debt: 53% High-Yield Debt: 3% Real Estate: 0% Other: 4%

- 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):

CONTINENTAL NA
PENSION PLAN

Financial Statements and Supplemental
Schedules for the Years Ended
December 31, 2013 and 2012 and
Independent Auditors' Report



GreerWalker

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NOTE: The accompanying financial statements and supplemental schedules have been prepared for the purpose of filing Department of Labor's Form 5500. Supplemental schedules required by Section 2520 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, other than those listed above, are omitted because of the absence of the conditions under which they are required.



GreerWalker

INDEPENDENT AUDITORS' REPORT

Continental NA Pension Plan:

We were engaged to audit the accompanying financial statements of the Continental NA Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, 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

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted accounting principles in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with generally accepted auditing standards in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion 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

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 plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Frank Russell Trust Company (the "Trustee"), except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the Trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion 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 these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Assets (Held at End of Year) and Schedule of Reportable Transactions, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

GreerWalker LLP – Certified Public Accountants

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Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the Trustee, have been audited by us in accordance with generally accepted auditing standards in the United States of America 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.

Greer Walker LLP

October 6, 2014

CONTINENTAL NA PENSION PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
ASSETS:		
Cash	\$ 295,140	\$ 732,469
Investments, at fair value	148,078,401	127,988,697
Company contributions receivable	<u>2,179,515</u>	<u>2,907,591</u>
Total assets	150,553,056	131,628,757
LIABILITIES:		
Accrued administrative expense	<u>276,689</u>	<u>458,033</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 150,276,367</u>	<u>\$ 131,170,724</u>

See notes to the financial statements.

CONTINENTAL NA PENSION PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Net appreciation in fair value of investments	\$ 23,257,230	\$ 15,188,220
Company contributions	4,414,534	5,011,725
Total additions	<u>27,671,764</u>	<u>20,199,945</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	7,517,977	8,198,713
Administrative expenses	1,048,144	1,080,801
Total deductions	<u>8,566,121</u>	<u>9,279,514</u>
INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	19,105,643	10,920,431
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>131,170,724</u>	<u>120,250,293</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 150,276,367</u>	<u>\$ 131,170,724</u>

See notes to the financial statements.

CONTINENTAL NA PENSION PLAN

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

1. DESCRIPTION OF PLAN

The following description of the Continental NA Pension Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General - The Plan is a noncontributory defined benefit plan which was established by Continental Automotive, Inc. (the "Company"), effective January 1, 2008 as a result of Continental AG acquiring all of the stock of Siemens VDO Holding Company ("Siemens"). Continental Automotive, Inc., a subsidiary of Continental AG, adopted the Plan to benefit individuals who were participants in the Siemens Pension Plan on December 31, 2007 who became employees of Continental Automotive Systems US, Inc. or Continental Diesel Systems US, LLC (the "Employing Companies") as a result of the Siemens acquisition, as well as certain former employees of Siemens that satisfy all requirements for eligibility under the Plan on or after January 1, 2008. Individuals that were in the Siemens Pension Plan will retain their accrued benefit balance and their status as of January 1, 2008 and will participate in accordance with the terms and conditions of the Plan.

Employees hired or rehired by Siemens or an affiliated company prior to April 1, 2006 were eligible to participate after six months of vesting service. Employees hired or rehired after April 1, 2006 are not eligible to participate.

Effective December 31, 2009, Continental Automotive Systems US, Inc. employees at the Blythewood, SC facility are ineligible to participate in the Plan.

Effective December 31, 2009, the Continental NA Pension Plan for Union Employees ("Union Plan") was merged into the Plan. Union employees hired on/or after January 1, 2008, with six months of service with the Employing Company and covered by a collective bargaining agreement entered into by the Employing Company, are eligible to become participants in the Plan.

Effective December 31, 2010, prior plan participants, who are defined in the plan document as any member under the Siemens Pension Plan on December 31, 2007, who were employed on or before December 31, 2007 and became a participant in the Plan on January 1, 2008, will have future benefit accruals under the Plan ceased. Cash balance participants will cease to be credited with pay credits but will continue to receive interest credits after December 31, 2010. Participants formerly in the Union Plan will continue to accrue benefits.

Effective February 26, 2011, the Company ceased operations at the Huntsville plant which resulted in 35 percent of the active participants in the Plan being terminated. The Company reached an agreement with the Pension Benefit Guaranty Corporation ("PBGC") to resolve an alleged liability related to Employee Retirement Income Security Act of 1974 ("ERISA") Section 4063. The agreement requires the Company to make four annual "excess contributions" to the Plan of \$1,792,213 beginning February 14, 2012 for the 2011 plan year through February 14, 2015 for the 2014 plan year. In addition, the Company established and will maintain a letter of credit in the amount of \$8,700,000 through January 16, 2016 and Continental AG, the Parent company established a guaranty of \$12,500,000 that will remain in place through December 15, 2015 to cover any excess contributions not made by the Company due to default.

Effective December 19, 2013, the Company reached an agreement with the PBGC whereby any obligation to make pension plan contributions in excess of those otherwise required by Section 412 of the Internal Revenue Code ("IRC") are suspended. In addition, the Company was permitted to release its letter of credit in favor of PBGC or any pension plan and Continental AG has been released of its guaranty.

Pension Benefits - Non-union participants accrue benefits based on either a cash balance formula or a final average pay formula which was in effect for participants hired or rehired prior to January 1, 2001. All participants in the Plan are 100 percent vested at all times. Under the cash balance formula, eligible participants earn interest credits based on a percentage of their account balance and pay credits based on their years of vesting service. Under the final average pay formula, benefits are calculated using average compensation and years of service. Under both methods participants may elect to receive benefits under one of several actuarial equivalent forms of payment.

Union participants accrue benefits based on a cash balance formula. Under the cash balance formula, eligible participants earn interest credits based on their account balance and pay credits based on their years of vesting service. Participants may elect to receive benefits under one of several actuarial equivalent forms of payment. Participants that were part of the Union Plan on December 31, 2007 are 100 percent vested in the Plan. Participants that were not part of the Union Plan on December 31, 2007 will become vested upon completing three years of service or attaining normal retirement age.

Death and Disability Benefits - If a non-union participant using the cash balance formulas dies while still employed, the Plan provides that the participant's beneficiary shall be paid the participant's accrued benefits commencing on a benefit commencement date elected by the beneficiary.

If a non-union participant using the final average pay formula dies before retirement or after retirement but prior to their benefit commencement date, the surviving spouse will receive a life annuity equal to 50 percent of the vested benefit. Benefit payments to the surviving spouse will commence on the later of the first day of the month following the participant's death or first day of the month following the 55th anniversary of the participant's birth date.

Cash balance non-union participants, who become disabled prior to retirement will continue to accrue interest credits through their benefit commencement date, but will not continue to accrue pay credits after the date they are determined to be disabled.

Final average pay non-union participants, who either received workers compensation in connection with the disability or having completed at least ten years of employment, shall have the period of the participant's disability treated as benefit service and employment under the Plan.

If a union participant dies while still employed, the participant becomes 100 percent vested. The Plan provides that the participant's beneficiary shall be paid the participant's accrued benefits commencing on a benefit commencement date elected by the beneficiary.

Union participants, who become disabled prior to retirement, will continue to accrue interest credits through their benefit commencement date, but will not continue to accrue pay credits after the date they are determined to be disabled. Participants will be credited with employment for vesting purposes for the period of the participant's disability up to 12 months. If the period of participant disability exceeds 12 months the participant becomes 100 percent vested.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Use of Estimates - The preparation of financial statements in accordance with generally accepted accounting principles in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

Concentration of Credit Risk - As of December 31, 2013, substantially all cash was maintained by a single major financial institution. At times, cash at this financial institution may be in excess of the Federal Depository Insurance Corporation insurance limit.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of the measurement date. See Note 4 for disclosure of fair value measurements.

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

Contributions - Contributions to provide benefits under the Plan are made solely by the Company. The contributions of the Company are designed to be amounts sufficient to meet the minimum funding requirements of Section 412 of the Internal Revenue Code ("IRC"), as determined by the actuary retained by the plan administrator. The Company's contributions for the years ended December 31, 2013 and 2012 were \$4,414,534 and \$5,011,725, respectively. The Company's contributions for 2013 and 2012 exceeded the minimum funding requirements of ERISA.

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

Administrative Expenses - The Plan's expenses are paid either by the Plan or by the Company, as provided in the plan document. Expenses that are paid directly by the Company are excluded from the accompanying financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are reflected as a reduction of net appreciation in fair value of investments in the accompanying statements of changes in net assets available for benefits.

Subsequent Events - In preparing the financial statements, the plan administrator has evaluated subsequent events through October 6, 2014, which is the date the financial statements were available to be issued.

3. INVESTMENTS (UNAUDITED)

All investment information disclosed in the accompanying financial statements and supplemental schedules, including investments held and net appreciation in fair value of investments was obtained or derived from information supplied to the plan administrator, and certified as complete and accurate by Frank Russell Trust Company (the "Trustee").

The fair value of investments that represented 5 percent or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Russell Fixed Income I Fund	\$ 58,227,310	\$ 50,961,717
Russell Enhanced Index US Equity Fund	\$ 29,909,566	\$ 25,688,843
Russell Equity I Fund	\$ 22,435,895	\$ 19,275,660
Russell Large Cap Defensive Equity Fund	\$ 22,405,870	\$ 19,081,078
Russell Small Cap Fund	\$ 7,572,083	*
Russell Alliance International Markets Fund	\$ 7,527,677	*

* Does not represent 5 percent or more of the Plan's net assets available for benefits for the respective year.

4. FAIR VALUE MEASUREMENTS

Generally accepted accounting principles in the United States of America provide the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under generally accepted accounting principles in the United States of America are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
Level 2	<p>Inputs to the valuation methodology include:</p> <p>Quoted prices for similar assets or liabilities in active markets;</p> <p>Quoted prices for identical or similar assets or liabilities in inactive markets;</p> <p>Inputs other than quoted prices that are observable for the asset or liability;</p> <p>Inputs that are derived principally from or corroborated by observable market data by correlation or other means.</p> <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for investments measured at fair value. There have been no changes in the methodologies used as of December 31, 2013 and 2012.

Common collective trusts: Valued at the net asset value ("NAV") of units of a bank collective trust. The NAV, as provided by the Trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the common collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. There are no unfunded commitments as of December 31, 2013 and 2012.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common collective trusts:				
Large cap	\$ 44,841,765	\$ 29,909,566	\$ -	\$ 74,751,331
Fixed income	58,227,310			58,227,310
Small cap	7,572,083			7,572,083
International	7,527,677			7,527,677
Investments, at fair value	<u>\$ 118,168,835</u>	<u>\$ 29,909,566</u>	<u>\$ -</u>	<u>\$ 148,078,401</u>

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

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common collective trusts:				
Large cap	\$ 38,356,738	\$ 25,688,843	\$ -	\$ 64,045,581
Fixed income	50,961,717			50,961,717
Small cap	6,496,671			6,496,671
International	<u>6,484,728</u>			<u>6,484,728</u>
Investments, at fair value	<u>\$ 102,299,854</u>	<u>\$ 25,688,843</u>	<u>\$ -</u>	<u>\$ 127,988,697</u>

5. RISKS AND UNCERTAINTIES

The Plan's investments include funds which invest in various types of investment securities and in various companies within various markets. Investment securities are exposed to several 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 accompanying financial statements.

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

6. TAX STATUS

The Plan obtained its latest determination letter on September 12, 2013, in which the Internal Revenue Service states that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has been amended since receiving the determination letter, however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

Generally accepted accounting principles in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the accompanying financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits of any tax period in progress. The plan administrator believes it is no longer subject to income tax examinations for the years prior to 2010.

7. PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- Benefits attributable to employee contributions, taking into account those paid out before termination.
- Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

- Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations.
- All other vested benefits (that is, vested benefits not insured by the PBGC).
- All nonvested benefits.

Any funds remaining after the satisfaction of all liabilities under the Plan with respect to participants, transferred retirees or their beneficiaries shall be returned to the Company. In the event of a partial termination of the Plan, the interests in the Plan of all participants affected by such partial termination shall be fully vested and non-forfeitable to the extent funded as of the date of such partial termination.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. For plan terminations occurring during 2013 that ceiling is \$4,790 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a straight-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a straight-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

8. TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain investments of the Plan are units of common collective trusts managed by the Trustee as defined by the Plan, and therefore, these transactions qualify as exempt party-in-interest transactions. Certain administrative expenses related to the administration of the Plan were paid by the Plan. Certain other third party administrative expenses were paid by the Company on behalf of the Plan. These transactions qualify as exempt party-in-interest transactions.

9. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the plan are accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2013. Had the valuation been performed as of December 31, 2012 there would be no material differences.

The significant actuarial assumptions used in the valuations as of December 31, 2012 were:

Interest rate	4.00 percent per annum
Mortality basis after normal retirement age	2013 IRS Mortality table
Expected long-term return on assets	7.00 percent per annum, net of expenses

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

The total actuarial present value of accumulated plan benefits as of December 31, 2012, was as follows:

Vested benefits:	
Active participants	\$ 40,331,988
Inactive participants receiving benefits	69,787,227
Inactive participants with deferred benefits	<u>42,496,714</u>
Total vested benefits	152,615,929
Nonvested benefits	<u>467,283</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 153,083,212</u>

The change in the actuarial present value of accumulated plan benefits for the year ended December 31, 2012, was as follows:

Actuarial present value of accumulated plan benefits as of the beginning of year:	\$ 141,590,132
Increase (decrease) during the year attributable to:	
Increase for interest due to decrease in discount period	6,860,001
Change in actuarial assumptions	12,517,347
Benefits paid	(8,104,833)
Other changes including plan experience	<u>220,565</u>
Actuarial present value of accumulated plan benefits as of the end of the year:	<u>\$ 153,083,212</u>

CONTINENTAL NA PENSION PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2013

EIN: 51-0304065 - PLAN NUMBER: 009

(a) Party-in-interest	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Russell Fixed Income I Fund	Common collective trust	\$ 46,843,549	\$ 58,227,310
*	Russell Enhanced Index US Equity Fund	Common collective trust	17,372,785	29,909,566
*	Russell Equity I Fund	Common collective trust	13,810,280	22,435,895
*	Russell Large Cap Defensive Equity Fund	Common collective trust	13,889,850	22,405,870
*	Russell Alliance International Markets Fund	Common collective trust	5,599,666	7,527,677
*	Russell Small Cap Fund	Common collective trust	4,030,924	7,572,083
			<u>\$ 101,547,054</u>	<u>\$ 148,078,401</u>

* Party-in-interest to the Plan.

See independent auditors' report.

CONTINENTAL NA PENSION PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

EIN: 51-0304065 - PLAN NUMBER: 009

(a) Identity of party involved	(b) Description of asset	Number of purchase transactions	(c) Aggregate purchase price	Number of sales transactions	(d) Selling price	(e) Lease rental	(f) Expense with incurred transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)
* Russell Investments	Russell Fixed Income I Fund	26	\$ 8,146,963	2	\$ 209,481			\$ 8,146,963	\$ 8,146,963	
* Russell Investments	Russell Fixed Income I Fund							\$ 166,581	\$ 209,481	\$ 42,900

* Party-in-interest to the Plan.

See independent auditors' report.

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 58.

(A) Retirement Age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	22.0%	10,000	2,200.00	121,000
56	24.0%	7,800	1,872.00	104,832
57	21.0%	5,928	1,244.88	70,958
58	21.0%	4,683	983.46	57,040
59	33.0%	3,700	1,220.89	72,032
60	22.0%	2,479	545.33	32,720
61	27.0%	1,933	522.03	31,844
62	28.0%	1,411	395.20	24,502
63	30.0%	1,016	304.87	19,207
64	40.0%	711	284.54	18,211
65	35.0%	427	149.38	9,710
66	31.0%	277	86.00	5,676
67	47.0%	191	89.97	6,028
68	12.0%	101	12.17	828
69	61.0%	89	54.46	3,758
70	100.0%	35	34.82	2,437
Total			10,000.00	580,783
Average				58.08

Schedule SB, line 24 — Change in Actuarial Assumptions

The expense component of normal cost decreased from \$1,117,000 to \$764,000 to reflect our expectations for the current plan year.

Schedule SB, line 25 — Change in Method

This is the first year that Mercer has performed the actuarial valuation for this plan. Last year's valuation was done by Aon Hewitt. This change qualifies for automatic IRS approval. No other method changes have occurred since the January 1, 2012 funding valuation.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29			2								2
30–34			21	14							35
35–39			46	54	8	1					109
40–44		1	42	61	22	5					131
45–49		1	36	67	28	11	6	1			150
50–54		1	22	51	25	11	19	3			132
55–59			14	21	17	8	10	10	5	1	86
60–64			3	14	4	6	4	4	3	2	40
65–69				4			3		1		8
70 & up				1			1				2
Total		3	186	287	104	42	43	18	9	3	695

In each cell, the number is the count of active participants for each age/service combination.
Average pay is not shown for plans with less than 1,000 active participants.

Schedule SB, Part V — Summary of Plan Provisions**Summary of Major Plan Provisions**

Effective date and plan year	Effective date: January 1, 2008 Plan year: Calendar year
Status of the plan	Effective January 1, 2011, all benefits accrued under the plan were frozen.
Significant events that occurred during the year	None
Definitions	
• Covered employees	January 1 or July 1 coincident with or following completion of six months of Vesting Service, but not before January 1, 2008.
• Participation	Effective January 1, 2010, the Continental NA Pension Plan for Union Employees (CPP Union) merged into the Plan. Any individual who was a participant in the CPP Union as of December 31, 2009 became a participant in this Plan on that date.
• Vesting service	From date of hire.
• Credited service	Elapsed time in years from membership date.
• Pensionable earnings	Eligible compensation includes base pay, bonuses, overtime pay, shift differential, commissions, salary continuation payments, and Section 125 contributions. Compensation shall not exceed the limit described in IRC section 401(a)(17).
• Final average earnings	Certain plan participants had a choice to remain covered by the Final Average Pay formula if age plus vesting points equaled 55 or more on January 1, 2001. All other participants are covered under the Cash Balance formula described later in this section.
• Accrued benefit	The pension is greater of (a) or (b): a) 1.125% of AFC up to \$12,000 plus 1.50% of such AFC in excess of \$12,000, all multiplied by years of Benefit Service. AFC is the average annual Total Cash Compensation in the 4 consecutive plan years out of the last 10 plan years prior to the Normal Retirement date which produces the highest such average. b) The minimum benefit
Normal retirement	
• Eligibility	Later of age 65 or completion of three years of Vesting Service.
• Benefit	A life annuity starting at normal retirement equal to the Accrued Benefit.
Early retirement	
• Eligibility	Age 55 with 10 years of Vesting Service.

Schedule SB, Part V — Summary of Plan Provisions

• Benefit	The annual pension is the accrued benefit deferred to age 65 or if payments commence before age 65, such accrued benefit is reduced by 5/12ths for each of the first 24 months by which the starting date precedes age 62 and by 1/2% for each additional month in excess of 24 months. There is no reduction if the starting date is between ages 62 and 65.																
Deferred vested																	
• Eligibility	100% vested with three years of Vesting Service.																
• Benefit	The annual pension is determined as in Normal Retirement (a) above, but reduced actuarially if payments begin after age 55 but before age 65.																
Disability																	
• Eligibility	Ten years of Vesting Service or qualifies for Workmen's Compensation in connection with disability.																
• Benefit	The annual pension that is deferred to age 65 is the accrued benefit (based on Normal Retirement (a) above) at the time of disablement. The participant shall be credited with Vesting and Benefit Service during the period of disability prior to the earliest commencement of retirement benefits, the participant's death, or the participant's recovery from disability. The disability benefit is payable from age 55 until the earlier of the date on which the participant recovers from disability or the date of the participant's death.																
Cash Balance Formula																	
• Account Balance	The Cash Balance formula applies to all participants except those who chose to remain under the Final Average Pay formula. The cash balance account is increased monthly with Pay and Interest Credits (no additional pay credits accrued after plan freeze).																
• Interest Credits	Based on 30 year treasury rate for the August immediately preceding the Plan Year.																
• Pay Credits	Based on Vesting Service: <table> <tr> <th data-bbox="685 1381 773 1407">Service</th><th data-bbox="1175 1381 1295 1407">Pay Credit</th></tr> <tr> <td data-bbox="685 1423 727 1449">< 5</td><td data-bbox="1237 1423 1312 1449">3.00%</td></tr> <tr> <td data-bbox="685 1465 748 1491">5 – 9</td><td data-bbox="1237 1465 1312 1491">3.75%</td></tr> <tr> <td data-bbox="685 1507 776 1533">10 – 14</td><td data-bbox="1237 1507 1312 1533">4.50%</td></tr> <tr> <td data-bbox="685 1549 776 1575">15 – 19</td><td data-bbox="1237 1549 1312 1575">6.00%</td></tr> <tr> <td data-bbox="685 1591 776 1617">20 – 24</td><td data-bbox="1237 1591 1312 1617">7.50%</td></tr> <tr> <td data-bbox="685 1633 776 1659">25 – 29</td><td data-bbox="1237 1633 1312 1659">9.00%</td></tr> <tr> <td data-bbox="685 1675 737 1701">30 +</td><td data-bbox="1224 1675 1312 1701">11.25%</td></tr> </table>	Service	Pay Credit	< 5	3.00%	5 – 9	3.75%	10 – 14	4.50%	15 – 19	6.00%	20 – 24	7.50%	25 – 29	9.00%	30 +	11.25%
Service	Pay Credit																
< 5	3.00%																
5 – 9	3.75%																
10 – 14	4.50%																
15 – 19	6.00%																
20 – 24	7.50%																
25 – 29	9.00%																
30 +	11.25%																
Pre-retirement death																	
• Eligibility	Eligibility occurs on death in active service after three years of vesting service																

Schedule SB, Part V — Summary of Plan Provisions

• Benefit prior to retirement	Return of accumulated employee contributions, if any, or if vested right to any portion of accrued benefit or death resulted from injury or accident to which Workmen's Compensation applies, annual pension payable for life to spouse is 50% of reduced joint and 50% survivor benefit, but not less than \$360. If spouse is more than 15 years younger than the member, the pension is reduced by 1% for each year or fraction thereof, by which the difference in age exceeds 15 years.
• Benefit after retirement	Return of accumulated employee contributions, if any, guaranteed or if member has a spouse, 50% of the pension which the member would receive under the reduced joint and 50% survivor option will be payable to the spouse for life.
Other benefits	
• Benefit	Certain operating companies receive special minimum benefits based on the terms of agreement when they entered the Siemens Pension Plan. In addition, certain benefit provisions from prior plans that were subsequently merged into the Plan continue.
Unpredictable contingent event benefits	
• Event	N/A
• Eligibility	N/A
• Benefit	N/A
Form of benefits	
• Automatic form for unmarried participants	Life annuity
• Automatic form for married participants	50% joint and survivor annuity
• Optional forms	<ul style="list-style-type: none"> • Joint and survivor annuity (100%, 75%, 66 2/3%, 50%) • 120 months certain and life. • Lump Sum (for Cash Balance participants only)
• Lump sum cash-out	Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age-65 monthly retirement benefit payable as a Life Annuity is less than \$5,000
• Optional form conversion factors (excluding lump sum payments)	7.00% interest and UP 1984 mortality table
• Option form conversion factors (lump sum payments)	IRC Section 417(e) mortality table for the applicable year and interest based on 3-segment yield curve.
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. When plan benefits were frozen, the limit was \$195,000.

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan, as restated and amended through December 18, 2012, are included in this valuation:

Schedule SB, Part V — Summary of Plan Provisions

- **Most recent plan amendments included:** Amendment number 2, dated December 18, 2012 is included because it was adopted by the valuation date and is effective by the end of the plan year.
- **Plan amendments excluded:** None
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. However, as of the valuation date there were only 2 active participants over age 70, so this valuation does not include increases for current participants over age 70.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan Provisions Specific to Funding***Additional Benefits Included or Excluded***

- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan Provision Changes Since Prior Valuation

None.

Schedule SB, line 15 — Reconciliation of Differences Between Valuation Results and Amounts Used to Calculate AFTAP

Since the 2013 AFTAP was certified, the Highway and Transportation Funding Act of 2014 (“HATFA”) was passed that changed the interest rates used to calculate the liabilities shown on the Schedule SB. As the 2013 AFTAP will not be recertified, per the plan sponsor’s election, the following information outlines the differences between the 2013 AFTAP and the information shown on the Schedule SB.

The following schedule shows the AFTAP that was certified for the 2013 plan year:

Certification Date	AFTAP	Comments
09/30/2013	99.05%	Based on MAP-21 stabilized segment rates (before HATFA)

The following chart shows a comparison of the final 2013 AFTAP and the AFTAP based on the results presented in the 2013 Schedule SB.

	Final certified AFTAP	Schedule SB Results	Difference *
1. Adjusted plan assets			
a. Actuarial value of plan assets	\$ 128,102,877	\$ 128,102,877	\$ 0
b. Credit balances subtracted (Credit balance is not subtracted if 1.a. is greater than 2.a.)	0	0	0
c. Annuity purchases for non-HCEs in prior two plan years	0	0	0
d. Earmarked contributions during plan year	0	0	0
e. Adjusted plan assets: (a.) – (b.) + (c.) + (d.)	\$ 128,102,877	\$ 128,102,877	\$ 0
2. Adjusted funding target			
a. Funding target	\$ 129,328,213	\$ 126,151,792	\$ (3,176,421)
b. Funding target increases not already reflected in (a.) due to amendments, UCEBs, etc.	0	0	0
c. Annuity purchases for non-HCEs in prior two plan years	0	0	0
d. Adjusted funding target: (a.) + (b.) + (c.)	\$ 129,328,213	\$ 126,151,792	\$ (3,176,421)
3. 2013 AFTAP/FTAP: (1.e.) ÷ (2.d.)	99.05%	101.54%	2.49%

* The final certified AFTAP was based on MAP-21 stabilized segment rates. The results presented in the Schedule SB were subsequently updated according to HATFA.

SCHEDULE SB (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>	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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

- **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 CONTINENTAL NA PENSION PLAN	B Three-digit plan number (PN) ► <u>009</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CONTINENTAL AUTOMOTIVE, INC.	D Employer Identification Number (EIN) 51-0304065
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>2013</u>			
2 Assets:			
a Market value	2a	131,352,191	
b Actuarial value	2b	128,102,877	
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	710	57,099,868
b For terminated vested participants	3b	1,392	34,693,442
c For active participants:			
(1) Non-vested benefits	3c(1)		345,306
(2) Vested benefits	3c(2)		34,013,176
(3) Total active	3c(3)	695	34,358,482
d Total	3d	2,797	126,151,792
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	764,000	

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	<div style="text-align: center; font-size: 1.5em; margin-bottom: 10px;">GA</div> Signature of actuary <hr/> GARO AGHJAYAN Type or print name of actuary <hr/> MERCER Firm name <hr/> 100 NORTH TRYON STREET SUITE 3600 CHARLOTTE NC 28202 Address of the firm	<div style="text-align: center; font-size: 1.2em; margin-bottom: 10px;">10-06-2014</div> Date <hr/> 14-06816 Most recent enrollment number <hr/> (704) 805-7500 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (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>13.07</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		1,607,293
b Interest on (a) using prior year's effective interest rate of <u>6.85</u> % except as otherwise provided (see instructions)		110,100
c Total available at beginning of current plan year to add to prefunding balance		1,717,393
d Portion of (c) to be added to prefunding balance		1,717,295
12 Other reductions in balances due to elections or deemed elections	0	1,717,295
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	101.54 %
15 Adjusted funding target attainment percentage	15	99.05 %
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	98.33 %
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
04/12/2013	779,309				
07/12/2013	779,309				
10/15/2013	676,401				
01/15/2014	676,401				
04/15/2014	751,557				
07/14/2014	751,557				
Totals ▶			18(b)	4,414,534	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	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4,172,320

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: 5.23 %	2nd segment: 6.51 %	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....	21b		4
22 Weighted average retirement age	22		58
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	
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	764,000	
b Excess assets, if applicable, but not greater than line 31a	31b	764,000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	0	
	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	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	4,172,320	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	4,172,320	
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 SB, line 15 — Reconciliation of Differences Between Valuation Results and Amounts Used to Calculate AFTAP

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The following chart shows a comparison of the final 2013 AFTAP and the AFTAP based on the results presented in the 2013 Schedule SB.

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a. Actuarial value of plan assets	\$ 128,102,877	\$ 128,102,877	\$ 0
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c. Annuity purchases for non-HCEs in prior two plan years	0	0	0
d. Earmarked contributions during plan year	0	0	0
e. Adjusted plan assets: (a.) – (b.) + (c.) + (d.)	\$ 128,102,877	\$ 128,102,877	\$ 0
2. Adjusted funding target			
a. Funding target	\$ 129,328,213	\$ 126,151,792	\$ (3,176,421)
b. Funding target increases not already reflected in (a.) due to amendments, UCEBs, etc.	0	0	0
c. Annuity purchases for non-HCEs in prior two plan years	0	0	0
d. Adjusted funding target: (a.) + (b.) + (c.)	\$ 129,328,213	\$ 126,151,792	\$ (3,176,421)
3. 2013 AFTAP/FTAP: (1.e.) ÷ (2.d.)	99.05%	101.54%	2.49%

* The final certified AFTAP was based on MAP-21 stabilized segment rates. The results presented in the Schedule SB were subsequently updated according to HATFA.

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 58.

(A) Retirement Age	(B) Retirement Percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	22.0%	10,000	2,200.00	121,000
56	24.0%	7,800	1,872.00	104,832
57	21.0%	5,928	1,244.88	70,958
58	21.0%	4,683	983.46	57,040
59	33.0%	3,700	1,220.89	72,032
60	22.0%	2,479	545.33	32,720
61	27.0%	1,933	522.03	31,844
62	28.0%	1,411	395.20	24,502
63	30.0%	1,016	304.87	19,207
64	40.0%	711	284.54	18,211
65	35.0%	427	149.38	9,710
66	31.0%	277	86.00	5,676
67	47.0%	191	89.97	6,028
68	12.0%	101	12.17	828
69	61.0%	89	54.46	3,758
70	100.0%	35	34.82	2,437
Total			10,000.00	580,783
Average				58.08

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Assumptions for January 1, 2013 Funding Valuation**

Discount rate sponsor elections

• Segment rates or full yield curve	Segment		
• Look-back months	4		
		Stabilized	Nonstabilized
• First 5 years		5.23%	1.75%
• Next 15 years		6.51%	4.62%
• Over 20 years		7.16%	5.72%

Mortality sponsor elections

• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.
• Disabled Participants	Same as Healthy

Cash balance

• Cash balance interest credit	3.75%
--------------------------------	-------

Other economic assumptions

• Expected investment return	7.00% per year for 2012 through 2013
• Expenses	\$764,000 added to current year normal cost

Demographic assumptions

• Withdrawal	See table of sample rates.
• Disability incidence	See table of sample rates. 100% of participants becoming disabled are assumed to be eligible for Social Security disability benefits.

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

• Retirement age	Attained Age	Percentage
	55	22%
	56	24%
	57	21%
	58	21%
	59	33%
	60	22%
	61	27%
	62	28%
	63	30%
	64	40%
	65	35%
	66	31%
	67	47%
	68	12%
	69	61%
	70	100%
• Benefit Commencement age — Cash Balance		
— Future vested deferred	Immediate	
— Current vested deferred	30% immediate, 70% deferred to age 60	
• Benefit Commencement age — Final Average Earnings		
— Future vested deferred	60	
— Current vested deferred	60	
• Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>
— Percentage married	80%	80%
— Spouse age difference	3 years younger	3 years older
Form of payment — Cash Balance	<u>Lump sum</u>	<u>Single life</u>
• Active retirements	100%	0%
• Future vested deferred	100%	0%
• Future disabilities	100%	0%
• Future deaths	100%	0%
• Current vested deferred	100%	0%
Form of payment — Final Average Earnings	<u>Lump sum</u>	<u>Single life</u>
• Active retirements	0%	100%
• Future vested deferred	0%	100%
• Future disabilities	0%	100%
• Future deaths	0%	100%
• Current vested deferred	0%	100%
Unpredictable contingent event assumptions	Not applicable	

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of Sample Rates****Withdrawal Rates - Males**

Attained Age	Years of Service					
	0	1	2	3	4	5+
15	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
20	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
25	21.30%	21.30%	17.00%	21.30%	17.00%	12.80%
30	20.30%	16.90%	13.50%	13.50%	10.10%	13.50%
35	18.40%	15.80%	13.10%	13.10%	10.50%	10.50%
40	17.30%	15.40%	15.40%	11.60%	9.60%	9.60%
45	19.80%	16.80%	15.30%	13.70%	9.20%	7.60%
50	17.30%	15.00%	13.80%	11.50%	10.40%	6.90%
55	9.00%	10.20%	10.80%	7.80%	7.80%	5.40%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Withdrawal Rates - Females

Attained Age	Years of Service					
	0	1	2	3	4	5+
15	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
20	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
25	34.60%	34.60%	27.70%	34.60%	27.70%	20.80%
30	29.70%	24.80%	19.80%	19.80%	14.90%	19.80%
35	22.40%	19.20%	16.00%	16.00%	12.80%	12.80%
40	20.30%	18.00%	18.00%	13.50%	11.30%	11.30%
45	24.40%	20.60%	18.80%	16.90%	11.30%	9.40%
50	22.50%	19.50%	18.00%	15.00%	13.50%	9.00%
55	13.50%	15.30%	16.20%	11.70%	11.70%	8.10%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Attained age	Male	Female
20	0.03%	0.03%
25	0.03%	0.03%
30	0.03%	0.04%
35	0.04%	0.07%
40	0.08%	0.13%
45	0.16%	0.24%
50	0.33%	0.40%
55	0.69%	0.64%
60	1.15%	0.90%
65	0.00%	0.00%

Actuarial Methods for Funding***Asset Methods***

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

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Participants or former participants are included or excluded from the valuation as described below:

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Minimum Funding Methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

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

A detailed description of the calculation follows:

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- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual is the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

Schedule SB, Part V — Summary of Plan Provisions**Summary of Major Plan Provisions**

Effective date and plan year	Effective date: January 1, 2008 Plan year: Calendar year
Status of the plan	Effective January 1, 2011, all benefits accrued under the plan were frozen.
Significant events that occurred during the year	None
Definitions	
• Covered employees	January 1 or July 1 coincident with or following completion of six months of Vesting Service, but not before January 1, 2008.
• Participation	Effective January 1, 2010, the Continental NA Pension Plan for Union Employees (CPP Union) merged into the Plan. Any individual who was a participant in the CPP Union as of December 31, 2009 became a participant in this Plan on that date.
• Vesting service	From date of hire.
• Credited service	Elapsed time in years from membership date.
• Pensionable earnings	Eligible compensation includes base pay, bonuses, overtime pay, shift differential, commissions, salary continuation payments, and Section 125 contributions. Compensation shall not exceed the limit described in IRC section 401(a)(17).
• Final average earnings	Certain plan participants had a choice to remain covered by the Final Average Pay formula if age plus vesting points equaled 55 or more on January 1, 2001. All other participants are covered under the Cash Balance formula described later in this section.
• Accrued benefit	The pension is greater of (a) or (b): a) 1.125% of AFC up to \$12,000 plus 1.50% of such AFC in excess of \$12,000, all multiplied by years of Benefit Service. AFC is the average annual Total Cash Compensation in the 4 consecutive plan years out of the last 10 plan years prior to the Normal Retirement date which produces the highest such average. b) The minimum benefit
Normal retirement	
• Eligibility	Later of age 65 or completion of three years of Vesting Service.
• Benefit	A life annuity starting at normal retirement equal to the Accrued Benefit.
Early retirement	
• Eligibility	Age 55 with 10 years of Vesting Service.

Schedule SB, Part V — Summary of Plan Provisions

<ul style="list-style-type: none">Benefit	The annual pension is the accrued benefit deferred to age 65 or if payments commence before age 65, such accrued benefit is reduced by 5/12ths for each of the first 24 months by which the starting date precedes age 62 and by 1/2% for each additional month in excess of 24 months. There is no reduction if the starting date is between ages 62 and 65.	
Deferred vested		
<ul style="list-style-type: none">Eligibility	100% vested with three years of Vesting Service.	
<ul style="list-style-type: none">Benefit	The annual pension is determined as in Normal Retirement (a) above, but reduced actuarially if payments begin after age 55 but before age 65.	
Disability		
<ul style="list-style-type: none">Eligibility	Ten years of Vesting Service or qualifies for Workmen's Compensation in connection with disability.	
<ul style="list-style-type: none">Benefit	The annual pension that is deferred to age 65 is the accrued benefit (based on Normal Retirement (a) above) at the time of disablement. The participant shall be credited with Vesting and Benefit Service during the period of disability prior to the earliest commencement of retirement benefits, the participant's death, or the participant's recovery from disability. The disability benefit is payable from age 55 until the earlier of the date on which the participant recovers from disability or the date of the participant's death.	
Cash Balance Formula		
<ul style="list-style-type: none">Account Balance	The Cash Balance formula applies to all participants except those who chose to remain under the Final Average Pay formula. The cash balance account is increased monthly with Pay and Interest Credits (no additional pay credits accrued after plan freeze).	
<ul style="list-style-type: none">Interest Credits	Based on 30 year treasury rate for the August immediately preceding the Plan Year.	
<ul style="list-style-type: none">Pay Credits	Based on Vesting Service:	
	Service	Pay Credit
	< 5	3.00%
	5 – 9	3.75%
	10 – 14	4.50%
	15 – 19	6.00%
	20 – 24	7.50%
	25 – 29	9.00%
	30 +	11.25%
Pre-retirement death		
<ul style="list-style-type: none">Eligibility	Eligibility occurs on death in active service after three years of vesting service	

Schedule SB, Part V — Summary of Plan Provisions

• Benefit prior to retirement	Return of accumulated employee contributions, if any, or if vested right to any portion of accrued benefit or death resulted from injury or accident to which Workmen's Compensation applies, annual pension payable for life to spouse is 50% of reduced joint and 50% survivor benefit, but not less than \$360. If spouse is more than 15 years younger than the member, the pension is reduced by 1% for each year or fraction thereof, by which the difference in age exceeds 15 years.
• Benefit after retirement	Return of accumulated employee contributions, if any, guaranteed or if member has a spouse, 50% of the pension which the member would receive under the reduced joint and 50% survivor option will be payable to the spouse for life.
Other benefits	
• Benefit	Certain operating companies receive special minimum benefits based on the terms of agreement when they entered the Siemens Pension Plan. In addition, certain benefit provisions from prior plans that were subsequently merged into the Plan continue.
Unpredictable contingent event benefits	
• Event	N/A
• Eligibility	N/A
• Benefit	N/A
Form of benefits	
• Automatic form for unmarried participants	Life annuity
• Automatic form for married participants	50% joint and survivor annuity
• Optional forms	<ul style="list-style-type: none"> • Joint and survivor annuity (100%, 75%, 66 2/3%, 50%) • 120 months certain and life. • Lump Sum (for Cash Balance participants only)
• Lump sum cash-out	Benefit paid immediately to participant as a lump sum if the Actuarial Equivalent of the age-65 monthly retirement benefit payable as a Life Annuity is less than \$5,000
• Optional form conversion factors (excluding lump sum payments)	7.00% interest and UP 1984 mortality table
• Option form conversion factors (lump sum payments)	IRC Section 417(e) mortality table for the applicable year and interest based on 3-segment yield curve.
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. When plan benefits were frozen, the limit was \$195,000.

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan, as restated and amended through December 18, 2012, are included in this valuation:

Schedule SB, Part V — Summary of Plan Provisions

- **Most recent plan amendments included:** Amendment number 2, dated December 18, 2012 is included because it was adopted by the valuation date and is effective by the end of the plan year.
- **Plan amendments excluded:** None
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. However, as of the valuation date there were only 2 active participants over age 70, so this valuation does not include increases for current participants over age 70.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan Provisions Specific to Funding***Additional Benefits Included or Excluded***

- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan Provision Changes Since Prior Valuation

None.

Schedule SB, line 24 — Change in Actuarial Assumptions

The expense component of normal cost decreased from \$1,117,000 to \$764,000 to reflect our expectations for the current plan year.

Schedule SB, line 25 — Change in Method

This is the first year that Mercer has performed the actuarial valuation for this plan. Last year's valuation was done by Aon Hewitt. This change qualifies for automatic IRS approval. No other method changes have occurred since the January 1, 2012 funding valuation.

Schedule SB, line 26 — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29			2								2
30–34			21	14							35
35–39			46	54	8	1					109
40–44		1	42	61	22	5					131
45–49		1	36	67	28	11	6	1			150
50–54		1	22	51	25	11	19	3			132
55–59			14	21	17	8	10	10	5	1	86
60–64			3	14	4	6	4	4	3	2	40
65–69				4			3		1		8
70 & up				1			1				2
Total		3	186	287	104	42	43	18	9	3	695

In each cell, the number is the count of active participants for each age/service combination.
Average pay is not shown for plans with less than 1,000 active participants.

CONTINENTAL NA PENSION PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

AS OF DECEMBER 31, 2013

EIN: 51-0304065 - PLAN NUMBER: 009

(a) Party-in-interest	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Russell Fixed Income I Fund	Common collective trust	\$ 46,843,549	\$ 58,227,310
*	Russell Enhanced Index US Equity Fund	Common collective trust	17,372,785	29,909,566
*	Russell Equity I Fund	Common collective trust	13,810,280	22,435,895
*	Russell Large Cap Defensive Equity Fund	Common collective trust	13,889,850	22,405,870
*	Russell Alliance International Markets Fund	Common collective trust	5,599,666	7,527,677
*	Russell Small Cap Fund	Common collective trust	4,030,924	7,572,083
			\$ 101,547,054	\$ 148,078,401

* Party-in-interest to the Plan.

See independent auditors' report.

CONTINENTAL NA PENSION PLAN

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

EIN: 51-0304065 - PLAN NUMBER: 009

(a) Identity of party involved	(b) Description of asset	Number of purchase transactions	(c) Aggregate purchase price	Number of sales transactions	(d) Selling price	(e) Lease rental	(f) Expense with incurred transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain (loss)
* Russell Investments	Russell Fixed Income I Fund	26	\$ 8,146,963	2	\$ 209,481			\$ 8,146,963	\$ 8,146,963	
* Russell Investments	Russell Fixed Income I Fund							\$ 166,581	\$ 209,481	\$ 42,900

* Party-in-interest to the Plan.

See independent auditors' report.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Assumptions for January 1, 2013 Funding Valuation**

Discount rate sponsor elections

• Segment rates or full yield curve	Segment		
• Look-back months	4		
	Stabilized	Nonstabilized	
• First 5 years	5.23%	1.75%	
• Next 15 years	6.51%	4.62%	
• Over 20 years	7.16%	5.72%	

Mortality sponsor elections

• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables. These tables are based on the RP-2000 mortality tables projected with mortality improvement to the valuation year plus 7 and 15 years based on Scale AA.		
• Disabled Participants	Same as Healthy		

Cash balance

• Cash balance interest credit	3.75%
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Other economic assumptions

• Expected investment return	7.00% per year for 2012 through 2013
• Expenses	\$764,000 added to current year normal cost

Demographic assumptions

• Withdrawal	See table of sample rates.
• Disability incidence	See table of sample rates. 100% of participants becoming disabled are assumed to be eligible for Social Security disability benefits.

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

• Retirement age	Attained Age	Percentage
	55	22%
	56	24%
	57	21%
	58	21%
	59	33%
	60	22%
	61	27%
	62	28%
	63	30%
	64	40%
	65	35%
	66	31%
	67	47%
	68	12%
	69	61%
	70	100%
• Benefit Commencement age — Cash Balance		
	— Future vested deferred	Immediate
	— Current vested deferred	30% immediate, 70% deferred to age 60
• Benefit Commencement age — Final Average Earnings		
	— Future vested deferred	60
	— Current vested deferred	60
• Spouse assumptions	<u>Male participants</u>	<u>Female participants</u>
	— Percentage married	80%
	— Spouse age difference	3 years younger
Form of payment — Cash Balance	<u>Lump sum</u>	<u>Single life</u>
• Active retirements	100%	0%
• Future vested deferred	100%	0%
• Future disabilities	100%	0%
• Future deaths	100%	0%
• Current vested deferred	100%	0%
Form of payment — Final Average Earnings	<u>Lump sum</u>	<u>Single life</u>
• Active retirements	0%	100%
• Future vested deferred	0%	100%
• Future disabilities	0%	100%
• Future deaths	0%	100%
• Current vested deferred	0%	100%
Unpredictable contingent event assumptions	Not applicable	

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of Sample Rates****Withdrawal Rates - Males**

Attained Age	Years of Service					
	0	1	2	3	4	5+
15	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
20	25.60%	25.60%	25.60%	25.60%	25.60%	25.60%
25	21.30%	21.30%	17.00%	21.30%	17.00%	12.80%
30	20.30%	16.90%	13.50%	13.50%	10.10%	13.50%
35	18.40%	15.80%	13.10%	13.10%	10.50%	10.50%
40	17.30%	15.40%	15.40%	11.60%	9.60%	9.60%
45	19.80%	16.80%	15.30%	13.70%	9.20%	7.60%
50	17.30%	15.00%	13.80%	11.50%	10.40%	6.90%
55	9.00%	10.20%	10.80%	7.80%	7.80%	5.40%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Withdrawal Rates - Females

Attained Age	Years of Service					
	0	1	2	3	4	5+
15	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
20	29.00%	29.00%	29.00%	29.00%	29.00%	29.00%
25	34.60%	34.60%	27.70%	34.60%	27.70%	20.80%
30	29.70%	24.80%	19.80%	19.80%	14.90%	19.80%
35	22.40%	19.20%	16.00%	16.00%	12.80%	12.80%
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45	24.40%	20.60%	18.80%	16.90%	11.30%	9.40%
50	22.50%	19.50%	18.00%	15.00%	13.50%	9.00%
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Schedule SB, Part V — Statement of Actuarial Assumptions/Methods***Disability Rates***

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45	0.16%	0.24%
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