

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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	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>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>04/01/1998</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>31-1252372</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>419-425-6725</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>336300</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>04/01/1998</u>		2b Employer Identification Number (EIN) <u>31-1252372</u>		2c Sponsor's telephone number <u>419-425-6725</u>		2d Business code (see instructions) <u>336300</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>										
1c Effective date of plan <u>04/01/1998</u>											
2b Employer Identification Number (EIN) <u>31-1252372</u>											
2c Sponsor's telephone number <u>419-425-6725</u>											
2d Business code (see instructions) <u>336300</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NISSIN BRAKE OHIO, INC.</u> <u>1901 INDUSTRIAL DRIVE P.O. BOX 886</u> <u>FINDLAY, OH 45840</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2014	WILLIAM DICKSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2014	WILLIAM DICKSON
	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).		5 622	
a Active participants		6a 387	
b Retired or separated participants receiving benefits		6b 54	
c Other retired or separated participants entitled to future benefits		6c 172	
d Subtotal. Add lines 6a , 6b , and 6c		6d 613	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e 2	
f Total. Add lines 6d and 6e		6f 615	
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: 1B 1I			
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>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NISSIN BRAKE OHIO, INC.</u>	D Employer Identification Number (EIN) <u>31-1252372</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>4516465</u>
b Actuarial value	2b <u>4516461</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>50</u> <u>887692</u>
b For terminated vested participants.....	3b <u>162</u> <u>971050</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>176</u>
(2) Vested benefits	3c(2) <u>2396977</u>
(3) Total active.....	3c(3) <u>410</u> <u>2397153</u>
d Total.....	3d <u>622</u> <u>4255895</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>6.53 %</u>
6 Target normal cost	6 <u>50472</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>06/03/2014</u>
	Signature of actuary	Date
<u>ANDREW C. FORGRAVE</u>	Type or print name of actuary	<u>14-07226</u>
		Most recent enrollment number
<u>JACOB, HAXTON & BOORD, LLC</u>	Firm name	<u>614-888-1005</u>
		Telephone number (including area code)
<u>100 OLD WILSON BRIDGE RD SUITE 214 WORTHINGTON, OH 43085</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)	452685	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	181714	0
9 Amount remaining (line 7 minus line 8)	270971	0
10 Interest on line 9 using prior year's actual return of <u>10.45</u> %	28316	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		43925
b Interest on (a) using prior year's effective interest rate of <u>5.85</u> % except as otherwise provided (see instructions)		4590
c Total available at beginning of current plan year to add to prefunding balance		48515
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	299287	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	99.09 %
15 Adjusted funding target attainment percentage	15	106.12 %
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	81.56 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
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: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 1
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	50472
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		705929	133373
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	183845
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	183845	0	183845
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	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NISSIN BRAKE OHIO, INC.</u>	D Employer Identification Number (EIN) <u>31-1252372</u>

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

MERRILL LYNCH

33-0124536

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 28 31 51	INVESTMENT MANAGER	52411	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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)

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

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

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

(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:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 THE NISSIN BRAKE OHIO, INC. PENSION PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 NISSIN BRAKE OHIO, INC.	D Employer Identification Number (EIN) 31-1252372	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a	11667	405
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	11397	0
	(2) Participant contributions.....	1b(2)	0	0
	(3) Other.....	1b(3)	20487	22441
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	134975	132204
	(2) U.S. Government securities	1c(2)	951012	839192
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)	756612	844670
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)	2630386	3302806
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(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	4516536	5141718

Liabilities

g Benefit claims payable	1g	71	71
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	71	71

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4516465	5141647
---	-----------	---------	---------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7	
(B) U.S. Government securities	2b(1)(B)	25453	
(C) Corporate debt instruments	2b(1)(C)	27411	
(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)		52871
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	52015	
(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)		52015
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	1867162	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1648131	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		219031
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	478233	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		478233

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(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		1615
d Total income. Add all income amounts in column (b) and enter total.....	2d		803765

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	126172	
(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)		126172
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)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	52411	
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		52411
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		178583

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		625182
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: **KNUEVEN, SCHROEDER AND COMPANY**

(2) EIN: **34-1403315**

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	
4c		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	
4d		X	
e Was this plan covered by a fidelity bond?	X		1000000
4e	X		1000000
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	
4f		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	
4g		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	
4h		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		
4i	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		
4j	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	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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.			
4n			

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>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NISSIN BRAKE OHIO, INC.</u>	D Employer Identification Number (EIN) <u>31-1252372</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-3513863</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>6</u>

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

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

Part III	Amendments
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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: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

THE NISSIN BRAKE OHIO, INC.

PENSION PLAN

Report for the Years Ended

December 31, 2013 and 2012

THE NISSIN BRAKE OHIO, INC.

PENSION PLAN

Report for the Years Ended December 31, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

Administrator and Plan Participants
Nissin Brake Ohio, Inc. Pension Plan

Report on the Financial Statements

We have audited the accompanying financial statements of the Nissin Brake Ohio, Inc. Pension 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 accounting principles generally accepted 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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Nissin Brake Ohio, Inc. Pension Plan at December 31, 2013 and 2012, and the changes therein for the years then ended and its financial status as of December 31, 2012 and the changes therein for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules listed in the foregoing table of contents, together referred to as "supplemental information", are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the Department of Labor's Rules and Regulations for Report and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting or other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kmeyer, Schroeder & Co.

Findlay, Ohio
October 10, 2014

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

ASSETS	2013	2012
Investments, at fair value:		
Interest-bearing cash	\$ 132,609	\$ 146,642
U.S. government securities	839,192	951,012
Corporate bonds	844,670	756,612
Corporate common stocks	<u>3,302,806</u>	<u>2,630,386</u>
	5,119,277	4,484,652
Receivables:		
Accrued interest, dividends & other	22,441	20,487
Employer contribution	<u>0</u>	<u>11,397</u>
	<u>22,441</u>	<u>31,884</u>
TOTAL ASSETS	5,141,718	4,516,536
LIABILITIES	<u>71</u>	<u>71</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$5,141,647</u>	<u>\$4,516,465</u>

See Independent Auditors' Report and Notes to Financial Statements.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2013 and 2012

	2013	2012
INVESTMENT INCOME		
Net appreciation (depreciation) in fair value of investments	\$ 478,233	\$ 188,008
Interest, dividends & other	106,501	112,620
Realized gains (losses) on investments	<u>219,031</u>	<u>129,582</u>
TOTAL INVESTMENT INCOME	803,765	430,210
EMPLOYER CONTRIBUTION	<u>0</u>	<u>45,588</u>
TOTAL ADDITIONS	<u>803,765</u>	<u>475,798</u>
DEDUCTIONS		
Benefits paid	126,172	95,947
Administrative expenses	52,411	50,472
Other	<u>0</u>	<u>0</u>
TOTAL DEDUCTIONS	<u>178,583</u>	<u>146,419</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	625,182	329,379
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>4,516,465</u>	<u>4,187,086</u>
End of year	<u>\$5,141,647</u>	<u>\$4,516,465</u>

See Independent Auditors' Report and Notes to Financial Statements.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

A – DESCRIPTION OF PLAN

The following brief description of the Nissin Brake Ohio, Inc. Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General - The Plan is a defined benefit pension plan covering substantially all employees of Nissin Brake Ohio, Inc. (Company). The Plan, formerly known as the Findlex Corporation Pension Plan, changed its name during 2007 to reflect the employer's name change. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was adopted in November 1998 and was effective as of April 1, 1998. A participant's years of credited service include years (measured from January 1 through December) prior to the effective date of the Plan, if the participant would have been a covered employee and participant but for the fact that the Plan was not yet in existence. Effective December 31, 2006, the Plan was frozen for both new entrants and benefit accrual.

Pension Benefits - Employees attaining the later of age 65 or 5 years from the first day of the Plan year in which Entry Date occurred are eligible for monthly pension benefits. The monthly pension benefit is based on years of credited service multiplied by \$17 but not to exceed \$510 per month. The \$17 rate is gradually reduced for years of credited service in which an employee works less than 1,800 hours but more than 1,000 hours during the year. The rate is \$0 for less than 1,000 hours worked during the year. The Plan permits early retirement at ages 55 - 64. If employees terminate before rendering five (5) years of service, they forfeit the right to receive their nonvested accrued benefit. Employees will receive their pension benefits in the form of a straight life annuity or a qualified joint and survivor annuity payable monthly from retirement. Employees may elect to receive their pension benefits in various optional forms of an annuity. Upon retirement or termination, employees will receive the value of their accumulated plan benefits as a lump-sum distribution provided that the value of their nonforfeitable benefit is equal to or less than \$5,000.

Death Benefits - If a participant dies after becoming vested and before benefits commence, a death benefit equal to the value of the participant's accumulated pension benefits is paid to the participant's beneficiary in the form of an annuity for the life of the beneficiary, one of the optional forms of benefit or a lump-sum distribution.

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 based on employees' years of credited service multiplied by the contractual dollar rate. Benefits payable under all circumstances – retirement, death, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from Jacob, Haxton & Boord, LLC 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 death, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations were (a) life expectancy of participants (the IRS 2008 Static Mortality Table (2013) was used), (b) retirement age assumptions (the later of age 65 or 5 years after the first day of the Plan year in which entry date occurred), and (c) the assumed average investment rate of return was 6.0%. 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.

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

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Risks and Uncertainties: The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the 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 estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 at the measurement date. See Note H for discussion of fair value measurements.

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

Subsequent Events: The Plan has evaluated subsequent events through October 10, 2014, the date which the financial statements were available to be issued.

C – FUNDING POLICY

The amount and time of employer contributions shall be determined based on actuarial valuations and recommendations as to the amounts required to fund benefits under this Plan. The amount of employer contributions shall meet or exceed the minimum funding standards of ERISA and the Internal Revenue Code, and the contributions exceeded these minimum amounts. The plan was frozen for both new entrants and benefit accrual effective December 31, 2006.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

D – PLAN TERMINATION

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:

- a. Vested benefits insured by the Pension Benefit Guarantee Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations.
- b. All other vested benefits (that is, vested benefits not insured by the PBGC).
- c. All nonvested benefits.

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 those benefits and may also depend on the level of benefits guaranteed by the PBGC.

E – INVESTMENTS

The fair value of investments that represent 5% or more of the Plan's net assets is as follows:

2013

None

2012

None

During 2013, the Plan's investments (including interest, dividends gains and losses on investments, bought and sold, as well as held during the year) appreciated in value by \$803,765.

F – INCOME TAX

The Plan obtained its latest determination letter on October 20, 2008, in which the Internal Revenue Service stated the Plan, as designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The Company believes the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, that the Plan is qualified, and the related trust is tax exempt. Plan management believes there are no uncertain tax positions that would require recognition of a liability or disclosure in the financial statements. The Plan's returns are subject to examination by the Internal Revenue Service, generally for three years after the date the return is filed.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

G – ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits at January 1, 2013 is as follows:

Vested benefits	
Participants currently receiving payments	\$ 896,361
Terminated participants with benefits deferred	1,085,090
Other participants	<u>2,679,113</u>
Total vested	4,660,564
Nonvested benefits	<u>239</u>
Total actuarial present value of accumulated plan benefits	<u>\$4,660,803</u>

Accumulated plan benefits were increased (decreased) during the year ended December 31, 2012 as follows:

Benefits accumulated	\$ 263,735
Benefits paid	(95,947)
Change in actuarial assumptions	8,677
Additional benefits earned including experience gains and losses	<u>41,487</u>
	217,952
Actuarial present value of accumulated plan benefits at beginning of year	<u>4,442,851</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$4,660,803</u>

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

H – FAIR VALUE MEASUREMENTS

Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in 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 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 Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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.

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.

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

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2013 and 2012

H – FAIR VALUE MEASUREMENTS (continued)

U. S. Government Securities, Corporate Bonds & Corporate Common Stocks: Measured at fair value on a recurring basis and are classified within Level 1 of the fair value hierarchy. Valued at quoted prices for identical assets in active markets at year end.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	Level 1	Level 2	Level 3	Total
Assets at Fair Value at December 31, 2013				
U.S. securities	\$ 839,192	\$ -	\$ -	\$ 839,192
Corp. bonds	844,670	-	-	844,670
Corp. stocks	3,302,806	-	-	3,302,806

Assets at Fair Value at December 31, 2012

U.S. securities	\$ 951,012	\$ -	\$ -	\$ 951,012
Corp. bonds	756,612	-	-	756,612
Corp. stocks	2,630,386	-	-	2,630,386

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets Held for Investment Purposes - Schedule H, Part IV, Line4i
December 31, 2013

Identity of Issue	Description	Cost	Current Value
INGERSOLL - RAND PLC	Common Stock	\$ 33,211	\$ 56,056
AETNA INC	Common Stock	33,472	34,638
AGILENT TECHNOLOGIES INC	Common Stock	29,742	45,580
AMERICAN INTERNATIONAL GROUP INC	Common Stock	37,705	56,002
AMGEN INC	Common Stock	30,136	48,826
APPLE COMPUTER INC	Common Stock	68,340	82,470
APPLIED MATERIAL INC	Common Stock	32,230	38,931
CVS CORP	Common Stock	65,439	98,552
BIOGEN IDEC INC	Common Stock	28,209	35,506
BORG WARNER AUTOMOTIVE INC	Common Stock	31,289	36,230
CHEVRON CORP	Common Stock	29,856	61,206
CHUBB CORP	Common Stock	40,716	74,598
CISCO SYSTEMS INC	Common Stock	64,239	57,914
CITIGROUP INC	Common Stock	61,698	107,242
COCA COLA	Common Stock	30,122	32,924
COMCAST CORP	Common Stock	74,602	106,320
WALT DISNEY COMPANY	Common Stock	45,124	69,448
DISCOVER FINANCIAL SERVICES	Common Stock	32,128	58,803
DOVER CORP	Common Stock	23,107	45,663
DOW CHEMICAL	Common Stock	38,420	41,248
DR PEPPER SNAPPLE GROUP INC	Common Stock	26,762	33,227
E M C CORPORATION	Common Stock	48,517	48,263
EXXON MOBIL CORP	Common Stock	52,824	71,144
GENERAL ELECTRIC	Common Stock	28,953	30,693
GOLDMAN SACHS GROUP INC	Common Stock	32,447	48,569
GOOGLE INC	Common Stock	77,995	145,692
HALIBURTON COMPANY	Common Stock	36,757	40,499
INTL PAPER CO	Common Stock	28,008	36,086
J P MORGAN CHASE AND CO	Common Stock	62,814	103,100
LOWES COMPANIES INC	Common Stock	62,536	80,073
MARATHON OIL CORP	Common Stock	31,257	31,911
MASTERCARD INC	Common Stock	63,465	109,445
MCKESSON HBOC INC	Common Stock	32,974	90,061
MEDTRONIC INC	Common Stock	34,282	35,582
MERCK AND CO INC	Common Stock	77,413	93,093
MICROSOFT CORP	Common Stock	70,172	86,829
NETTAPP INC	Common Stock	31,972	30,978

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets Held for Investment Purposes - Schedule H, Part IV, Line 4i
December 31, 2013

Identity of Issue	Description	Cost	Current Value
ORACLE CORP	Common Stock	51,500	62,976
PACKAGING CORP AMERICA	Common Stock	27,933	42,904
PFIZER INC	Common Stock	72,232	91,951
PHILIP MORRIS INTL INC	Common Stock	70,176	84,603
REGIONS FINL CORP	Common Stock	31,528	32,627
ROSS STORES INC	Common Stock	11,647	53,350
SCHLUMBERGER LTD	Common Stock	51,056	51,813
SUNCOR ENERGY INC	Common Stock	58,462	60,146
SUNTRUST BKS INC	Common Stock	30,029	39,129
TRW AUTOMOTIVE HLDGS CRP	Common Stock	25,951	33,029
TERADATA CORP	Common Stock	41,937	29,523
3M COMPANY	Common Stock	63,318	99,157
TRAVELERS COS INC	Common Stock	24,249	46,809
TWENTY-FIRST CENTURY FOX INC	Common Stock	20,608	54,056
US BANCORP	Common Stock	66,176	80,154
UNITED CONTL HLDGS INC	Common Stock	41,738	62,382
VALERO ENERGY CORP	Common Stock	31,738	74,794
FEDERAL HOME LN MTG CORP	1.00%,2017,84,000	84,245	83,496
FEDERAL NATL MTGE ASSN	5.375%,2017,70,000	71,961	80,046
FEDERAL NATL MTGE ASSN	2.375%,2016,66,000	70,454	68,750
US TREASURY NOTE	4.50%,2036,58,000	58,884	64,534
US TREASURY BOND	3.125%,2042,110,000	111,829	94,841
US TREASURY NOTE	3.50%,2020,63,000	64,341	67,966
US TREASURY NOTE	2.625%,2020,33,000	32,519	33,670
US TREASURY NOTE	1.875%,2017,36,000	38,256	36,920
US TREASURY NOTE	2.000%,2016,36,000	36,543	37,243
US TREASURY NOTE	1.000%,2016,54,000	54,348	54,409
US TREASURY NOTE	2.00%,2022,229,000	228,211	217,316
AT&T	5.50%,2018,60,000	60,614	67,541
ANHEUSER - BUSCH INBEV	2.50%,2022,34,000	34,476	31,449
APPLE INC	2.40%,2023,79,000	77,273	71,038
CHEVRON CORP	1.104%,2017,71,000	71,710	69,437
CISCO SYSTEMS INC	4.95%,2019,61,000	61,052	68,615
CITIGROUP FUNDING INC	4.50%,2022,34,000	32,544	36,030
CREDIT SUISSE FB USA INC	4.875%,2015,50,000	48,906	52,239
DEERE & COMPANY	2.60%,2022,66,000	66,323	61,715

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets Held for Investment Purposes - Schedule H, Part IV, Line 4i
December 31, 2013

Identity of Issue	Description	Cost	Current Value
GENERAL ELEC CAP CORP	1.00%,2016,36,000	35,994	36,090
GOLDMAN SACHS GROUP INC NOTES	5.350%,2016,70,000	69,718	75,752
JP MORGAN CHASE & CO BOND	5.125%,2014,64,000	62,696	65,937
VERIZON COMMUNICATIONS	3.00%,2016,61,000	63,404	63,611
WELLS FARGO & COMPANY	1.50%,2018,36,000	36,161	35,767
WELLS FARGO & COMPANY	2.15%,2019,39,000	39,338	39,299
SHELL INTL FIN	4.30%,2019,64,000	64,023	70,152
BIF MONEY FUND	CASH FUND	132,204	132,204
CASH	CASH	405	405
TOTALS		<u>\$ 4,157,643</u>	<u>\$ 5,119,277</u>

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Reportable Transactions - Schedule H, Part IV, Line 4j
December 31, 2013

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE	NET GAIN/LOSS
BIF MONEY FUND		569,794	569,794		0
BIF MONEY FUND	567,023			567,023	0

See Independent Auditors' Report

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 The Nissin Brake Ohio, Inc. Pension Plan	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Nissin Brake Ohio, Inc.	D Employer Identification Number (EIN) 31-1252372	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
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	4,516,465
	b Actuarial value	4,516,461
3	Funding target/participant count breakdown:	
		(1) Number of participants
		(2) Funding Target
	a For retired participants and beneficiaries receiving payment.....	887,692
	b For terminated vested participants.....	971,050
	c For active participants:	
	(1) Non-vested benefits	176
	(2) Vested benefits	2,396,977
	(3) Total active.....	2,397,153
	d Total.....	4,255,895
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	
	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.....	
5	Effective interest rate	6.53 %
6	Target normal cost	50,472

Statement by Enrolled Actuary

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

SIGN HERE		
	Signature of actuary	Date
	Andrew C. Forgrave	14-07226
	Type or print name of actuary	Most recent enrollment number
	Jacob, Haxton & Boord, LLC	(614) 888-1005
	Firm name	Telephone number (including area code)
	100 Old Wilson Bridge Rd Suite 214 Worthington OH 43085	
	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)	452,685	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	181,714	0
9 Amount remaining (line 7 minus line 8)	270,971	0
10 Interest on line 9 using prior year's actual return of <u>10.45</u> %	28,316	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		43,925
b Interest on (a) using prior year's effective interest rate of <u>5.85</u> % except as otherwise provided (see instructions)		4,590
c Total available at beginning of current plan year to add to prefunding balance		48,515
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	299,287	0

Part III Funding Percentages

14 Funding target attainment percentage	14	99.09 %
15 Adjusted funding target attainment percentage	15	106.12 %
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	81.56 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

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

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: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 1
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	50,472
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		705,929	133,373
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	183,845
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	183,845	0	183,845
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	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

Schedule SB Line 19- Discounted Employer Contributions

The Nissin Brake Ohio, Inc. Pension Plan

EIN: 31-1252372 PN: 003

There were no contributions made to the plan during the 2013 plan year.

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Actuarial Assumptions

Interest

Funding-minimum	Segment rates (4.94%,6.15%,6.76%)
Funding-maximum	Segment rates (1.66%, 4.47%, 5.52%)
ASC 960	6.00%
Plan Termination	Segment rates (0.96%, 3.57%, 4.58%)
PBGC	Segment rates (1.00%, 3.57%, 4.77%)

Mortality

Funding	Male and Female: IRS 2008+ Static Mortality (dynamic)
ASC 960	Male and Female: IRS 2008 Static Mortality Table (2012)
Plan Termination	Male and Female: IRS 2008 Applicable Mortality for 2013
PBGC	Male and Female: IRS 2008+ Static Mortality (dynamic)

Retirement – Schedule SB, Line 22 – Weighted Average Retirement Age

Funding	100% at Normal Retirement Age
ASC 960	100% at Normal Retirement Age
Plan Termination	100% at Normal Retirement Age
PBGC	100% at Normal Retirement Age

Weighted average retirement age: 65

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Cost Methods

Funding

The actuarial cost method used for funding purposes is frequently described as the Unit Credit funding method. This method sets the accrued liability equal to the present value of accrued benefits, and sets the normal cost equal to the present value of the benefit accrued in the current year. This method is required by Internal Revenue Code.

Asset Method

Funding

Assets are valued at Market Value with receivable contributions adjusted as required by law.

Other Methods

The valuation date was set as of the beginning of the plan year.

Interest rates used are the three Segment Rates as published monthly by the Internal Revenue Service for the first full month prior to the valuation date. The first Segment Rate is applicable for benefit payments made during the first 5 years from the valuation date, the second Segment Rate is applicable for benefit payments during the next 15 years, and the third segment rate is applicable for all benefits payments after 20 years.

Funding relief was not elected for the 2009, 2010 nor 2011 plan years.

Minimum funding interest rates are limited by a corridor over the next few valuations in accordance with the following table per the current law:

Valuation Cycle Beginning	Percentage of the 25 year Average of IRS Interest Rates	
	Minimum	Maximum
2012	90%	110%
2013	85%	115%
2014	80%	120%
2015	75%	125%
2016	70%	130%

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Actuarial Assumptions

Interest

Funding-minimum	Segment rates (4.94%,6.15%,6.76%)
Funding-maximum	Segment rates (1.66%, 4.47%, 5.52%)
ASC 960	6.00%
Plan Termination	Segment rates (0.96%, 3.57%, 4.58%)
PBGC	Segment rates (1.00%, 3.57%, 4.77%)

Mortality

Funding	Male and Female: IRS 2008+ Static Mortality (dynamic)
ASC 960	Male and Female: IRS 2008 Static Mortality Table (2012)
Plan Termination	Male and Female: IRS 2008 Applicable Mortality for 2013
PBGC	Male and Female: IRS 2008+ Static Mortality (dynamic)

Retirement – Schedule SB, Line 22 – Weighted Average Retirement Age

Funding	100% at Normal Retirement Age
ASC 960	100% at Normal Retirement Age
Plan Termination	100% at Normal Retirement Age
PBGC	100% at Normal Retirement Age

Weighted average retirement age: 65

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Actuarial Assumptions

Turnover

Funding	T-3
ASC 960	T-3
Plan Termination	<none>
PBGC	T-3

Disability

Funding	<none>
ASC 960	<none>
Plan Termination	<none>
PBGC	<none>

Future Salary Increases

Funding	0.00%
ASC 960	0.00%
Plan Termination	0.00%
PBGC	0.00%

Covered Compensation Projection

Funding	0.00%
ASC 960	0.00%
Plan Termination	0.00%
PBGC	0.00%

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Additional Assumptions

It is assumed that 100% of the active participants are married, with the male spouse 0 years older than the female spouse

All participants are assumed to elect the normal form of payment upon exit from employment.

All participants are assumed to work full time in all future years until retirement.

The IRS limitations for compensation and benefits as of the valuation date are applied. Increases to these limits are not assumed for funding purposes.

Early Retirement was not included in the valuation of the plan.

The information for plan assets was obtained from the trust while the employee data was provided by the employer. Although the information provided was not audited by us, we have reviewed the information and determined it to be reasonable with prior information in our records.

Employee census information was collected as of December 31, 2012. All participants meeting the eligibility requirements as of this date are included in the valuation of the plan. The plan was frozen as of December 31, 2006.

Asset information was collected as of December 31, 2012.

If plan expenses are paid from the trust, an expense load assumption must be added to the Target Normal Cost. The expense load is equal to the total fees paid in the prior year.

It is assumed there are no other employees eligible to participate in the plan.

The employer is not part of a control group.

Schedule SB, Line 24 – Change in Assumption and Schedule SB, Line 25 – Change in Method

Funding	The prescribed segment rates and mortality table for funding purposes were updated from the prior year in accordance with the required rates published by the Treasury. The prior year segment rates and mortality table for minimum funding were 1.99%/5.12%/6.24% and the IRS 2008 Combined Static Mortality Table projected to 2012.
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Schedule SB, Part V – Summary of Plan Provisions

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Plan Effective Date

April 1, 1998

Plan Year

From January 1 to December 31

Eligibility

All employees are eligible to enter on the first day of the calendar quarter following the attainment of age 18 and 60 days of service. Effective December 31, 2006, no new participants can enter the plan.

Normal Retirement Age

All participants are eligible to retire with their full Retirement Benefit upon attainment of age 65.

Normal Retirement Benefit

Upon normal retirement each participant will be entitled to a monthly benefit payable in the normal form equal to the following:

\$17 for each year of service in which the employee works 1800+ hours
\$16 for each year of service in which the employee works 1700-1799 hours
\$15 for each year of service in which the employee works 1600-1699 hours
\$14 for each year of service in which the employee works 1500-1599 hours
\$13 for each year of service in which the employee works 1400-1499 hours
\$12 for each year of service in which the employee works 1300-1399 hours
\$11 for each year of service in which the employee works 1200-1299 hours
\$10 for each year of service in which the employee works 1100-1199 hours
\$9 for each year of service in which the employee works 1000-1099 hours
\$0 for each year of service in which the employee works less than 1000 hours

Credited years are years commencing with the date of hire and ending with the retirement year.
Effective December 31, 2006, benefit accrual in the plan is frozen.

Normal Form of Benefit

The normal form of payment is a monthly benefit payable for the life of the participant with no additional payments after death.

Optional forms of payment at retirement include a monthly life annuity with five (5), ten (10), or fifteen (15) years, a monthly joint and survivor benefit of 50%, 66 2/3%, 75%, or 100% for the surviving spouse's lifetime upon the death of the participant.

Accrued Benefit

The benefit as described under the Normal Retirement Benefit section above based on service as of the determination date. Benefit accruals were frozen as of December 31, 2006.

Schedule SB, Part V – Summary of Plan Provisions (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Termination Benefit

Upon termination for any reason other than death, disability or retirement, a participant shall be entitled to a portion of the actuarial equivalent of his Accrued Benefit in accordance with the following vesting schedule payable at Normal Retirement:

Vesting Years of Service	Vesting Percent
0 to 4	0%
5 or more	100%

Vesting years are years commencing with the date of hire and ending with the year of separation from service excluding years with less than 1,000 hours.

Early Retirement Benefit

Upon attaining age 55 and 10 years of service or age 60 and 5 years of service, a participant may elect to retire, receiving his vested accrued benefit reduced by 5% per year (prorated) from the Early Retirement Date to the Normal Retirement Date.

Death Benefit

The present value of the vested accrued benefit.

This is merely a basic summary of the some of the provisions and is not intended to be the governing document. The plan sponsor reserves the right to amend or terminate the plan. Please refer to the Plan Document and Adoption Agreement for details and additional provisions.

Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Additional Assumptions

It is assumed that 100% of the active participants are married, with the male spouse 0 years older than the female spouse

All participants are assumed to elect the normal form of payment upon exit from employment.

All participants are assumed to work full time in all future years until retirement.

The IRS limitations for compensation and benefits as of the valuation date are applied. Increases to these limits are not assumed for funding purposes.

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Schedule SB, Part V – Summary of Actuarial Assumptions/Methods (Continued)

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Additional Assumptions

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Schedule SB, Line 26 – Schedule of Active Participant Data

The Nissin Brake Ohio, Inc. Pension Plan

EIN: 31-1252372 PN: 003

Years of Service										
Attained Age	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25										
25 to 29		19								
30 to 34		32	20							
35 to 39		20	28	23						
40 to 44		15	25	33	2					
45 to 49		19	21	16	3					
50 to 54		17	11	20	5					
55 to 59		16	15	18	3					
60 to 64		7	2	11	2					
65 to 69		3		4						
70 & up										

Schedule SB, Line 32 – Schedule of Amortization Bases

The Nissin Brake Ohio, Inc. Pension Plan
EIN: 31-1252372 PN: 003

Type of Base	Valuation Date Established	Present Value of Remaining Installments	Amortization Years Remaining	Amortization Installment
Shortfall	01/01/2013	\$0	7	\$0
Shortfall	01/01/2012	\$705,929	6	\$133,373
Shortfall	01/01/2011	\$0	5	\$0
Shortfall	01/01/2010	\$0	4	\$0
Shortfall	01/01/2009	\$0	3	\$0
Shortfall	01/01/2008	\$0	2	\$0
Total		\$705,929		\$133,373

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets Held for Investment Purposes - Schedule H, Part IV, Line4i
December 31, 2013

Identity of Issue	Description	Cost	Current Value
INGERSOLL - RAND PLC	Common Stock	\$ 33,211	\$ 56,056
AETNA INC	Common Stock	33,472	34,638
AGILENT TECHNOLOGIES INC	Common Stock	29,742	45,580
AMERICAN INTERNATIONAL GROUP INC	Common Stock	37,705	56,002
AMGEN INC	Common Stock	30,136	48,826
APPLE COMPUTER INC	Common Stock	68,340	82,470
APPLIED MATERIAL INC	Common Stock	32,230	38,931
CVS CORP	Common Stock	65,439	98,552
BIOGEN IDEC INC	Common Stock	28,209	35,506
BORG WARNER AUTOMOTIVE INC	Common Stock	31,289	36,230
CHEVRON CORP	Common Stock	29,856	61,206
CHUBB CORP	Common Stock	40,716	74,598
CISCO SYSTEMS INC	Common Stock	64,239	57,914
CITIGROUP INC	Common Stock	61,698	107,242
COCA COLA	Common Stock	30,122	32,924
COMCAST CORP	Common Stock	74,602	106,320
WALT DISNEY COMPANY	Common Stock	45,124	69,448
DISCOVER FINANCIAL SERVICES	Common Stock	32,128	58,803
DOVER CORP	Common Stock	23,107	45,663
DOW CHEMICAL	Common Stock	38,420	41,248
DR PEPPER SNAPPLE GROUP INC	Common Stock	26,762	33,227
E M C CORPORATION	Common Stock	48,517	48,263
EXXON MOBIL CORP	Common Stock	52,824	71,144
GENERAL ELECTRIC	Common Stock	28,953	30,693
GOLDMAN SACHS GROUP INC	Common Stock	32,447	48,569
GOOGLE INC	Common Stock	77,995	145,692
HALIBURTON COMPANY	Common Stock	36,757	40,499
INTL PAPER CO	Common Stock	28,008	36,086
J P MORGAN CHASE AND CO	Common Stock	62,814	103,100
LOWES COMPANIES INC	Common Stock	62,536	80,073
MARATHON OIL CORP	Common Stock	31,257	31,911
MASTERCARD INC	Common Stock	63,465	109,445
MCKESSON HBOC INC	Common Stock	32,974	90,061
MEDTRONIC INC	Common Stock	34,282	35,582
MERCK AND CO INC	Common Stock	77,413	93,093
MICROSOFT CORP	Common Stock	70,172	86,829
NETTAPP INC	Common Stock	31,972	30,978

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets Held for Investment Purposes - Schedule H, Part IV, Line 4i
December 31, 2013

Identity of Issue	Description	Cost	Current Value
ORACLE CORP	Common Stock	51,500	62,976
PACKAGING CORP AMERICA	Common Stock	27,933	42,904
PFIZER INC	Common Stock	72,232	91,951
PHILIP MORRIS INTL INC	Common Stock	70,176	84,603
REGIONS FINL CORP	Common Stock	31,528	32,627
ROSS STORES INC	Common Stock	11,647	53,350
SCHLUMBERGER LTD	Common Stock	51,056	51,813
SUNCOR ENERGY INC	Common Stock	58,462	60,146
SUNTRUST BKS INC	Common Stock	30,029	39,129
TRW AUTOMOTIVE HLDGS CRP	Common Stock	25,951	33,029
TERADATA CORP	Common Stock	41,937	29,523
3M COMPANY	Common Stock	63,318	99,157
TRAVELERS COS INC	Common Stock	24,249	46,809
TWENTY-FIRST CENTURY FOX INC	Common Stock	20,608	54,056
US BANCORP	Common Stock	66,176	80,154
UNITED CONTL HLDGS INC	Common Stock	41,738	62,382
VALERO ENERGY CORP	Common Stock	31,738	74,794
FEDERAL HOME LN MTG CORP	1.00%,2017,84,000	84,245	83,496
FEDERAL NATL MTGE ASSN	5.375%,2017,70,000	71,961	80,046
FEDERAL NATL MTGE ASSN	2.375%,2016,66,000	70,454	68,750
US TREASURY NOTE	4.50%,2036,58,000	58,884	64,534
US TREASURY BOND	3.125%,2042,110,000	111,829	94,841
US TREASURY NOTE	3.50%,2020,63,000	64,341	67,966
US TREASURY NOTE	2.625%,2020,33,000	32,519	33,670
US TREASURY NOTE	1.875%,2017,36,000	38,256	36,920
US TREASURY NOTE	2.000%,2016,36,000	36,543	37,243
US TREASURY NOTE	1.000%,2016,54,000	54,348	54,409
US TREASURY NOTE	2.00%,2022,229,000	228,211	217,316
AT&T	5.50%,2018,60,000	60,614	67,541
ANHEUSER - BUSCH INBEV	2.50%,2022,34,000	34,476	31,449
APPLE INC	2.40%,2023,79,000	77,273	71,038
CHEVRON CORP	1.104%,2017,71,000	71,710	69,437
CISCO SYSTEMS INC	4.95%,2019,61,000	61,052	68,615
CITIGROUP FUNDING INC	4.50%,2022,34,000	32,544	36,030
CREDIT SUISSE FB USA INC	4.875%,2015,50,000	48,906	52,239
DEERE & COMPANY	2.60%,2022,66,000	66,323	61,715

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets Held for Investment Purposes - Schedule H, Part IV, Line 4i
December 31, 2013

Identity of Issue	Description	Cost	Current Value
GENERAL ELEC CAP CORP	1.00%,2016,36,000	35,994	36,090
GOLDMAN SACHS GROUP INC NOTES	5.350%,2016,70,000	69,718	75,752
JP MORGAN CHASE & CO BOND	5.125%,2014,64,000	62,696	65,937
VERIZON COMMUNICATIONS	3.00%,2016,61,000	63,404	63,611
WELLS FARGO & COMPANY	1.50%,2018,36,000	36,161	35,767
WELLS FARGO & COMPANY	2.15%,2019,39,000	39,338	39,299
SHELL INTL FIN	4.30%,2019,64,000	64,023	70,152
BIF MONEY FUND	CASH FUND	132,204	132,204
CASH	CASH	405	405
TOTALS		<u>\$ 4,157,643</u>	<u>\$ 5,119,277</u>

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Reportable Transactions - Schedule H, Part IV, Line 4j
December 31, 2013

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE	NET GAIN/LOSS
BIF MONEY FUND		569,794	569,794		0
BIF MONEY FUND	567,023			567,023	0

See Independent Auditors' Report