

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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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	BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	1b Three-digit plan number (PN) ▶ <u>004</u> 1c Effective date of plan <u>05/01/2002</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	MAHLE BEHR DAYTON, LLC 2700 DALEY DRIVE TROY, MI 48083	2b Employer Identification Number (EIN) <u>02-0574546</u> 2c Sponsor's telephone number <u>248-743-3700</u> 2d Business code (see instructions) <u>336300</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	JENNIFER MENSING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2014	TIFFINEY WOZNAK
	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)

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

Form 5500 (2013)
v. 130118

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: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	1851
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	693
b Retired or separated participants receiving benefits		6b	341
c Other retired or separated participants entitled to future benefits.....		6c	767
d Subtotal. Add lines 6a , 6b , and 6c		6d	1801
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	40
f Total. Add lines 6d and 6e		6f	1841
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 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>BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MAHLE BEHR DAYTON, LLC</u>	D Employer Identification Number (EIN) <u>02-0574546</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>15635074</u>
b Actuarial value	2b <u>15578645</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>345</u> <u>8022313</u>
b For terminated vested participants.....	3b <u>732</u> <u>2134008</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>853835</u>
(2) Vested benefits	3c(2) <u>5604905</u>
(3) Total active.....	3c(3) <u>774</u> <u>6458740</u>
d Total.....	3d <u>1851</u> <u>16615061</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>6.38 %</u>
6 Target normal cost	6 <u>390531</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/29/2014</u>
Signature of actuary		Date
<u>JASON M. BRAVO</u>		<u>14-05569</u>
Type or print name of actuary		Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>216-573-9700</u>
Firm name		Telephone number (including area code)
<u>5005 ROCKSIDE ROAD, SUITE 1000</u> <u>INDEPENDENCE, OH 44131-6828</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>11.08</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>7.09</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		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)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	93.76 %
15 Adjusted funding target attainment percentage	15	93.76 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	103.83 %
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
09/12/2014	626134				
			Totals ►	18(b)	626134
				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 563788
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

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 4
22 Weighted average retirement age				22 59
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	390531	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1036416	172970	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	563501	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	563501	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	563788	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	287	
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 BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR DAYTON, LLC	D Employer Identification Number (EIN) 02-0574546	

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)

HEWITT ASSOCIATES LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 11	NONE	37452	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

COMERICA BANK

42-1741646

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 49 50 59 62 72 99	TRUSTEE	7723	Yes ☒ No ☐	Yes ☒ No ☐	0	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: ERNST AND YOUNG	b EIN: 34-6565596
c Position: AUDITOR	
d Address: 777 WOODWARD AVE SUITE 1000 DETROIT, MI 48226	e Telephone: 313-628-7100

Explanation: THEY DID NOT SUBMIT A BID FOR THE 2013 PLAN YEAR AUDIT.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT</u>	B Three-digit plan number (PN) ►	<u>004</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MAHLE BEHR DAYTON, LLC</u>	D Employer Identification Number (EIN) <u>02-0574546</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: BEHR AMERICA, INC. MASTER TRUST

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

c EIN-PN <u>27-2279355-006</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15704885</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT</u>	B Three-digit plan number (PN) ►	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAHLE BEHR DAYTON, LLC</u>	D Employer Identification Number (EIN) <u>02-0574546</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	626134
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	15628672	15704885
(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	15628672	16331019

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	16472	80098
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	16472	80098

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	15612200	16250921
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	626134	
(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)		626134

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		958838
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1584972

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	795776	
(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)		795776
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)	7723	
(2) Contract administrator fees.....	2i(2)	37452	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	105300	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		150475
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		946251

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		638721
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PLANTE AND MORAN

(2) EIN: 38-1357951

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		500000
4e	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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 COMERICA BANK	6b Trust's EIN 421741646
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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>BEHR DAYTON THERMAL PRODUCTS - IUE PENSION AGREEMENT</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAHLE BEHR DAYTON, LLC</u>	D Employer Identification Number (EIN) <u>02-0574546</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>38-6457728</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</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: 31% Investment-Grade Debt: 65% High-Yield Debt: 0% Real Estate: 0% Other: 4%

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

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

Behr Defined Benefit Plans

Behr America Cash Balance Pension Plan

Behr Dayton Thermal Products IUE Pension Agreement

Financial Report
December 31, 2013

Behr Defined Benefit Plans

Contents

Report Letter	I-2
Statement of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5-13
Schedule of Reportable Transactions	14

Independent Auditor's Report

To the Plan Administrator
Behr Defined Benefit Plans

We have audited the accompanying financial statements of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement (collectively the "Plans"), which comprise the statements of net assets available for benefits as of December 31, 2013 and the related statements of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2013 financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions on the 2013 financial statements.

To the Plan Administrator
Behr Defined Benefit Plans

Opinion

In our opinion, the 2013 financial statements referred to above, of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement, present fairly, in all material respects, the net assets of the Plans as of December 31, 2013 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit of the Plans' financial statements as of and for the year ended December 31, 2013 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of reportable transactions for the year ended December 31, 2013 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plans' management and was derived from and relates directly 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and 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 financial statements as a whole.

Report on Prior Year Financial Statements

The financial statements of the Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement as of and for the year ended December 31, 2012 were audited by other auditors, whose reports dated October 9, 2013 expressed an unqualified opinion on those statements.

Plante & Morse, PLLC

Southfield, Michigan
October 13, 2014

Behr Defined Benefit Plans

Statement of Net Assets Available for Benefits

	December 31, 2013				December 31, 2012			
	Behr America		Behr Dayton		Behr America		Behr Dayton	
	Cash Balance	Pension Plan	Thermal Products	IUE Pension Agreement	Cash Balance	Pension Plan	Thermal Products	IUE Pension Agreement
Assets								
Investments - Plan's interest in Behr America Master Trust (Note 3)	\$ 13,966,424	\$	15,704,885		\$ 12,624,010	\$	15,628,672	
Employer contribution receivable	616,015		626,134		546,327		-	
Total assets	14,582,439		16,331,019		13,170,337		15,628,672	
Liabilities - Accrued liabilities	1,028		80,098		2,146		16,472	
Net Assets Available for Benefits	\$ 14,581,411	\$	16,250,921		\$ 13,168,191	\$	15,612,200	

Behr Defined Benefit Plans

Statement of Changes in Net Assets Available for Benefits

	Year Ended December 31, 2013				Year Ended December 31, 2012			
	Behr America		Behr Dayton		Behr America		Behr Dayton	
	Cash Balance	Pension Plan	Thermal Products	IUE Pension Agreement	Cash Balance	Pension Plan	Thermal Products	IUE Pension Agreement
Additions to Net Assets								
Contributions - Employer		\$ 1,708,225	\$ 626,134		\$ 1,529,316		\$ -	
Investment income:								
Interest and dividends	-		2,827		-		-	
Plan interest in Behr America Master Trust (Note 3)	828,882		956,011		1,238,030		1,607,094	
Total additions	2,537,107		1,584,972		2,767,346		1,607,094	
Deductions from Net Assets								
Benefits paid directly to participants or beneficiaries	1,075,146		795,776		768,092		793,617	
Administrative expenses	48,741		150,475		57,086		148,120	
Total deductions	1,123,887		946,251		825,178		941,737	
Net Increase	1,413,220		638,721		1,942,168		665,357	
Net Assets Available for Benefits								
Beginning of year	13,168,191		15,612,200		11,226,023		14,946,843	
End of year	<u>\$ 14,581,411</u>	<u>\$</u>	<u>16,250,921</u>	<u>\$</u>	<u>13,168,191</u>	<u>\$</u>	<u>15,612,200</u>	<u>\$</u>

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following description of the Behr America Cash Balance Pension Plan (Cash Balance Plan) and the Behr Dayton Thermal Products IUE Pension Agreement (IUE Plan) (collectively, the "Plans") provides only general information. Participants should refer to the plan agreements for a more complete description of each plan's provisions.

General - The Plans are defined benefit pension plans that were established May 1, 2002. MAHLE Behr USA Inc. (formerly known as Behr America, Inc.) and MAHLE Behr Dayton, LLC (formerly known as Behr Dayton Thermal Products, LLC) (collectively, the "Companies") are the plan sponsors of the Cash Balance Plan and IUE Plan, respectively. The Cash Balance Plan covers substantially all employees of MAHLE Behr USA Inc. and provides for retirement and death benefits. The IUE Plan covers certain union employees of MAHLE Behr Dayton, LLC and provides for retirement, death, and disability benefits. The Plans are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2013, all benefit accruals under the Cash Balance Plan became frozen, with the exception of interest credits. No new participants are permitted to join the Cash Balance Plan after December 31, 2013.

In October 2007, MAHLE Behr Dayton, LLC and the Industrial Division of the Communications Workers of America (IUE) approved a collective bargaining agreement, which provided that benefit accrual service under the IUE Plan ceased to accrue or increase for all Local 84775 Tier 3 employees, as defined by the IUE Plan, as of December 31, 2007. Benefit accruals for the other plan participants remain unchanged, as defined by the IUE Plan. All new employees of MAHLE Behr Dayton, LLC hired on or after October 22, 2007, are not eligible to participate in the IUE Plan.

Eligibility and Vesting - Employees become participants in the Plans following completion of the eligibility requirements as described in the Plan documents. Participants of the Cash Balance Plan are fully vested for normal retirement benefits after three years of service. Tier 1 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after one year of service. Tier 2 and 3 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after 10 years of service (five years of service for a deferred vested pension).

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Pension Benefits - Cash Balance Plan - A participant's accrued benefit in the Cash Balance Plan is defined as a notional cash balance account. Participant cash balance accounts are credited on a quarterly basis with amounts ranging from 2.25 percent to 6.50 percent of their eligible earnings based on age and service, as defined by the Cash Balance Plan. Additionally, interest is credited to participant cash balance accounts each quarter. The interest crediting rate is based on the 10-year U.S. Treasury Constant Maturity Yield in effect two months prior to the beginning of that quarter, divided by 4. The Cash Balance Plan has a minimum quarterly interest crediting rate of 0.925 percent (3.7 percent annual).

Pension Benefits - IUE Plan - Participant benefits in the IUE Plan are accrued on an annual basis based on the benefit rate multiplied by years of service, as defined by the IUE Plan. The benefit rate is based on union classification and date of hire and ranges from \$17.00 to \$51.65.

Death Benefits - If an active or terminated employee who has a vested interest in the Plans dies prior to his or her normal retirement age, a death benefit, as defined by Plans, will be paid to the surviving spouse.

Funding - Contributions to the Cash Balance Plan and the IUE Plan are made by the Companies in actuarially determined amounts. The Companies' policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

Payment of Benefits - Distributions are payable upon retirement, death, disability, or termination of employment. Participants of the Cash Balance Plan may elect to receive the value of their accumulated plan benefits as an annuity payable monthly or a lump sum payment. Participants of the IUE Plan receive the value of their accumulated plan benefits as an annuity payable monthly.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Comerica Bank. Comerica Bank is the trustee of the Plans and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation and Income Recognition - The Plans invest in the Behr America Master Trust (Master Trust) which was established for the investment of assets of these Plans and other defined benefit retirement plans sponsored by the Companies. The Master Trust's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for further discussion of fair value measurements.

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Purchases and sales of securities are reflected on a trade-date basis. Investment income consists of interest and dividend income as well as the realized gains or losses on investments sold during the year and the unrealized appreciation (depreciation) on investments held at the end of the year. Dividend income is recorded on the ex-dividend date.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Various administrative costs are paid by the Companies.

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments that are attributable, under the Plans' provisions, to the service employees have rendered. These include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Beneficiaries of employees who have died
- c. Present employees or their beneficiaries

Actuarial Assumptions - The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plans at December 31, 2012 are summarized as follows:

Actuarial cost method	- Standard unit credit
Interest rate	- 6.0 percent per annum
Mortality basis	- Healthy and disabled generational mortality table for annuitants and nonannuitants
Assumed retirement age for Cash Balance Plan	- Various rates ranging from 10.0 percent at age 55 to 100 percent at age 70+
Assumed retirement age for IUE Plan	- Various rates ranging from 0.0 percent at age 48 with 0-29 years of service to 100 percent at age 70+

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

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties - Contributions to the Plans and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee compensation and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 13, 2014, which is the date the financial statements were available to be issued.

Note 3 - Interest in Master Trust

Each participating retirement plan has an undivided interest in the Master Trust. The fair value of the Plans' interest in the Master Trust represents each plan's allocated portion. The Plans' allocated portion is equal to the beginning of the year value of the Plans' interest in the Master Trust plus actual plan contributions and allocated investment income, less actual plan distributions and allocated administrative expenses. Investment income and administrative expenses are allocated proportionately on a monthly basis based on each plan's interest in the Master Trust.

At December 31, 2013 and 2012, the Plans' respective interests in the Master Trust were as follows:

	2013	2012
Cash Balance Plan	46.6 %	44.3 %
IUE Plan	52.4 %	54.8 %

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 3 - Interest in Master Trust (Continued)

Fair Value

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plans have the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plans' assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following valuation methodologies have been used to value the Master Trust's investments:

Common Collective Trust - The common collective trust is valued at net asset value per share (or its equivalent) of the fund, which is based on the fair value of the fund's underlying net assets.

Mutual Funds - The mutual funds are valued at closing quoted prices reported in active markets.

The following tables present information about the Master Trust net assets measured at fair value on a recurring basis at December 31, 2013 and 2012.

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 3 - Interest in Master Trust (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2013

	Master Trust Balance at December 31, 2013	Level 1	Level 2	Level 3
Common collective trust -				
Short-term investment (I)	\$ 1,345,541	\$ -	\$ 1,345,541	\$ -
Mutual funds:				
Fixed income	19,004,507	19,004,507	-	-
U.S. equities	6,479,300	6,479,300	-	-
International equities	3,108,848	3,108,848	-	-
Total investments	\$ 29,938,196	\$ 28,592,655	\$ 1,345,541	\$ -
Other assets - Accrued income	36,805			
Net assets of Master Trust	<u>\$ 29,975,001</u>			

Assets Measured at Fair Value on a Recurring Basis at December 31, 2012

	Master Trust Balance at December 31, 2012	Level 1	Level 2	Level 3
Common collective trust -				
Short-term investment (I)	\$ 1,152,097	\$ -	\$ 1,152,097	\$ -
Mutual funds:				
Fixed income	18,591,676	18,591,676	-	-
U.S. equities	5,669,650	5,669,650	-	-
International equities	3,056,661	3,056,661	-	-
Total investments	\$ 28,470,084	\$ 27,317,987	\$ 1,152,097	\$ -
Other assets - Accrued income	43,431			
Net assets of Master Trust	<u>\$ 28,513,515</u>			

- (I) This class is comprised of an investment in the Comerica Short-Term Fund, which is a common collective trust fund designed to invest and reinvest substantially all of its assets in short-term obligations having a stated maturity date of 365 days or less, including variable rate demand obligations having a demand feature and/or periodic interest rate resets within the specified period. The fund invests primarily in corporate bonds, commercial paper, money market funds, certificates of deposit, and municipal bonds. There were no unfunded commitments or redemption restrictions on the investment within this class.

The Plans' policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period.

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 3 - Interest in Master Trust (Continued)

The investment income for the Master Trust for the years ended December 31, 2013 and 2012 is as follows:

	2013	2012
Net realized and unrealized gains (losses) on:		
Mutual funds	\$ 960,641	\$ 250,624
Registered investment companies	-	490,970
Common stock	-	1,168,966
U.S. government securities	-	(87,809)
Corporate bonds	-	(72,548)
Net realized and unrealized gains on investments	960,641	1,750,203
Interest and dividends	858,086	1,125,134
Net investment income	<u>\$ 1,818,727</u>	<u>\$ 2,875,337</u>

Note 4 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculations of the estimated present value of accumulated plan benefits attributable to participants in the Plans as of December 31, 2012 and changes in accumulated plan benefits for the year then ended are as follows:

	December 31, 2012	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 91,174	\$ 8,194,677
Other vested participants	13,062,700	8,542,242
Total vested benefits	13,153,874	16,736,919
Nonvested benefits	296,955	901,480
Total actuarial present value of accumulated plan benefits	<u>\$ 13,450,829</u>	<u>\$ 17,638,399</u>

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Accumulated Plan Benefits (Continued)

	Year Ended December 31, 2012	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Actuarial present value of accumulated plan benefits - Beginning of year	\$ 11,287,256	\$ 13,364,435
Increase (decrease) during the year attributable to:		
Benefits accumulated	1,373,116	193,064
Interest due to the decrease in the discount period	872,848	1,038,021
Benefits paid	(768,092)	(793,617)
Changes in actuarial assumptions	685,701	3,836,496
Net increase	2,163,573	4,273,964
Actuarial present value of accumulated plan benefits - End of year	\$ 13,450,829	\$ 17,638,399

The assumption change for both Plans in 2012 is partly the result of a change in the interest rate used in the actuarial valuation from 8.0 percent in 2011 to 6.0 percent in 2012.

In addition to the change in interest rate, the assumption change for the Cash Balance Plan in 2012 is the result of a change in the retirement rates assumption for active participants to better reflect anticipated plan experience.

In addition to the change in interest rate, the assumption change for the IUE Plan in 2012 is the result of a change in the retirement age assumption for terminated vested participants from age 65 to age 63 to better reflect anticipated plan experience.

Note 5 - Tax Status

The Plans have received determination letters from the Internal Revenue Service indicating that the Plans, as designed, are qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying statements.

Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2013 and 2012

Note 5 - Tax Status (Continued)

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plans' tax positions and does not believe the Plans have any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plans are no longer subject to tax examinations for years prior to 2010.

Note 6 - Plan Termination

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

Behr Defined Benefit Plans - Behr America Cash Balance Pension Plan

Schedule of Reportable Transactions Form 5500, Schedule H, Line 4j EIN 75-2514629, Plan No. 003 Year Ended December 31, 2013

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total Fund assets:						
Comerica Bank	Goldman Sachs FS Government Fund	\$ 313,174	\$ -	\$ 313,174	\$ 313,174	\$ -
Comerica Bank	Goldman Sachs FS Government Fund	-	313,174	313,174	313,174	-
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total Plan assets						
Comerica Bank	Goldman Sachs FS Government Fund Purchases - I	313,174	-	313,174	313,174	-
	Sales - I	-	313,174	313,174	313,174	-

There were no Category (ii) or (iv) reportable transactions during the year.

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

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

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

A Name of plan Behr Dayton Thermal Products-IUE Pension Agreement	B Three-digit plan number (PN) ►	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MAHLE Behr Dayton, L.L.C.	D Employer Identification Number (EIN) 02-0574546	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>	
2	Assets:	
	a Market value	15,635,074
	b Actuarial value	15,578,645
3	Funding target/participant count breakdown:	
		(1) Number of participants (2) Funding Target
	a For retired participants and beneficiaries receiving payment..... 3a	345 8,022,313
	b For terminated vested participants..... 3b	732 2,134,008
	c For active participants:	
	(1) Non-vested benefits 3c(1)	853,835
	(2) Vested benefits 3c(2)	5,604,905
	(3) Total active..... 3c(3)	774 6,458,740
	d Total..... 3d	1,851 16,615,061
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	6.38 %
6	Target normal cost	390,531

Statement by Enrolled Actuary

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

SIGN HERE	<u>Jason Bravo</u> Signature of actuary	<u>09/29/2014</u> Date
	<u>Jason M. Bravo</u> Type or print name of actuary	<u>14-05569</u> Most recent enrollment number
	<u>Hewitt Associates LLC</u> Firm name	<u>(216) 573-9700</u> Telephone number (including area code)
	<u>5005 Rockside Road, Suite 1000</u> Address of the firm	
	<u>Independence OH 44131-6828</u> Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>11.08</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>7.09</u> % except as otherwise provided (see instructions)		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		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)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	93.76 %
15 Adjusted funding target attainment percentage	15	93.76 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	103.83 %
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
09/12/2014	626,134				
Totals ►			18(b)	626,134	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	563,788
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

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 4
22 Weighted average retirement age			22 59
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	390,531	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1,036,416	172,970	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	563,501	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	563,501	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	563,788	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	287	
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 Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 19—Discounted Employer Contributions
Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.38%	Interest Adjusted Contribution
September 12, 2014	\$ 626,134	619	\$ 563,788
Total Contribution	\$ 626,134		\$ 563,788

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

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

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

	Average Age	% of Active Participants
Less Than 30 Years of Service	59.41	99.5%
30 or More Years of Service	53.49	0.5%
Weighted Average Retirement Age	59.38	

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Less than 30 years of service at retirement			
(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	15.00%	0.8500	7.20
57.5	15.00%	0.7225	6.23
58.5	25.00%	0.6141	8.98
59.5	25.00%	0.4606	6.85
60.5	25.00%	0.3454	5.22
61.5	25.00%	0.2591	3.98
62.5	25.00%	0.1943	3.04
63.5	25.00%	0.1457	2.31
64.5	25.00%	0.1093	1.76
65.5	40.00%	0.0820	2.15
66.5	25.00%	0.0492	0.82
67.5	25.00%	0.0369	0.62
68.5	25.00%	0.0277	0.47
69.5	25.00%	0.0208	0.36
70	100.00%	0.0156	1.09
Weighted Average			59.41

At least 30 years of service at retirement			
(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
48.5	15.00%	1.0000	7.28
49.5	15.00%	0.8500	6.31
50.5	15.00%	0.7225	5.47
51.5	15.00%	0.6141	4.74
52.5	15.00%	0.5220	4.11
53.5	15.00%	0.4437	3.56
54.5	15.00%	0.3771	3.08
55.5	15.00%	0.3206	2.67
56.5	15.00%	0.2725	2.31
57.5	15.00%	0.2316	2.00
58.5	25.00%	0.1969	2.88
59.5	25.00%	0.1477	2.20
60.5	30.00%	0.1107	2.01
61.5	35.00%	0.0775	1.67
62.5	45.00%	0.0504	1.42
63.5	45.00%	0.0277	0.79
64.5	50.00%	0.0152	0.49
65.5	75.00%	0.0076	0.37
66.5	50.00%	0.0019	0.06
67.5	50.00%	0.0010	0.03
68.5	50.00%	0.0005	0.02
69.5	50.00%	0.0002	0.01
70	100.00%	0.0001	0.01
Weighted Average			53.49

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	4.94%
2nd Segment Rate	6.15%
3rd Segment Rate	6.76%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2012), without regard to the MAP-21 interest rate corridor
1st Segment Rate	1.75%
2nd Segment Rate	4.62%
3rd Segment Rate	5.72%
Optional Payment Form Election Percentage	Life Annuity: 25% of males and 70% of females 65% Joint & Survivor: 75% of males and 30% of females
Optional Payment Form Conversion Interest Rate	As defined in plan provisions
Optional Payment Form Conversion Mortality	As defined in plan provisions
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 63
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 100% of males and 100% of females have an eligible spouse, and that males are three years older than their spouses.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$205,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2011 Plan Year	8.00%, limited to 6.57%
2012 Plan Year	8.00%, limited to 7.52%
Trust Expenses Included in Target Normal Cost	\$109,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Table 1

Retirement Rates

Age	Years of Service	
	0-29	30+
48	0.00%	15.00%
49	0.00%	15.00%
50	0.00%	15.00%
51	0.00%	15.00%
52	0.00%	15.00%
53	0.00%	15.00%
54	0.00%	15.00%
55	15.00%	15.00%
56	15.00%	15.00%
57	15.00%	15.00%
58	25.00%	25.00%
59	25.00%	25.00%
60	25.00%	30.00%
61	25.00%	35.00%
62	25.00%	45.00%
63	25.00%	45.00%
64	25.00%	50.00%
65	40.00%	75.00%
66	25.00%	50.00%
67	25.00%	50.00%
68	25.00%	50.00%
69	25.00%	50.00%
70+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Table 2
Withdrawal Rates

Age	Rate	Age	Rate
15	17.79%	45	11.35%
16	17.79%	46	11.14%
17	17.79%	47	10.95%
18	17.79%	48	10.75%
19	17.79%	49	10.56%
20	17.79%	50	10.37%
21	17.47%	51	10.19%
22	17.16%	52	10.00%
23	16.85%	53	9.83%
24	16.55%	54	9.65%
25	16.26%	55	9.48%
26	15.97%	56	9.31%
27	15.68%	57	9.14%
28	15.41%	58	8.98%
29	15.13%	59	8.82%
30	14.86%	60	8.66%
31	14.60%	61	8.51%
32	14.34%	62	8.36%
33	14.08%	63	8.21%
34	13.83%	64	8.06%
35	13.58%	65+	0.00%
36	13.34%		
37	13.10%		
38	12.87%		
39	12.64%		
40	12.41%		
41	12.19%		
42	11.98%		
43	11.76%		
44	11.55%		

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.0455%	0.0682%	45	0.2149%	0.3253%
16	0.0455%	0.0682%	46	0.2387%	0.3333%
17	0.0455%	0.0682%	47	0.2625%	0.3413%
18	0.0455%	0.0682%	48	0.3102%	0.3933%
19	0.0455%	0.0682%	49	0.3579%	0.4453%
20	0.0455%	0.0682%	50	0.4056%	0.4972%
21	0.0455%	0.0682%	51	0.4533%	0.5492%
22	0.0455%	0.0682%	52	0.5010%	0.6012%
23	0.0471%	0.0722%	53	0.5810%	0.6521%
24	0.0487%	0.0761%	54	0.6610%	0.7031%
25	0.0502%	0.0801%	55	0.7410%	0.7540%
26	0.0518%	0.0841%	56	0.8209%	0.8050%
27	0.0534%	0.0880%	57	0.9009%	0.8559%
28	0.0561%	0.0946%	58	0.9628%	0.8663%
29	0.0588%	0.1011%	59	1.0247%	0.8767%
30	0.0616%	0.1076%	60	1.0867%	0.8871%
31	0.0643%	0.1142%	61	1.1486%	0.8975%
32	0.0671%	0.1207%	62	1.2105%	0.9079%
33	0.0721%	0.1364%	63	1.2105%	0.9079%
34	0.0772%	0.1520%	64	1.2105%	0.9079%
35	0.0823%	0.1677%	65+	0.0000%	0.0000%
36	0.0874%	0.1833%			
37	0.0925%	0.1990%			
38	0.1027%	0.2194%			
39	0.1129%	0.2399%			
40	0.1231%	0.2603%			
41	0.1333%	0.2808%			
42	0.1435%	0.3012%			
43	0.1673%	0.3092%			
44	0.1911%	0.3173%			

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, Part V—Summary of Plan Provisions

Effective Date May 1, 2002; most recently amended on December 21, 2010 to incorporate certain requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008 and several other minor changes.

Date of Participation Employment with Behr Dayton Thermal Products and participation in IUE Local 775 (Hourly) hired before October 22, 2007; or Local 758 (Salaried) hired before May 5, 2003.

Normal Retirement

Eligibility

Tier 1

Age 65 with one year of Credited Service.

Tier 2 and Tier 3

Age 65 with 10 years of Credited Service.

Monthly Benefit

Tier 1

Credited Service times the following amount:

Job Classification	10/01/2003- 09/01/2004	10/01/2004- 09/01/2005	10/01/2005- 09/01/2006	10/01/2006- and Later
A	\$47.75	\$48.80	\$49.85	\$50.90
B	\$48.00	\$49.05	\$50.10	\$51.15
C	\$48.25	\$49.30	\$50.35	\$51.40
D	\$48.50	\$49.55	\$50.60	\$51.65

Tier 2 and Tier 3

Credited Service times the following amount:

Date	Amount
Prior to 09/28/2003	\$15.00
09/28/2003 to 09/28/2007	\$16.00
09/27/2007 and later	\$17.00

For Tier 1, Tier 2 and Tier 3, the Normal Retirement Benefit is reduced by the benefit based on Credited Service as of May 1, 2002. For Tier 3 participants, service is frozen as of January 1, 2008.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Early Retirement
Eligibility

Age 60 with 10 years of Credited Service.

Tier 1 only: Age 55 with 85 points; or 30 years of
Credited Service.

Monthly Benefit

Normal Retirement Benefit multiplied by a percentage
based on the following schedule:

Commencement Age	Percentage
42	21.0%
43	22.6%
44	24.3%
45	26.1%
46	28.2%
47	30.4%
48	32.8%
49	35.4%
50	38.3%
51	41.5%
52	45.0%
53	48.9%
54	53.2%
55	57.9%
56	63.5%
57	69.4%
58	75.2%
59	80.8%
60	86.7%
61	93.3%
62+	100.0%

For Tier 1 employees who retired with at least 85 points
or 30 years of Credited Service, the reduction for early
retirement is eliminated at age 62 and one month.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Early Retirement Supplement
Eligibility

Tier 1 employee who retires with at least 30 years of Credited Service.

Monthly Benefit

Amount necessary so that total benefit payable equals the amount in the following table:

Retirement	Amount
10/01/2003–09/01/2004	\$2,805
10/01/2004–09/01/2005	\$2,875
10/01/2005–09/01/2006	\$2,950
10/01/2006 and later	\$3,020

The Early Retirement Supplement is determined based on the Early Retirement Benefit before any offset for the benefit based on pre-May 1, 2002 Credited Service. Behr America's share of the Early Retirement Supplement is determined by the following fraction:

$$\frac{30 - \text{Minimum (30, pre-May 1, 2002 Credited Service)}}{30}$$

The Early Retirement Supplement is payable until age 62 and one month.

Interim Supplement
Eligibility

Tier 1 employee who retires with less than 30 years of Credited Service.

Monthly Benefit

Credited Service times the following amount:

Retirement Age	10/01/2003-09/01/2004	10/01/2004-09/01/2005	10/01/2005-09/01/2006	10/01/2006-and Later
55	\$20.10	\$20.70	\$21.35	\$21.90
56	\$23.75	\$24.45	\$25.20	\$25.85
57	\$28.70	\$29.50	\$30.45	\$31.25
58	\$33.65	\$34.60	\$35.70	\$36.60
59	\$37.55	\$38.60	\$39.85	\$40.85
60	\$43.45	\$44.70	\$46.10	\$47.30
61	\$43.45	\$44.70	\$46.10	\$47.30

The benefit is reduced by the benefit based on Credited Service as of May 1, 2002. The Interim Supplement is payable until age 62 and one month.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Deferred Vested Retirement

Eligibility

Five years of Credited Service.

Monthly Benefit

The Accrued Benefit as of the date of termination payable at the participant's Normal Retirement Age or a reduced benefit commencing on or after attaining age 60. Reduction is 5/9th of 1 percent for each month prior to age 65.

Tier 1 employees may commence at age 55 if they have at least 85 points. Benefit is reduced based on the following table:

Commencement Age	Percentage
55	42.5%
56	46.4%
57	50.6%
58	55.4%
59	60.7%
60	66.7%

Disability Retirement

Eligibility

Participant becomes totally and permanently disabled and retires before age 65 with 10 years of Credited Service.

Monthly Benefit

Accrued Benefit at Disability Retirement payable until age 65.

Tier 1 employees may also receive an additional monthly benefit payable until the employee is entitled to receive Social Security benefits.

Preretirement Surviving Spouse Benefit

Eligibility

Five years of service.

Monthly Benefit

Accrued Benefit reduced for 50% Joint and Survivor form (65% Joint and Survivor form if retirement eligible) and early commencement.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Normal Forms of Payment
For Unmarried Employees

Life annuity.

For Married Employees

The actuarial equivalent 65% joint and survivor annuity.

Optional Forms of Payment

Life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity.

Actuarial Equivalence

Lump Sums based on applicable interest rates and mortality pursuant to code section 417(e). Conversions to other forms of payment are based on factors in the plan document.

Definitions

Accrued Benefit

The amount which a participant is entitled to commencing on his Normal Retirement Date in the form of a straight life annuity based on his Credited Service.

Credited Service

After April 30, 2002

One year of service for each calendar year an employee completes 1,700 hours of service. Fractional service is computed for less than 1,700 hours.

Prior to May 1, 2002

Service determined by DaimlerChrysler Corporation for the IUE Pension Agreement.

Service was frozen for Tier 3 on January 1, 2008.

Plan Year

Calendar year.

Tier 1

Local 775 employees (Hourly) hired by DaimlerChrysler Corporation prior to April 1, 1985 and Local 758 employees (Salaried) hired by DaimlerChrysler Corporation prior to June 16, 1987.

Tier 2

Other IUE Hourly Employees hired before January 1, 1992; Other Salaried IUE Employees hired before May 5, 2003.

Tier 3

Other IUE Hourly Employees hired on or after January 1, 1992 and before October 22, 2007.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

An increase in the annual maximum benefit limit under IRC section 415 from \$200,000 in 2012 to \$205,000 in 2013.

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

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

MAHLE Behr Dayton, L.L.C. has elected to defer the interest rate stabilization provisions of the Highway and Transportation Funding Act of 2014 (HATFA) to the 2014 plan year for all purposes. Consequently, all information shown for the 2013 plan year does not reflect the HATFA stabilization provisions.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the interest rate assumption from segment rates as of September 2011 to segment rates as of September 2012, each adjusted as applicable to fall within the 25-year average interest rate corridor under MAP-21.
- A change in the mortality assumption from the 2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) to the 2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
- A change in the retirement age assumption for terminated vested participants from age 65 to age 63 to better reflect anticipated plan experience.

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29			14							
30-34		7	29	27	6					
35-39		5	19	28	56					
40-44		7	17	17	80					
45-49		2	12	16	81	8	6			
50-54		6	21	15	79	6	13			
55-59		4	17	11	55	4	26	1		
60-64		2	10	5	21	1	11	2		
65-69		2	4	2	10		4			
70+			1	1	1		1			1

N-774

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 1,036,416	January 1, 2013	7	\$ 172,970

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.38%	Interest Adjusted Contribution
September 12, 2014	\$ 626,134	619	\$ 563,788
Total Contribution	\$ 626,134		\$ 563,788

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

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

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

	Average Age	% of Active Participants
Less Than 30 Years of Service	59.41	99.5%
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Weighted Average Retirement Age	59.38	

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Less than 30 years of service at retirement			
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Age	Rate	Weight	Product (a) × (b) × (c)
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56.5	15.00%	0.8500	7.20
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58.5	25.00%	0.6141	8.98
59.5	25.00%	0.4606	6.85
60.5	25.00%	0.3454	5.22
61.5	25.00%	0.2591	3.98
62.5	25.00%	0.1943	3.04
63.5	25.00%	0.1457	2.31
64.5	25.00%	0.1093	1.76
65.5	40.00%	0.0820	2.15
66.5	25.00%	0.0492	0.82
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Weighted Average			59.41

At least 30 years of service at retirement			
(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
48.5	15.00%	1.0000	7.28
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58.5	25.00%	0.1969	2.88
59.5	25.00%	0.1477	2.20
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61.5	35.00%	0.0775	1.67
62.5	45.00%	0.0504	1.42
63.5	45.00%	0.0277	0.79
64.5	50.00%	0.0152	0.49
65.5	75.00%	0.0076	0.37
66.5	50.00%	0.0019	0.06
67.5	50.00%	0.0010	0.03
68.5	50.00%	0.0005	0.02
69.5	50.00%	0.0002	0.01
70	100.00%	0.0001	0.01
Weighted Average			53.49

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the interest rate assumption from segment rates as of September 2011 to segment rates as of September 2012, each adjusted as applicable to fall within the 25-year average interest rate corridor under MAP-21.
- A change in the mortality assumption from the 2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e) to the 2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
- A change in the retirement age assumption for terminated vested participants from age 65 to age 63 to better reflect anticipated plan experience.

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29			14							
30-34		7	29	27	6					
35-39		5	19	28	56					
40-44		7	17	17	80					
45-49		2	12	16	81	8	6			
50-54		6	21	15	79	6	13			
55-59		4	17	11	55	4	26	1		
60-64		2	10	5	21	1	11	2		
65-69		2	4	2	10		4			
70+			1	1	1		1			1

N-774

Schedule SB Attachment (Form 5500)—2013 Plan Year
 Behr Dayton Thermal Products-IUE Pension Agreement
 EIN: 02-0574546 PN: 004

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	4.94%
2nd Segment Rate	6.15%
3rd Segment Rate	6.76%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2012), without regard to the MAP-21 interest rate corridor
1st Segment Rate	1.75%
2nd Segment Rate	4.62%
3rd Segment Rate	5.72%
Optional Payment Form Election Percentage	Life Annuity: 25% of males and 70% of females 65% Joint & Survivor: 75% of males and 30% of females
Optional Payment Form Conversion Interest Rate	As defined in plan provisions
Optional Payment Form Conversion Mortality	As defined in plan provisions
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 63
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 100% of males and 100% of females have an eligible spouse, and that males

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

	are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$205,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2011 Plan Year	8.00%, limited to 6.57%
2012 Plan Year	8.00%, limited to 7.52%
Trust Expenses Included in Target Normal Cost	\$109,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Table 1

Retirement Rates

Age	Years of Service	
	0-29	30+
48	0.00%	15.00%
49	0.00%	15.00%
50	0.00%	15.00%
51	0.00%	15.00%
52	0.00%	15.00%
53	0.00%	15.00%
54	0.00%	15.00%
55	15.00%	15.00%
56	15.00%	15.00%
57	15.00%	15.00%
58	25.00%	25.00%
59	25.00%	25.00%
60	25.00%	30.00%
61	25.00%	35.00%
62	25.00%	45.00%
63	25.00%	45.00%
64	25.00%	50.00%
65	40.00%	75.00%
66	25.00%	50.00%
67	25.00%	50.00%
68	25.00%	50.00%
69	25.00%	50.00%
70+	100.00%	100.00%

Schedule SB Attachment (Form 5500)—2013 Plan Year
 Behr Dayton Thermal Products-IUE Pension Agreement
 EIN: 02-0574546 PN: 004

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
15	17.79%	45	11.35%
16	17.79%	46	11.14%
17	17.79%	47	10.95%
18	17.79%	48	10.75%
19	17.79%	49	10.56%
20	17.79%	50	10.37%
21	17.47%	51	10.19%
22	17.16%	52	10.00%
23	16.85%	53	9.83%
24	16.55%	54	9.65%
25	16.26%	55	9.48%
26	15.97%	56	9.31%
27	15.68%	57	9.14%
28	15.41%	58	8.98%
29	15.13%	59	8.82%
30	14.86%	60	8.66%
31	14.60%	61	8.51%
32	14.34%	62	8.36%
33	14.08%	63	8.21%
34	13.83%	64	8.06%
35	13.58%	65+	0.00%
36	13.34%		
37	13.10%		
38	12.87%		
39	12.64%		
40	12.41%		
41	12.19%		
42	11.98%		
43	11.76%		
44	11.55%		

Schedule SB Attachment (Form 5500)—2013 Plan Year
 Behr Dayton Thermal Products-IUE Pension Agreement
 EIN: 02-0574546 PN: 004

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.0455%	0.0682%	45	0.2149%	0.3253%
16	0.0455%	0.0682%	46	0.2387%	0.3333%
17	0.0455%	0.0682%	47	0.2625%	0.3413%
18	0.0455%	0.0682%	48	0.3102%	0.3933%
19	0.0455%	0.0682%	49	0.3579%	0.4453%
20	0.0455%	0.0682%	50	0.4056%	0.4972%
21	0.0455%	0.0682%	51	0.4533%	0.5492%
22	0.0455%	0.0682%	52	0.5010%	0.6012%
23	0.0471%	0.0722%	53	0.5810%	0.6521%
24	0.0487%	0.0761%	54	0.6610%	0.7031%
25	0.0502%	0.0801%	55	0.7410%	0.7540%
26	0.0518%	0.0841%	56	0.8209%	0.8050%
27	0.0534%	0.0880%	57	0.9009%	0.8559%
28	0.0561%	0.0946%	58	0.9628%	0.8663%
29	0.0588%	0.1011%	59	1.0247%	0.8767%
30	0.0616%	0.1076%	60	1.0867%	0.8871%
31	0.0643%	0.1142%	61	1.1486%	0.8975%
32	0.0671%	0.1207%	62	1.2105%	0.9079%
33	0.0721%	0.1364%	63	1.2105%	0.9079%
34	0.0772%	0.1520%	64	1.2105%	0.9079%
35	0.0823%	0.1677%	65+	0.0000%	0.0000%
36	0.0874%	0.1833%			
37	0.0925%	0.1990%			
38	0.1027%	0.2194%			
39	0.1129%	0.2399%			
40	0.1231%	0.2603%			
41	0.1333%	0.2808%			
42	0.1435%	0.3012%			
43	0.1673%	0.3092%			
44	0.1911%	0.3173%			

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, Part V—Summary of Plan Provisions

Effective Date May 1, 2002; most recently amended on December 21, 2010 to incorporate certain requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008 and several other minor changes.

Date of Participation Employment with Behr Dayton Thermal Products and participation in IUE Local 775 (Hourly) hired before October 22, 2007; or Local 758 (Salaried) hired before May 5, 2003.

Normal Retirement
Eligibility

Tier 1 Age 65 with one year of Credited Service.

Tier 2 and Tier 3 Age 65 with 10 years of Credited Service.

Monthly Benefit
Tier 1

Credited Service times the following amount:

Job Classification	10/01/2003-09/01/2004	10/01/2004-09/01/2005	10/01/2005-09/01/2006	10/01/2006-and Later
A	\$47.75	\$48.80	\$49.85	\$50.90
B	\$48.00	\$49.05	\$50.10	\$51.15
C	\$48.25	\$49.30	\$50.35	\$51.40
D	\$48.50	\$49.55	\$50.60	\$51.65

Tier 2 and Tier 3

Credited Service times the following amount:

Date	Amount
Prior to 09/28/2003	\$15.00
09/28/2003 to 09/28/2007	\$16.00
09/27/2007 and later	\$17.00

For Tier 1, Tier 2 and Tier 3, the Normal Retirement Benefit is reduced by the benefit based on Credited Service as of May 1, 2002. For Tier 3 participants, service is frozen as of January 1, 2008.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Early Retirement
Eligibility

Age 60 with 10 years of Credited Service.

Tier 1 only: Age 55 with 85 points; or 30 years of Credited Service.

Monthly Benefit

Normal Retirement Benefit multiplied by a percentage based on the following schedule:

Commencement Age	Percentage
42	21.0%
43	22.6%
44	24.3%
45	26.1%
46	28.2%
47	30.4%
48	32.8%
49	35.4%
50	38.3%
51	41.5%
52	45.0%
53	48.9%
54	53.2%
55	57.9%
56	63.5%
57	69.4%
58	75.2%
59	80.8%
60	86.7%
61	93.3%
62+	100.0%

For Tier 1 employees who retired with at least 85 points or 30 years of Credited Service, the reduction for early retirement is eliminated at age 62 and one month.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Early Retirement Supplement
Eligibility

Tier 1 employee who retires with at least 30 years of Credited Service.

Monthly Benefit

Amount necessary so that total benefit payable equals the amount in the following table:

Retirement	Amount
10/01/2003–09/01/2004	\$2,805
10/01/2004–09/01/2005	\$2,875
10/01/2005–09/01/2006	\$2,950
10/01/2006 and later	\$3,020

The Early Retirement Supplement is determined based on the Early Retirement Benefit before any offset for the benefit based on pre-May 1, 2002 Credited Service. Behr America's share of the Early Retirement Supplement is determined by the following fraction:

$$\frac{30 - \text{Minimum (30, pre-May 1, 2002 Credited Service)}}{30}$$

The Early Retirement Supplement is payable until age 62 and one month.

Interim Supplement
Eligibility

Tier 1 employee who retires with less than 30 years of Credited Service.

Monthly Benefit

Credited Service times the following amount:

Retirement Age	10/01/2003-09/01/2004	10/01/2004-09/01/2005	10/01/2005-09/01/2006	10/01/2006-and Later
55	\$20.10	\$20.70	\$21.35	\$21.90
56	\$23.75	\$24.45	\$25.20	\$25.85
57	\$28.70	\$29.50	\$30.45	\$31.25
58	\$33.65	\$34.60	\$35.70	\$36.60
59	\$37.55	\$38.60	\$39.85	\$40.85
60	\$43.45	\$44.70	\$46.10	\$47.30
61	\$43.45	\$44.70	\$46.10	\$47.30

The benefit is reduced by the benefit based on Credited Service as of May 1, 2002. The Interim Supplement is payable until age 62 and one month.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Deferred Vested Retirement
Eligibility

Five years of Credited Service.

Monthly Benefit

The Accrued Benefit as of the date of termination payable at the participant's Normal Retirement Age or a reduced benefit commencing on or after attaining age 60. Reduction is 5/9th of 1 percent for each month prior to age 65.

Tier 1 employees may commence at age 55 if they have at least 85 points. Benefit is reduced based on the following table:

Commencement Age	Percentage
55	42.5%
56	46.4%
57	50.6%
58	55.4%
59	60.7%
60	66.7%

Disability Retirement
Eligibility

Participant becomes totally and permanently disabled and retires before age 65 with 10 years of Credited Service.

Monthly Benefit

Accrued Benefit at Disability Retirement payable until age 65.

Tier 1 employees may also receive an additional monthly benefit payable until the employee is entitled to receive Social Security benefits.

Preretirement Surviving Spouse Benefit
Eligibility

Five years of service.

Monthly Benefit

Accrued Benefit reduced for 50% Joint and Survivor form (65% Joint and Survivor form if retirement eligible) and early commencement.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Normal Forms of Payment	
For Unmarried Employees	Life annuity.
For Married Employees	The actuarial equivalent 65% joint and survivor annuity.
Optional Forms of Payment	Life annuity, 50% joint and survivor annuity, 75% joint and survivor annuity, 100% joint and survivor annuity.
Actuarial Equivalence	Lump Sums based on applicable interest rates and mortality pursuant to code section 417(e). Conversions to other forms of payment are based on factors in the plan document.
Definitions	
Accrued Benefit	The amount which a participant is entitled to commencing on his Normal Retirement Date in the form of a straight life annuity based on his Credited Service.
Credited Service	
After April 30, 2002	One year of service for each calendar year an employee completes 1,700 hours of service. Fractional service is computed for less than 1,700 hours.
Prior to May 1, 2002	Service determined by DaimlerChrysler Corporation for the IUE Pension Agreement.
	Service was frozen for Tier 3 on January 1, 2008.
Plan Year	Calendar year.
Tier 1	Local 775 employees (Hourly) hired by DaimlerChrysler Corporation prior to April 1, 1985 and Local 758 employees (Salaried) hired by DaimlerChrysler Corporation prior to June 16, 1987.
Tier 2	Other IUE Hourly Employees hired before January 1, 1992; Other Salaried IUE Employees hired before May 5, 2003.
Tier 3	Other IUE Hourly Employees hired on or after January 1, 1992 and before October 22, 2007.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

An increase in the annual maximum benefit limit under IRC section 415 from \$200,000 in 2012 to \$205,000 in 2013.

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

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

MAHLE Behr Dayton, L.L.C. has elected to defer the interest rate stabilization provisions of the Highway and Transportation Funding Act of 2014 (HATFA) to the 2014 plan year for all purposes. Consequently, all information shown for the 2013 plan year does not reflect the HATFA stabilization provisions.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Behr Dayton Thermal Products-IUE Pension Agreement
EIN: 02-0574546 PN: 004

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 1,036,416	January 1, 2013	7	\$ 172,970