

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>04/01/2013</u> and ending <u>03/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>NISSIN BRAKE GEORGIA, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>09/01/2003</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>09/01/2003</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>09/01/2003</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>NISSIN BRAKE GEORGIA, INC.</u> <u>216 THACKER DR</u> <u>ROCK SPRING, GA 30739</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>58-2580401</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>706-764-1239</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336300</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>58-2580401</u>	2c Sponsor's telephone number <u>706-764-1239</u>	2d Business code (see instructions) <u>336300</u>	
2b Employer Identification Number (EIN) <u>58-2580401</u>					
2c Sponsor's telephone number <u>706-764-1239</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.	12/15/2014	PENNY GRIGG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: 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	155
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	155
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	9
d Subtotal. Add lines 6a , 6b , and 6c		6d	164
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	164
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	26
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	11
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: 2E 2G 2J 2K 2T 3D			
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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning **04/01/2013** and ending **03/31/2014**

A Name of plan NISSIN BRAKE GEORGIA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 NISSIN BRAKE GEORGIA, INC.	D Employer Identification Number (EIN) 58-2580401

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

HARTFORD LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-0974148	88072	GA-023187	26	04/01/2013	03/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
1445	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

PLANNING CORP OF AMERICA
880 CARILLON PKWY TWR 3
ST PETERSBURG, FL 33716

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1445			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	29195
5 Current value of plan's interest under this contract in separate accounts at year end	5	446954

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year	7b	27976
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c Additions: (1) Contributions deposited during the year	7c(1)	2206	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	836	
(4) Transferred from separate account	7c(4)	0	
(5) Other (specify below)	7c(5)	0	
▶			

(6) Total additions **7c(6)** 3042

d Total of balance and additions (add lines 7b and 7c(6))	7d	31018
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e Deductions:			
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1823	
(2) Administration charge made by carrier	7e(2)	0	
(3) Transferred to separate account	7e(3)	0	
(4) Other (specify below)	7e(4)	0	
▶			

(5) Total deductions **7e(5)** 1823

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	29195
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 04/01/2013 and ending 03/31/2014

A Name of plan NISSIN BRAKE GEORGIA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 NISSIN BRAKE GEORGIA, INC.	D Employer Identification Number (EIN) 58-2580401	

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

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)

MASS MUTUAL LIFE INSURANCE CO.

04-1590850

(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 23 37 38 49 50 54 55 56 59 60 62 63 64 65 66	NONE	0	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?
67 99			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MASS MUTUAL LIFE INSURANCE CO.	15 23 37 38 49 50 54 55 56 59 60 62 63 64 65 66 67 99	0
(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.	
SEE ATTACHED 04-1590850	SEE ATTACHED	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 04/01/2013 and ending 03/31/2014		
A Name of plan NISSIN BRAKE GEORGIA, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 NISSIN BRAKE GEORGIA, INC.	D Employer Identification Number (EIN) 58-2580401	

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: HARTFORD ADVANTAGE TK	
--	--

b Name of sponsor of entity listed in (a): HARTFORD LIFE INSURANCE COMPANY	
---	--

c EIN-PN 06-0974148-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 446954
--	--	--

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning 04/01/2013 and ending 03/31/2014		
A Name of plan NISSIN BRAKE GEORGIA, INC. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 NISSIN BRAKE GEORGIA, INC.		D Employer Identification Number (EIN) 58-2580401

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)		
(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)	0	0
(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)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	0	0
(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)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	364147	446954
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	27976	29195
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(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	392123	476149

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	392123	476149
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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)	11493	
(B) Participants	2a(1)(B)	29991	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		41484

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	0	
(F) Other	2b(1)(F)	836	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		836

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(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)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		64550
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		0
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		106870

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	22844	
(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)		22844
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		22844

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		84026
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: HOLMES CPA PLLC

(2) EIN: 45-5353411

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 04/01/2013 and ending 03/31/2014

A Name of plan <u>NISSIN BRAKE GEORGIA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NISSIN BRAKE GEORGIA, INC.</u>	D Employer Identification Number (EIN) <u>58-2580401</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
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>06-0974148</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	<u>0</u>	
b Enter the amount contributed by the employer to the plan for this plan year.....	6b	<u>0</u>	
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	<u>0</u>	
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

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

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

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

Years Ended March 31, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of
Nissin Brake Georgia, Inc. 401(k) Plan

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of the Nissin Brake Georgia, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of March 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year then ended March 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with modified cash basis of accounting described in note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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

My responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with the modified cash basis of accounting. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Massachusetts Mutual Life Insurance Company, as the administrative services provider for the Hartford Life Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. I have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended March 31, 2014 and 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

I draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. My opinion is not modified with respect to that matter.

Other Matter - Supplemental Schedule

The supplemental schedule of assets (held at end of year), is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, has been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, is presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

HOLMES CPA PLLC

A handwritten signature in black ink, appearing to read "Kimberly J. Holmes". The signature is written in a cursive, flowing style.

November 20, 2014

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
MARCH 31, 2014 AND 2013

ASSETS		
	<u>2014</u>	<u>2013</u>
Investments (at fair value):		
Guaranteed interest account	\$ 29,195	\$ 27,976
Pooled separate accounts	<u>446,954</u>	<u>364,147</u>
Total investments, at fair value	<u>476,149</u>	<u>392,123</u>
 TOTAL ASSETS	 <u>\$ 476,149</u>	 <u>\$ 392,123</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 476,149</u>	 <u>\$ 392,123</u>

See Notes to Financial Statements

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2014

ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 64,550
Interest income	<u>836</u>
Total investment income	<u>65,386</u>

Contributions:

Plan sponsor contributions	11,493
Participants contributions	<u>29,991</u>
Total contributions	<u>41,484</u>

TOTAL ADDITIONS 106,870

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants	<u>22,844</u>
-------------------------------	---------------

TOTAL DEDUCTIONS 22,844

NET INCREASE 84,026

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>392,123</u>
End of Year	<u>\$ 476,149</u>

See Notes to Financial Statements

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
March 31, 2014

NOTE A - DESCRIPTION OF THE PLAN

The following description of the Nissin Brake Georgia, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan which was adopted September 1, 2003, to provide retirement benefits for employees of Nissin Brake Georgia, Inc. (the "Plan Sponsor"). The Plan covers substantially all employees who have completed two months of service ("participants"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants may voluntarily make traditional 401(k) contributions to the Plan which are deductible by the participants for federal income tax. Participant contributions are permitted up to 100% of compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

The Plan provides that the Plan Sponsor will make matching contributions in an amount equal to 50% of each participant's contributions up to 4% of each participant's compensation.

The Plan Sponsor may contribute a discretionary amount authorized by the Plan Sponsor's Board of Directors; however, such discretionary contributions by the Plan Sponsor are not required. No discretionary employer contribution was made by the Plan Sponsor during 2014.

Plan Sponsor and participant contributions may not exceed the maximum amounts allowed for federal income tax purposes.

Participant Accounts

Each participant's account is credited or charged with the participant's contribution and allocations of Plan Sponsor contributions, investment earnings and losses. Allocations are based on participant compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting

Participants are immediately vested in their elective salary deferral plus actual earnings (losses) thereon. Vesting in the Plan Sponsor's matching contributions are based on years of continuous service. Participants vest 20% after one year of service and vesting increases 20% for each year thereafter, until the participant is fully vested upon attaining five years of service.

Payment of Benefits

Upon a participant's termination of service due to death, permanent disability, retirement, or other reason, a participant's interest will normally be distributed in a single lump-sum payment.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE A - DESCRIPTION OF THE PLAN (continued)

Forfeited Accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan Sponsor contribution portion of their accounts. At March 31, 2014, and 2013, forfeited nonvested accounts totaled \$39 and \$970, respectively. Such forfeitures reduce the Plan Sponsor's contributions or expenses to the Plan. In 2014, Plan Sponsor contributions were reduced by \$906 from forfeited nonvested accounts.

Hardship Withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan document. Hardship withdrawals are limited to the participant's contributions less any losses on those contributions.

Administrative Expenses

The Plan Sponsor pays substantially all administrative expenses of the Plan.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provision of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared under the modified cash basis of accounting. Under that basis, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. That basis differs from accounting principles generally accepted in the United States of America.

Investment Valuation and Income Recognition

The Plan's investment are stated at fair value as reported by the Custodian. Quoted market prices are used to value investments. Investment contracts with insurance companies are stated at fair value determined periodically by Hartford Life Insurance Company, and approximate contract value. Pooled separate accounts are stated at the net asset value of the underlying mutual fund shares held at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Date of Management's Review

Subsequent events were evaluated through November 20, 2014, which is the date the financial statements were available to be issued.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE C - INVESTMENTS

The following information was certified as complete and accurate by Massachusetts Mutual Life Insurance Company, as the administrative services provider for the Hartford Life Insurance Company, the custodian, as of March 31, 2014 and 2013, respectively:

	2014	2013
Investments, at fair value:		
Guaranteed interest account	\$ 29,195	\$ 27,976
Pooled separate accounts	<u>446,954</u>	<u>364,147</u>
	<u>\$ 476,149</u>	<u>\$ 392,123</u>

All of net appreciation in fair value of investments for the year ended March 31, 2014, is related to the pooled separate accounts for which the underlying assets are primarily mutual funds.

The fair value of investments that represent 5% or more of the Plan's net assets as of March 31, 2014 and 2013 are as follows:

	2014	2013
Fidelity Advisor Stock Select	\$ 114,225	\$ 92,435
Invesco Small Cap Growth	\$ 75,223	\$ 58,502
Money Market Fixed Account	\$ 29,195	\$ 27,976
Oppenheimer International Growth	\$ 71,577	\$ 64,758
Pioneer A	\$ 55,184	\$ 33,950
Pioneer Bond A	\$ 27,794	\$ 25,148
Pioneer Ibbotson Moderate Allocation	\$ 47,258	\$ 39,643
Pioneer Oak Ridge Large Cap Growth	\$ 26,412	**

** Investment does not represent 5% or more of the Plan's net assets for respective year.

NOTE D - INVESTMENT CONTRACT WITH INSURANCE COMPANY:

The Plan is party to an investment contract with an insurance company, Hartford Life Insurance Company. This investment contract is not considered fully-benefit responsive. The insurance company maintains the Plan's contributions in guaranteed interest accounts which are credited with earnings on the underlying investments and charged for Plan withdrawals, losses and administrative expenses. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value, which approximates contract value, of the guaranteed interest accounts was \$29,195 and \$27,976 as of March 31, 2014 and 2013, respectively. The average yield and crediting interest rate was 3.00% for 2014 and 2013. The crediting interest rate is based on a formula agreed upon with the issuer and may be reviewed on a daily, monthly or quarterly basis for resetting.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE E - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits - modified cash basis. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Financial instruments measured at fair value are categorized into a three-level classification. The lowest level input that is significant to the fair value measurement of a financial instrument is used to categorize the instrument and reflects the judgment of management. Financial assets and liabilities are presented at fair value are categorized as follows:

Level 1:

Inputs are unadjusted and represent quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2:

Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.

Level 3:

Inputs are unobservable and supported by little or no market activity.

The Plan uses the following methods and assumptions in estimating the fair values of the Plan's financial instruments:

Pooled separate accounts - fair values equal the net asset value (NAV) per unit of shares held by the Plan at year end. The NAV per unit of shares held by the Plan at year end. The NAV per unit is based on the market value of the underlying investments held by the pooled separate accounts at year end. The net asset value per unit is not a publicly-quoted price in an active market.

Guaranteed interest account - fair values are based on the amount the Plan would receive if the contract was terminated at the reporting date, which is book value less an early withdrawal charge, discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE E - FAIR VALUE MEASUREMENTS (continued)

The categorization of fair value measurements of the Plan's assets, by input level, is as follows:

		Fair Value Measurements Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>March 31, 2014</u>				
Guaranteed interest accounts	\$ 29,195	\$ -	\$ 29,195	\$ -
Pooled separate accounts	<u>446,954</u>	<u>-</u>	<u>446,954</u>	<u>-</u>
Total	<u>\$ 476,149</u>	<u>\$ -</u>	<u>\$ 476,149</u>	<u>\$ -</u>
<u>March 31, 2013</u>				
Guaranteed interest accounts	\$ 27,976	\$ -	\$ -	\$ 27,976
Pooled separate accounts	<u>364,147</u>	<u>-</u>	<u>364,147</u>	<u>-</u>
Total	<u>\$ 392,123</u>	<u>\$ -</u>	<u>\$ 364,147</u>	<u>\$ 27,976</u>

Changes in the Plan's assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) are as follows:

	Guaranteed Interest Accounts
Balance at March 31, 2013	<u>\$ 27,976</u>
Transfers to level 2 investments	<u>(27,976)</u>
Balance at March 31, 2014	<u>\$ -</u>

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE F - INCOME TAX STATUS

The Company adopted a prototype plan, which received a favorable determination letter from the Internal Revenue Service ("IRS") on March 31, 2008, stating that the form of the prototype plan is acceptable under Section 401 (a) of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401 (a) of the IRC. However, the plan administrator is designed and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of March 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE G - RELATED PARTY TRANSACTIONS

All Plan investments are currently managed by Hartford Life Insurance Company, the custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions. No fees were paid to the custodian by the Plan during 2014.

NOTE H - RISKS AND UNCERTAINTIES

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

SUPPLEMENTAL SCHEDULE

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
SCHEDULE H, Line 4i - Schedule of Assets (Held at End of Year)
EIN 58-2580401, PLAN NO. 001
March 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Guaranteed interest account			
*	Hartford Life Insurance Co	Money Market Fixed Account	**	<u>\$ 29,195</u>
	Pooled separate accounts			
*	Hartford Life Insurance Co	Pioneer A	**	55,184
*	Hartford Life Insurance Co	Fidelity Advisor Stock Select	**	114,225
*	Hartford Life Insurance Co	Invesco Small Cap Growth	**	75,223
*	Hartford Life Insurance Co	Oppenheimer International Growth	**	71,577
*	Hartford Life Insurance Co	Pioneer Ibbotson Aggressive Allocation	**	8,437
*	Hartford Life Insurance Co	Pioneer Oak Ridge Large Cap Growth	**	26,412
*	Hartford Life Insurance Co	Pioneer Bond A	**	27,794
*	Hartford Life Insurance Co	Pioneer Ibbotson Moderate Allocation	**	47,258
*	Hartford Life Insurance Co	Pioneer Core Equity A	**	7,662
*	Hartford Life Insurance Co	Pioneer Short Term Income A	**	7,286
*	Hartford Life Insurance Co	Pioneer Ibbotson Growth Allocation	**	<u>5,896</u>
	Total Pooled separate accounts			<u>446,954</u>
	Total Investments			<u>\$ 476,149</u>

* Represents a party-in-interest

** Not required for participant directed plans

SUMMARY ANNUAL REPORT

For NISSIN BRAKE GEORGIA, INC. 401(K) PLAN

This is a summary of the annual report for NISSIN BRAKE GEORGIA, INC. 401(K) PLAN, EIN 58-2580401, Plan No. 001, for period April 01, 2013 through March 31, 2014. The annual report has been filed with the Employee Benefits Security Administration, U.S. Department of Labor, as required under the Employee Retirement Income Security Act of 1974 (ERISA).

Basic Financial Statement

Benefits under the plan are provided by insurance and a trust fund. Plan expenses were \$22,844. These expenses included \$22,844 in benefits paid to participants and beneficiaries. A total of 164 persons were participants in or beneficiaries of the plan at the end of the plan year, although not all of these persons had yet earned the right to receive benefits.

The value of plan assets, after subtracting liabilities of the plan, was \$476,149 as of March 31, 2014, compared to \$392,123 as of April 01, 2013. During the plan year the plan experienced an increase in its net assets of \$84,026. This increase includes unrealized appreciation and depreciation in the value of plan assets; that is, the difference between the value of the plan's assets at the end of the year and the value of the assets at the beginning of the year or the cost of assets acquired during the year. The plan had total income of \$106,870, including employer contributions of \$11,493, employee contributions of \$29,991, and earnings from investments of \$65,386.

Your Rights To Additional Information

You have the right to receive a copy of the full annual report, or any part thereof, on request. The items listed below are included in that report:

- an accountant's report;
- financial information;
- assets held for investment;
- insurance information, including sales commissions paid by insurance carriers;
- information regarding any common or collective trusts, pooled separate accounts, master trusts or 103-12 investment entities in which the plan participates;

To obtain a copy of the full annual report, or any part thereof, write or call the office of NISSIN BRAKE GEORGIA, INC. at 216 THACKER DR, ROCK SPRING, GA 30739, or by telephone at (706) 764-1239. The charge to cover copying costs will be \$0.00 for the full annual report, or \$0.00 per page for any part thereof.

You also have the right to receive from the plan administrator, on request and at no charge, a statement of the assets and liabilities of the plan and accompanying notes, or a statement of income and expenses of the plan and accompanying notes, or both. If you request a copy of the full annual report from the plan administrator, these two statements and accompanying notes will be included as part of that report. The charge to cover copying costs given above does not include a charge for the copying of these portions of the report because these portions are furnished without charge.

You also have the legally protected right to examine the annual report at the main office of the plan (NISSIN BRAKE GEORGIA, INC., 216 THACKER DR, ROCK SPRING, GA 30739) and at the U.S. Department of

Labor in Washington, D.C., or to obtain a copy from the U.S. Department of Labor upon payment of copying costs. Requests to the Department should be addressed to: Public Disclosure Room, Room N1513, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

Years Ended March 31, 2014 and 2013

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of
Nissin Brake Georgia, Inc. 401(k) Plan

Report on the Financial Statements

I was engaged to audit the accompanying financial statements of the Nissin Brake Georgia, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of March 31, 2014 and 2013, and the related statement of changes in net assets available for benefits for the year then ended March 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with modified cash basis of accounting described in note B; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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

My responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with the modified cash basis of accounting. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by Massachusetts Mutual Life Insurance Company, as the administrative services provider for the Hartford Life Insurance Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. I have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended March 31, 2014 and 2013, that the information provided to the plan administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

I draw attention to Note B of the financial statements, which describes the basis of accounting. The financial statements and supplemental schedule were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. My opinion is not modified with respect to that matter.

Other Matter - Supplemental Schedule

The supplemental schedule of assets (held at end of year), is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, I do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, has been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, is presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

HOLMES CPA PLLC

A handwritten signature in black ink, appearing to read "Kimberly J. Holmes".

November 20, 2014

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
MARCH 31, 2014 AND 2013

ASSETS		
	<u>2014</u>	<u>2013</u>
Investments (at fair value):		
Guaranteed interest account	\$ 29,195	\$ 27,976
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Total investments, at fair value	<u>476,149</u>	<u>392,123</u>
 TOTAL ASSETS	 <u>\$ 476,149</u>	 <u>\$ 392,123</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 476,149</u>	 <u>\$ 392,123</u>

See Notes to Financial Statements

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS -
MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2014

ADDITIONS

Additions to net assets attributed to:

Investment income:

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Total investment income	<u>65,386</u>

Contributions:

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Total contributions	<u>41,484</u>

TOTAL ADDITIONS 106,870

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants	<u>22,844</u>
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TOTAL DEDUCTIONS 22,844

NET INCREASE 84,026

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>392,123</u>
End of Year	<u>\$ 476,149</u>

See Notes to Financial Statements

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
March 31, 2014

NOTE A - DESCRIPTION OF THE PLAN

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The Plan provides that the Plan Sponsor will make matching contributions in an amount equal to 50% of each participant's contributions up to 4% of each participant's compensation.

The Plan Sponsor may contribute a discretionary amount authorized by the Plan Sponsor's Board of Directors; however, such discretionary contributions by the Plan Sponsor are not required. No discretionary employer contribution was made by the Plan Sponsor during 2014.

Plan Sponsor and participant contributions may not exceed the maximum amounts allowed for federal income tax purposes.

Participant Accounts

Each participant's account is credited or charged with the participant's contribution and allocations of Plan Sponsor contributions, investment earnings and losses. Allocations are based on participant compensation or account balances as defined in the plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Vesting

Participants are immediately vested in their elective salary deferral plus actual earnings (losses) thereon. Vesting in the Plan Sponsor's matching contributions are based on years of continuous service. Participants vest 20% after one year of service and vesting increases 20% for each year thereafter, until the participant is fully vested upon attaining five years of service.

Payment of Benefits

Upon a participant's termination of service due to death, permanent disability, retirement, or other reason, a participant's interest will normally be distributed in a single lump-sum payment.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE A - DESCRIPTION OF THE PLAN (continued)

Forfeited Accounts

Forfeitures are created when participants terminate employment prior to becoming fully vested in the Plan Sponsor contribution portion of their accounts. At March 31, 2014, and 2013, forfeited nonvested accounts totaled \$39 and \$970, respectively. Such forfeitures reduce the Plan Sponsor's contributions or expenses to the Plan. In 2014, Plan Sponsor contributions were reduced by \$906 from forfeited nonvested accounts.

Hardship Withdrawals

The Plan permits distributions in the event of a hardship, as defined in the plan document. Hardship withdrawals are limited to the participant's contributions less any losses on those contributions.

Administrative Expenses

The Plan Sponsor pays substantially all administrative expenses of the Plan.

Plan Termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provision of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan have been prepared under the modified cash basis of accounting. Under that basis, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. That basis differs from accounting principles generally accepted in the United States of America.

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The Plan's investment are stated at fair value as reported by the Custodian. Quoted market prices are used to value investments. Investment contracts with insurance companies are stated at fair value determined periodically by Hartford Life Insurance Company, and approximate contract value. Pooled separate accounts are stated at the net asset value of the underlying mutual fund shares held at year-end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Date of Management's Review

Subsequent events were evaluated through November 20, 2014, which is the date the financial statements were available to be issued.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE C - INVESTMENTS

The following information was certified as complete and accurate by Massachusetts Mutual Life Insurance Company, as the administrative services provider for the Hartford Life Insurance Company, the custodian, as of March 31, 2014 and 2013, respectively:

	2014	2013
Investments, at fair value:		
Guaranteed interest account	\$ 29,195	\$ 27,976
Pooled separate accounts	<u>446,954</u>	<u>364,147</u>
	<u>\$ 476,149</u>	<u>\$ 392,123</u>

All of net appreciation in fair value of investments for the year ended March 31, 2014, is related to the pooled separate accounts for which the underlying assets are primarily mutual funds.

The fair value of investments that represent 5% or more of the Plan's net assets as of March 31, 2014 and 2013 are as follows:

	2014	2013
Fidelity Advisor Stock Select	\$ 114,225	\$ 92,435
Invesco Small Cap Growth	\$ 75,223	\$ 58,502
Money Market Fixed Account	\$ 29,195	\$ 27,976
Oppenheimer International Growth	\$ 71,577	\$ 64,758
Pioneer A	\$ 55,184	\$ 33,950
Pioneer Bond A	\$ 27,794	\$ 25,148
Pioneer Ibbotson Moderate Allocation	\$ 47,258	\$ 39,643
Pioneer Oak Ridge Large Cap Growth	\$ 26,412	**

** Investment does not represent 5% or more of the Plan's net assets for respective year.

NOTE D - INVESTMENT CONTRACT WITH INSURANCE COMPANY:

The Plan is party to an investment contract with an insurance company, Hartford Life Insurance Company. This investment contract is not considered fully-benefit responsive. The insurance company maintains the Plan's contributions in guaranteed interest accounts which are credited with earnings on the underlying investments and charged for Plan withdrawals, losses and administrative expenses. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value, which approximates contract value, of the guaranteed interest accounts was \$29,195 and \$27,976 as of March 31, 2014 and 2013, respectively. The average yield and crediting interest rate was 3.00% for 2014 and 2013. The crediting interest rate is based on a formula agreed upon with the issuer and may be reviewed on a daily, monthly or quarterly basis for resetting.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE E - FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits - modified cash basis. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Financial instruments measured at fair value are categorized into a three-level classification. The lowest level input that is significant to the fair value measurement of a financial instrument is used to categorize the instrument and reflects the judgment of management. Financial assets and liabilities are presented at fair value are categorized as follows:

Level 1:

Inputs are unadjusted and represent quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2:

Inputs (other than quoted prices included in Level 1) are either directly or indirectly observable for the asset or liability through correlation with market data at the measurement date and for the duration of the instrument's anticipated life.

Level 3:

Inputs are unobservable and supported by little or no market activity.

The Plan uses the following methods and assumptions in estimating the fair values of the Plan's financial instruments:

Pooled separate accounts - fair values equal the net asset value (NAV) per unit of shares held by the Plan at year end. The NAV per unit of shares held by the Plan at year end. The NAV per unit is based on the market value of the underlying investments held by the pooled separate accounts at year end. The net asset value per unit is not a publicly-quoted price in an active market.

Guaranteed interest account - fair values are based on the amount the Plan would receive if the contract was terminated at the reporting date, which is book value less an early withdrawal charge, discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE E - FAIR VALUE MEASUREMENTS (continued)

The categorization of fair value measurements of the Plan's assets, by input level, is as follows:

		Fair Value Measurements Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>March 31, 2014</u>				
Guaranteed interest accounts	\$ 29,195	\$ -	\$ 29,195	\$ -
Pooled separate accounts	<u>446,954</u>	<u>-</u>	<u>446,954</u>	<u>-</u>
Total	<u>\$ 476,149</u>	<u>\$ -</u>	<u>\$ 476,149</u>	<u>\$ -</u>
<u>March 31, 2013</u>				
Guaranteed interest accounts	\$ 27,976	\$ -	\$ -	\$ 27,976
Pooled separate accounts	<u>364,147</u>	<u>-</u>	<u>364,147</u>	<u>-</u>
Total	<u>\$ 392,123</u>	<u>\$ -</u>	<u>\$ 364,147</u>	<u>\$ 27,976</u>

Changes in the Plan's assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) are as follows:

	Guaranteed Interest Accounts
Balance at March 31, 2013	<u>\$ 27,976</u>
Transfers to level 2 investments	<u>(27,976)</u>
Balance at March 31, 2014	<u>\$ -</u>

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS (continued)
March 31, 2014

NOTE F - INCOME TAX STATUS

The Company adopted a prototype plan, which received a favorable determination letter from the Internal Revenue Service ("IRS") on March 31, 2008, stating that the form of the prototype plan is acceptable under Section 401 (a) of the Internal Revenue Code ("IRC"). The Plan itself has not received a determination letter from the IRS stating that the Plan is qualified under Section 401 (a) of the IRC. However, the plan administrator is designed and is currently being operated in compliance with the applicable requirements of the IRC and is therefore, qualified and exempt from taxation.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of March 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

NOTE G - RELATED PARTY TRANSACTIONS

All Plan investments are currently managed by Hartford Life Insurance Company, the custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions. No fees were paid to the custodian by the Plan during 2014.

NOTE H - RISKS AND UNCERTAINTIES

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

SUPPLEMENTAL SCHEDULE

NISSIN BRAKE GEORGIA, INC. 401(k) PLAN
SCHEDULE H, Line 4i - Schedule of Assets (Held at End of Year)
EIN 58-2580401, PLAN NO. 001
March 31, 2014

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
	Guaranteed interest account			
*	Hartford Life Insurance Co	Money Market Fixed Account	**	<u>\$ 29,195</u>
	Pooled separate accounts			
*	Hartford Life Insurance Co	Pioneer A	**	55,184
*	Hartford Life Insurance Co	Fidelity Advisor Stock Select	**	114,225
*	Hartford Life Insurance Co	Invesco Small Cap Growth	**	75,223
*	Hartford Life Insurance Co	Oppenheimer International Growth	**	71,577
*	Hartford Life Insurance Co	Pioneer Ibbotson Aggressive Allocation	**	8,437
*	Hartford Life Insurance Co	Pioneer Oak Ridge Large Cap Growth	**	26,412
*	Hartford Life Insurance Co	Pioneer Bond A	**	27,794
*	Hartford Life Insurance Co	Pioneer Ibbotson Moderate Allocation	**	47,258
*	Hartford Life Insurance Co	Pioneer Core Equity A	**	7,662
*	Hartford Life Insurance Co	Pioneer Short Term Income A	**	7,286
*	Hartford Life Insurance Co	Pioneer Ibbotson Growth Allocation	**	<u>5,896</u>
	Total Pooled separate accounts			<u>446,954</u>
	Total Investments			<u>\$ 476,149</u>

* Represents a party-in-interest

** Not required for participant directed plans