

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2014</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>003</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>05/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan <u>05/01/2002</u>	
1b Three-digit plan number (PN) ▶	<u>003</u>				
1c Effective date of plan <u>05/01/2002</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>MAHLE BEHR USA INC.</u> <u>2700 DALEY DRIVE</u> <u>TROY, MI 48083</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>75-2514629</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>248-743-3700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>75-2514629</u>	2c Plan Sponsor's telephone number <u>248-743-3700</u>	2d Business code (see instructions) <u>336300</u>	
2b Employer Identification Number (EIN) <u>75-2514629</u>					
2c Plan Sponsor's telephone number <u>248-743-3700</u>					
2d Business code (see instructions) <u>336300</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2015	JENNIFER MENSING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	CHRIS BUSSA
	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	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 896
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 667 6a(2) 597 6b 5 6c 218 6d 820 6e 1 6f 821 6g 6h 24
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C 1I 3F 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ Round off amounts to nearest dollar.
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

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

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	14571086	
b Actuarial value	2b	14403866	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	3	88410	88410
b For terminated vested participants.....	226	4233973	4233973
c For active participants.....	667	10440191	10780348
d Total.....	896	14762574	15102731
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b		
5 Effective interest rate	5	6.07%	
6 Target normal cost	6	51000	

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

SIGN HERE		09/30/2015
Signature of actuary		Date
JASON M. BRAVO		14-05569
Type or print name of actuary		Most recent enrollment number
HEWITT ASSOCIATES LLC		216-573-9700
Firm name		Telephone number (including area code)
5005 ROCKSIDE ROAD, SUITE 1000 INDEPENDENCE, OH 44131-6828		
Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.49</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		108
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.93</u> %		6
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		114
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	95.37 %
15 Adjusted funding target attainment percentage	15	95.37 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/10/2014	407587				
07/11/2014	407587				
04/15/2015	64586				
07/15/2015	64586				
			Totals ►	18(b)	944346
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	915213
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	51000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	698865	207343	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	258343	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	258343	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	915213	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	656870	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan BEHR AMERICA CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 MAHLE BEHR USA INC.	D Employer Identification Number (EIN) 75-2514629	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

COMERICA BANK

42-1741646

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
19 21 49 50 59 62 72	TRUSTEE	2123	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2014</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

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: MAHLE BEHR USA, INC MASTER TRUST

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

c EIN-PN 27-2279355-006	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14802597
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>		B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MAHLE BEHR USA INC.</u>		D Employer Identification Number (EIN) <u>75-2514629</u>

Part I	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)	616015	129172
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	13966424	14802597
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14582439	14931769

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	1028	436
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	1028	436

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14581411	14931333
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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)	944346	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		944346

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

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

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

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		822030
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1766376

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1345773	
(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)		1345773
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)	2123	
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	68558	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		70681
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1416454

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		349922
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PLANTE AND MORAN

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust
 COMERICA BANK

6b Trust's EIN
 421741646

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 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>38-6457728</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>52</u>

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Stock: 32% Investment-Grade Debt: 63% High-Yield Debt: 0% Real Estate: 0% Other: 5%

- 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):

MAHLE Behr Defined Benefit Plans

Behr America Cash Balance Pension Plan

Behr Dayton Thermal Products IUE Pension Agreement

Financial Report

December 31, 2014

MAHLE Behr Defined Benefit Plans

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Independent Auditor's Report

To the Plan Administrator
MAHLE Behr Defined Benefit Plans

We have audited the accompanying financial statements of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement (collectively the "Plans"), which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

To the Plan Administrator
MAHLE Behr Defined Benefit Plans

Opinion

In our opinion, the financial statements referred to above, of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement, present fairly, in all material respects, the net assets of the Plans as of December 31, 2014 and 2013 and the changes in net assets for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Plante & Morse, PLLC

Auburn Hills, Michigan
October 2, 2015

MAHLE Behr Defined Benefit Plans

Statement of Net Assets Available for Benefits

	December 31, 2014		December 31, 2013	
	Behr America	Behr Dayton Thermal Products	Behr America	Behr Dayton Thermal Products
	Cash Balance	IUE Pension	Cash Balance	IUE Pension
	Pension Plan	Agreement	Pension Plan	Agreement
Assets				
Investments - Plan's interest in MAHLE Behr USA, Inc. Master Trust (Note 3)	\$ 14,802,597	\$ 16,420,231	\$ 13,966,424	\$ 15,704,885
Employer contribution receivable	129,172	200,463	616,015	626,134
Total assets	14,931,769	16,620,694	14,582,439	16,331,019
Liabilities - Accrued liabilities	436	8,394	1,028	80,098
Net Assets Available for Benefits	\$ 14,931,333	\$ 16,612,300	\$ 14,581,411	\$ 16,250,921

MAHLE Behr Defined Benefit Plans

Statement of Changes in Net Assets Available for Benefits

	Year Ended December 31, 2014		Year Ended December 31, 2013	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Additions to Net Assets				
Contributions - Employer	\$ 944,346	\$ 561,342	\$ 1,708,225	\$ 626,134
Investment income:				
Interest and dividends	-	509	-	2,827
Plan interest in MAHLE Behr USA, Inc. Master Trust (Note 3)	822,030	882,806	828,882	956,011
Total additions	1,766,376	1,444,657	2,537,107	1,584,972
Deductions from Net Assets				
Benefits paid directly to participants or beneficiaries	1,345,773	883,959	1,075,146	795,776
Administrative expenses	70,681	199,319	48,741	150,475
Total deductions	1,416,454	1,083,278	1,123,887	946,251
Net Increase	349,922	361,379	1,413,220	638,721
Net Assets Available for Benefits				
Beginning of year	14,581,411	16,250,921	13,168,191	15,612,200
End of year	<u>\$ 14,931,333</u>	<u>\$ 16,612,300</u>	<u>\$ 14,581,411</u>	<u>\$ 16,250,921</u>

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description

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

General - The Plans are defined benefit pension plans that were established May 1, 2002. MAHLE Behr USA Inc. and MAHLE Behr Dayton, LLC (collectively, the "Companies") are the plan sponsors of the Cash Balance Plan and IUE Plan, respectively. The Cash Balance Plan covers substantially all employees of MAHLE Behr USA Inc. hired prior to January 1, 2014 and provides for retirement and death benefits. The IUE Plan covers certain union employees of MAHLE Behr Dayton, LLC and provides for retirement, death, and disability benefits. The Plans are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

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

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

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

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description (Continued)

Pension Benefits - Cash Balance Plan - A participant's accrued benefit in the Cash Balance Plan is defined as a notional cash balance account. Prior to January 1, 2014, participant cash balance accounts were credited on a quarterly basis with amounts ranging from 2.25 percent to 6.50 percent of their eligible earnings based on age and service, as defined by the Cash Balance Plan. As of January 1, 2014, these benefit accruals were subsequently frozen. Additionally, interest is credited to participant cash balance accounts each quarter. The interest crediting rate is based on the 10-year U.S. Treasury Constant Maturity Yield in effect two months prior to the beginning of that quarter, divided by 4. The Cash Balance Plan has a minimum quarterly interest crediting rate of 0.925 percent (3.7 percent annual).

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

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

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

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

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

Note 2 - Summary of Significant Accounting Policies

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

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies (Continued)

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

Benefit Payments - Benefits are recorded when paid.

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

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

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

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

The significant actuarial assumptions used in the valuation of the Plans at December 31, 2013 are summarized as follows:

Actuarial cost method	- Standard unit credit
Interest rate	- 6.0 percent per annum
Mortality basis	- RP-2014 Generational mortality table projected using Scale MP-2014
Assumed retirement age for Cash Balance Plan	- Various rates ranging from 10.0 percent at age 55 to 100 percent at age 70+
Assumed retirement age for IUE Plan	- Various rates ranging from 0.0 percent at age 48 with 0-29 years of service to 100 percent at age 70+

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

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies (Continued)

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

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

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including October 2, 2015, which is the date the financial statements were available to be issued.

Note 3 - Interest in Master Trust

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

At December 31, 2014 and 2013, the Plans' respective interests in the Master Trust were as follows:

	2014	2013
Cash Balance Plan	47.1 %	46.6 %
IUE Plan	52.3	52.4

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 3 - Interest in Master Trust (Continued)

Fair Value

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

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

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

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

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

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

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

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

The following tables present information about the Master Trust net assets measured at fair value on a recurring basis at December 31, 2014 and 2013.

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 3 - Interest in Master Trust (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2014

	Master Trust Balance at December 31, 2014	Level 1	Level 2	Level 3
Common collective trust -				
Short-term investment (I)	\$ 1,032,883	\$ -	\$ 1,032,883	\$ -
Mutual funds:				
Fixed income	20,085,862	20,085,862	-	-
U.S. equities	7,253,449	7,253,449	-	-
International equities	2,978,341	2,978,341	-	-
Total investments	31,350,535	<u>\$ 30,317,652</u>	<u>\$ 1,032,883</u>	<u>\$ -</u>
Other assets - Accrued income	<u>47,351</u>			
Net assets of Master Trust	<u>\$ 31,397,886</u>			

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

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

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

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

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 3 - Interest in Master Trust (Continued)

The investment income for the Master Trust for the years ended December 31, 2014 and 2013 is as follows:

	2014	2013
Net realized and unrealized gains on mutual funds	\$ 683,816	\$ 960,641
Interest and dividends	1,051,928	858,086
Net investment income	<u>\$ 1,735,744</u>	<u>\$ 1,818,727</u>

Note 4 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculations of the estimated present value of accumulated plan benefits attributable to participants in the Plans as of December 31, 2013 and changes in accumulated plan benefits for the year then ended are as follows:

	December 31, 2013	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 94,597	\$ 8,975,627
Other vested participants	14,710,033	9,092,960
Total vested benefits	14,804,630	18,068,587
Nonvested benefits	343,612	831,590
Total actuarial present value of accumulated plan benefits	<u>\$ 15,148,242</u>	<u>\$ 18,900,177</u>

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 4 - Accumulated Plan Benefits (Continued)

	Year Ended December 31, 2013	
	Behr America Cash Balance Pension Plan	Behr Dayton Thermal Products IUE Pension Agreement
Actuarial present value of accumulated plan benefits - Beginning of year	\$ 13,450,829	\$ 17,638,399
Increase (decrease) during the year attributable to:		
Benefits accumulated	1,996,627	271,724
Interest due to the decrease in the discount period	775,265	1,034,778
Benefits paid	(1,075,146)	(795,776)
Changes in actuarial assumptions	667	751,052
Net increase	<u>1,697,413</u>	<u>1,261,778</u>
Actuarial present value of accumulated plan benefits - End of year	<u>\$ 15,148,242</u>	<u>\$ 18,900,177</u>

The assumption change for both Plans in 2013 is partly the result of a change in the mortality table used in the actuarial valuation from the RP-2000 generational mortality table in 2012 to the RP-2014 generational mortality table projected using Scale MP-2014 in 2013.

In addition to the change in mortality table, the assumption change for the IUE Plan in 2013 is the result of a change in the retirement age assumption for active participants ages 58 to 60 with less than 30 years of service to better reflect anticipated plan experience.

Note 5 - Tax Status

The Plans have received a determination letter from the Internal Revenue Service indicating that the Plans, as designed, are qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plans have been amended since receiving the determination letter, management believes that the Plans are designed and are currently being operated in compliance with the applicable requirements of the IRC.

MAHLE Behr Defined Benefit Plans

Notes to Financial Statements December 31, 2014 and 2013

Note 5 - Tax Status (Continued)

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plans' tax positions and does not believe the Plans have any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plans are no longer subject to tax examinations for years prior to 2011.

Note 6 - Plan Termination

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

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; display: inline-block;"> 2014 </div> This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

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

A Name of plan <u>Behr America Cash Balance Pension Plan</u>	B Three-digit plan number (PN) ► <div style="border: 1px solid black; width: 100px; text-align: center; margin: 0 auto;">003</div>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MAHLE Behr USA Inc.</u>	D Employer Identification Number (EIN) <u>75-2514629</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other	
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I Basic Information			
1	Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2014</u>		
2	Assets:		
	a Market value	2a	14,571,086
	b Actuarial value	2b	14,403,866
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	3	88,410
	b For terminated vested participants.....	226	4,233,973
	c For active participants.....	667	10,780,348
	d Total.....	896	15,102,731
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	6.07 %
6	Target normal cost	6	51,000

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

SIGN HERE	<u>Jason Bravo</u> <div style="text-align: center;"> Signature of actuary </div>	<u>09/30/2015</u> Date <u>14-05569</u> Most recent enrollment number <u>(216) 573-9700</u> Telephone number (including area code)
<u>Jason M. Bravo</u> Type or print name of actuary <u>Hewitt Associates LLC</u> Firm name <u>5005 Rockside Road, Suite 1000</u> Address of the firm <u>Independence OH 44131-6828</u>		

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>6.49%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		108
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.9%</u>		6
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		114
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	95.37 %
15 Adjusted funding target attainment percentage	15	95.37 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/10/2014	407,587				
07/11/2014	407,587				
04/15/2015	64,586				
07/15/2015	64,586				
Totals ►			18(b)	944,346	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	915,213

20 Quarterly contributions and liquidity shortfalls:**a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	51,000
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	698,865	207,343	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	258,343
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	258,343
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	915,213
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	656,870
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

Schedule SB Attachment (Form 5500)—2014 Plan Year
Behr America Cash Balance Pension Plan
EIN: 752514629 PN: 003

Schedule SB, line 19—Discounted Employer Contributions
Year applied for contributions: 2014

Date	Amount	Days to Discount to 1/1/2014 at 6.07%	Interest Adjusted Contribution
April 10, 2014	\$ 407,587	99	\$ 401,124
July 11, 2014	407,587	191	395,210
April 15, 2015	64,586	469	59,876
July 15, 2015	64,586	560	59,003
Total Contribution	\$ 944,346		\$ 915,213

Schedule SB Attachment (Form 5500)—2014 Plan Year
Behr America Cash Balance Pension Plan
EIN: 752514629 PN: 003

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

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	10.00%	0.9000	5.09
57.5	10.00%	0.8100	4.66
58.5	10.00%	0.7290	4.26
59.5	10.00%	0.6561	3.90
60.5	15.00%	0.5905	5.36
61.5	15.00%	0.5019	4.63
62.5	15.00%	0.4266	4.00
63.5	15.00%	0.3626	3.45
64.5	15.00%	0.3082	2.98
65.5	15.00%	0.2620	2.57
66.5	25.00%	0.2227	3.70
67.5	25.00%	0.1670	2.82
68.5	50.00%	0.1253	4.29
69.5	50.00%	0.0626	2.18
70	100.00%	0.0313	2.19
Weighted Average			61.63

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA.
1st Segment Rate	4.99%.
2nd Segment Rate	6.32%.
3rd Segment Rate	6.99%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2013), without regard to interest rate stabilization.
1st Segment Rate	1.37%.
2nd Segment Rate	4.05%.
3rd Segment Rate	5.06%.
Salary Increases	
Minimum Funding Target Normal Cost	N/A.
Maximum Tax Expected Benefit Increase	N/A.
Cash Balance Interest Crediting Rate	3.70%.
Cash Balance Annuity Conversion Rate	N/A.
Optional Payment Form Election Percentage	100% Lump Sum.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Immediate lump sum.
Mortality Rates	
Healthy and Disabled	2014 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%).

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Surviving Spouse Benefit	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$260,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2012 Plan Year	8.00%, limited to 7.52%.
2013 Plan Year	6.00%.
Trust Expenses Included in Target Normal Cost	\$51,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2014.

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Table 1

Retirement Rates

<u>Age</u>	<u>Rate</u>
55	10.00%
56	10.00%
57	10.00%
58	10.00%
59	10.00%
60	15.00%
61	15.00%
62	15.00%
63	15.00%
64	15.00%
65	15.00%
66	25.00%
67	25.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Table 2—Page 1 of 2

Withdrawal Rates

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

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Withdrawal Rates

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

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Table 3

Disability Rates

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

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Schedule SB, Part V—Summary of Plan Provisions

Effective Date

May 1, 2002 (Restated January 1, 2009). Most recently amended on December 21, 2010 to incorporate certain requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008; provide for certain limitations on the Plan interest crediting rate; and clarify the determination of "compensation" and "eligible employee" under the Plan.

The plan was frozen as of December 31, 2013 and no new participants will enter the plan after this date.

Date of Participation

Eligible employees age 18 or over.

Normal Retirement

Eligibility

Age 65.

Monthly Benefit

The monthly benefit derived from the cash balance account, based on the opening account balance as of May 1, 2002 and subsequent Pay Credits and Interest Credits.

Vested Termination Benefits

Eligibility

Three years of service (Full vesting for terminations during 2008 and 2009).

Benefit

Accrued benefit payable at normal retirement age, or actuarially equivalent benefit payable prior to normal retirement age. Pay credits are not granted after termination, but interest credits continue until benefit commencement.

Preretirement Survivor Benefit

Eligibility

All vested participants.

Benefit

Cash balance account payable as life annuity or lump sum.

Definitions

Service

All service since date of hire, measured in years and months. Credited service is frozen as of December 31, 2013.

Normal Form of Benefit

Life annuity for single participants, or an actuarially equivalent 50% joint and survivor annuity for married participants.

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Optional Forms of Benefit Lump sum; single life annuity or 75% joint and survivor annuity.

Actuarial Equivalence Based on applicable interest rates and mortality pursuant to code section 417(e).

Pay Credits Credited quarterly based on the following table:

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

The plan was frozen as of December 31, 2013 and participants do not receive any more pay credits after this date.

Interest Credits Interest is credited quarterly based on the lesser of:

- (a) The return on 10-year Treasury constant maturities;
- (b) The 417(e) interest rate;

for the second month of the preceding calendar quarter, divided by four.

On or after January 1, 2008, the quarterly interest rate is based on (a) above without reference to (b). In addition, the minimum annual interest credit rate is 3.70%.

Although the plan was frozen as of December 31, 2013, interest credits continue to be earned on cash balance accounts.

Opening Cash Balance Account \$0 for all participants.

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Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- The plan was frozen as of December 31, 2013 and pay credits on cash balance accounts stop after this date, but interest credits continue to be earned.
- A change in the mortality basis for lump sum payments from the 2013 plan year IRC section 417(e)(3) mortality table to the 2014 plan year IRC section 417(e)(3) mortality table.
- An increase in the annual pay limit under IRC section 401(a)(17) from \$255,000 in 2013 to \$260,000 in 2014.
- An increase in the annual maximum benefit limit under IRC section 415 from \$205,000 in 2013 to \$210,000 in 2014.

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

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

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2014

Number of Participants, Average Compensation and Average Cash Balance Account

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25	16	13								
25-29	13	36 \$62,523 \$2,665	7	1						
30-34	8	19	15	7						
35-39	3	22 \$75,510 \$3,863	26 \$102,580 \$17,422	18	5					
40-44	8	33 \$86,523 \$5,217	31 \$94,523 \$19,753	26 \$104,074 \$29,275	7	2	2			
45-49	7	22 \$75,240 \$5,943	32 \$93,346 \$23,937	23 \$79,959 \$27,709	16	4	3	1		
50-54	4	21 \$69,655 \$4,993	24 \$93,579 \$25,761	21 \$79,789 \$29,955	9	17	8	1		
55-59	5	15	13	14	12	7	3	3	1	
60-64	2	7	8	12	6	4	5	1	2	
65-69			4	4	3	2	1		1	
70+			1							

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Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 33,030	January 1, 2008	1	\$ 33,030
Shortfall	\$ 71,185	January 1, 2009	2	\$ 36,459
Shortfall	\$ 114,827	January 1, 2010	3	\$ 40,154
Shortfall	\$ 369,367	January 1, 2011	4	\$ 99,192
Shortfall	\$ (419,044)	January 1, 2012	5	\$ (92,163)
Shortfall	\$ 93,686	January 1, 2013	6	\$ 17,734
Shortfall	\$ 435,814	January 1, 2014	7	\$ 72,937

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Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2014

Date	Amount	Days to Discount to 1/1/2014 at 6.07%	Interest Adjusted Contribution
April 10, 2014	\$ 407,587	99	\$ 401,124
July 11, 2014	407,587	191	395,210
April 15, 2015	64,586	469	59,876
July 15, 2015	64,586	560	59,003
Total Contribution	\$ 944,346		\$ 915,213

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Schedule SB, line 22—Description of Weighted Average Retirement Age

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	10.00%	0.9000	5.09
57.5	10.00%	0.8100	4.66
58.5	10.00%	0.7290	4.26
59.5	10.00%	0.6561	3.90
60.5	15.00%	0.5905	5.36
61.5	15.00%	0.5019	4.63
62.5	15.00%	0.4266	4.00
63.5	15.00%	0.3626	3.45
64.5	15.00%	0.3082	2.98
65.5	15.00%	0.2620	2.57
66.5	25.00%	0.2227	3.70
67.5	25.00%	0.1670	2.82
68.5	50.00%	0.1253	4.29
69.5	50.00%	0.0626	2.18
70	100.00%	0.0313	2.19
Weighted Average			61.63

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA.
1st Segment Rate	4.99%.
2nd Segment Rate	6.32%.
3rd Segment Rate	6.99%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2013), without regard to interest rate stabilization.
1st Segment Rate	1.37%.
2nd Segment Rate	4.05%.
3rd Segment Rate	5.06%.
Salary Increases	
Minimum Funding Target Normal Cost	N/A.
Maximum Tax Expected Benefit Increase	N/A.
Cash Balance Interest Crediting Rate	3.70%.
Cash Balance Annuity Conversion Rate	N/A.
Optional Payment Form Election Percentage	100% Lump Sum.
Retirement Age	
Active Participants	See Table 1.
Terminated Vested Participants	Immediate lump sum.
Mortality Rates	
Healthy and Disabled	2014 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	See Table 2.
Disability Rates	See Table 3.
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%).

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Surviving Spouse Benefit	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$260,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2012 Plan Year	8.00%, limited to 7.52%.
2013 Plan Year	6.00%.
Trust Expenses Included in Target Normal Cost	\$51,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2014.

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Table 1

Retirement Rates

Age	Rate
55	10.00%
56	10.00%
57	10.00%
58	10.00%
59	10.00%
60	15.00%
61	15.00%
62	15.00%
63	15.00%
64	15.00%
65	15.00%
66	25.00%
67	25.00%
68	50.00%
69	50.00%
70+	100.00%

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Withdrawal Rates

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

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Withdrawal Rates

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

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Table 3

Disability Rates

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

Schedule SB Attachment (Form 5500)—2014 Plan Year
Behr America Cash Balance Pension Plan
EIN: 752514629 PN: 003

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	May 1, 2002 (Restated January 1, 2009). Most recently amended on December 21, 2010 to incorporate certain requirements of the Heroes Earnings Assistance and Relief Tax Act of 2008; provide for certain limitations on the Plan interest crediting rate; and clarify the determination of “compensation” and “eligible employee” under the Plan. The plan was frozen as of December 31, 2013 and no new participants will enter the plan after this date.
Date of Participation	Eligible employees age 18 or over.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	The monthly benefit derived from the cash balance account, based on the opening account balance as of May 1, 2002 and subsequent Pay Credits and Interest Credits.
Vested Termination Benefits Eligibility	Three years of service (Full vesting for terminations during 2008 and 2009).
Benefit	Accrued benefit payable at normal retirement age, or actuarially equivalent benefit payable prior to normal retirement age. Pay credits are not granted after termination, but interest credits continue until benefit commencement.
Preretirement Survivor Benefit Eligibility	All vested participants.
Benefit	Cash balance account payable as life annuity or lump sum.
Definitions Service	All service since date of hire, measured in years and months. Credited service is frozen as of December 31, 2013.
Normal Form of Benefit	Life annuity for single participants, or an actuarially equivalent 50% joint and survivor annuity for married participants.

Schedule SB Attachment (Form 5500)—2014 Plan Year
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Optional Forms of Benefit Lump sum; single life annuity or 75% joint and survivor annuity.

Actuarial Equivalence Based on applicable interest rates and mortality pursuant to code section 417(e).

Pay Credits Credited quarterly based on the following table:

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

The plan was frozen as of December 31, 2013 and participants do not receive any more pay credits after this date.

Interest Credits Interest is credited quarterly based on the lesser of:

- (a) The return on 10-year Treasury constant maturities;
- (b) The 417(e) interest rate;

for the second month of the preceding calendar quarter, divided by four.

On or after January 1, 2008, the quarterly interest rate is based on (a) above without reference to (b). In addition, the minimum annual interest credit rate is 3.70%.

Although the plan was frozen as of December 31, 2013, interest credits continue to be earned on cash balance accounts.

Opening Cash Balance Account \$0 for all participants.

Schedule SB Attachment (Form 5500)—2014 Plan Year
Behr America Cash Balance Pension Plan
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Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- The plan was frozen as of December 31, 2013 and pay credits on cash balance accounts stop after this date, but interest credits continue to be earned.
- A change in the mortality basis for lump sum payments from the 2013 plan year IRC section 417(e)(3) mortality table to the 2014 plan year IRC section 417(e)(3) mortality table.
- An increase in the annual pay limit under IRC section 401(a)(17) from \$255,000 in 2013 to \$260,000 in 2014.
- An increase in the annual maximum benefit limit under IRC section 415 from \$205,000 in 2013 to \$210,000 in 2014.

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

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

Schedule SB Attachment (Form 5500)—2014 Plan Year
Behr America Cash Balance Pension Plan
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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2014

Attained Age	Number of Participants, Average Compensation and Average Cash Balance Account									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25	16	13								
25-29	13	36 \$62,523 \$2,665	7	1						
30-34	8	19	15	7						
35-39	3	22 \$75,510 \$3,863	26 \$102,580 \$17,422	18	5					
40-44	8	33 \$86,523 \$5,217	31 \$94,523 \$19,753	26 \$104,074 \$29,275	7	2	2			
45-49	7	22 \$75,240 \$5,943	32 \$93,346 \$23,937	23 \$79,959 \$27,709	16	4	3	1		
50-54	4	21 \$69,655 \$4,993	24 \$93,579 \$25,761	21 \$79,789 \$29,955	9	17	8	1		
55-59	5	15	13	14	12	7	3	3	1	
60-64	2	7	8	12	6	4	5	1	2	
65-69			4	4	3	2	1		1	
70+			1							

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Schedule SB Attachment (Form 5500)—2014 Plan Year
 Behr America Cash Balance Pension Plan
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Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 33,030	January 1, 2008	1	\$ 33,030
Shortfall	\$ 71,185	January 1, 2009	2	\$ 36,459
Shortfall	\$ 114,827	January 1, 2010	3	\$ 40,154
Shortfall	\$ 369,367	January 1, 2011	4	\$ 99,192
Shortfall	\$ (419,044)	January 1, 2012	5	\$ (92,163)
Shortfall	\$ 93,686	January 1, 2013	6	\$ 17,734
Shortfall	\$ 435,814	January 1, 2014	7	\$ 72,937