

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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2016 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</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.)
	☒ a single-employer plan ☐ a DFE (specify) ____
B	This return/report is: ☐ the first return/report ☐ the final return/report
	☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
	☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a	Name of plan <u>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	1b	Three-digit plan number (PN) ► <u>003</u>
		1c	Effective date of plan <u>04/01/1998</u>
2a	Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>NISSIN BRAKE OHIO, INC.</u> <u>1901 INDUSTRIAL DRIVE P.O. BOX 886</u> <u>FINDLAY, OH 45840</u>		2b Employer Identification Number (EIN) <u>31-1252372</u> 2c Plan Sponsor's telephone number <u>419-425-6725</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.	<u>10/12/2017</u>	<u>ANDY GARGAC</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	<u>10/12/2017</u>	<u>ANDY GARGAC</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

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3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
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	5 560
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) 342 6a(2) 199 6b 70 6c 282 6d 551 6e 5 6f 556 6g 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1I b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (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 2016 Form M-1 annual report. If the plan was not required to file the 2016 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 _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

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

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

A Name of plan <u>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NISSIN BRAKE OHIO, INC.</u>	D Employer Identification Number (EIN) <u>31-1252372</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>	
2 Assets:	
a Market value	2a <u>5296545</u>
b Actuarial value	2b <u>5296545</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants <u>73</u> (2) Vested Funding Target <u>1230693</u> (3) Total Funding Target <u>1230693</u>
b For terminated vested participants.....	<u>145</u> <u>1247488</u> <u>1247488</u>
c For active participants.....	<u>342</u> <u>2378554</u> <u>2378554</u>
d Total.....	<u>560</u> <u>4856735</u> <u>4856735</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.32 %</u>
6 Target normal cost.....	6 <u>56493</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/05/2017</u>
	Signature of actuary	Date
<u>ANDREW C. FORGRAVE</u>	Type or print name of actuary	<u>17-07226</u>
		Most recent enrollment number
<u>JACOB, HAXTON & BOORD, LLC</u>	Firm name	<u>614-888-1005</u>
<u>100 OLD WILSON BRIDGE RD</u> <u>SUITE 214</u> <u>WORTHINGTON, OH 43085</u>	Address of the firm	Telephone number (including area code)

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	151313	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)	151313	0
10	Interest on line 9 using prior year's actual return of 1.87%	2830	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b(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 6.51%		0
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		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections		0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	154143	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	105.88%
15	Adjusted funding target attainment percentage	15	109.05%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.75%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost					
21	Discount rate:					
a	Segment rates:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment: 4.43%</td> <td style="width: 33%;">2nd segment: 5.91%</td> <td style="width: 33%;">3rd segment: 6.65%</td> </tr> </table>	1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%	☐ N/A, full yield curve used
1st segment: 4.43%	2nd segment: 5.91%	3rd segment: 6.65%				
b	Applicable month (enter code)	21b	1			
22	Weighted average retirement age	22	65			
23	Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute					
Part VI	Miscellaneous Items					
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No					
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No					
26	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No					
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.	27				
Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years					
28	Unpaid minimum required contributions for all prior years	28	0			
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0			
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0			
Part VIII	Minimum Required Contribution For Current Year					
31	Target normal cost and excess assets (see instructions):					
a	Target normal cost (line 6)	31a	56493			
b	Excess assets, if applicable, but not greater than line 31a	31b	56493			
32	Amortization installments:	Outstanding Balance	Installment			
a	Net shortfall amortization installment	0	0			
b	Waiver amortization installment	0	0			
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0			
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	0			
	Carryover balance	Prefunding balance	Total balance			
35	Balances elected for use to offset funding requirement	0	0			
36	Additional cash requirement (line 34 minus line 35)	36	0			
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0			
38	Present value of excess contributions for current year (see instructions)					
a	Total (excess, if any, of line 37 over line 36)	38a	0			
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0			
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0			
40	Unpaid minimum required contributions for all years	40	0			
Part IX	Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)					
41	If an election was made to use PRA 2010 funding relief for this plan:					
a	Schedule elected	☐ 2 plus 7 years ☐ 15 years				
b	Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011				
42	Amount of acceleration adjustment	42				
43	Excess installment acceleration amount to be carried over to future plan years	43				

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan THE NISSIN BRAKE OHIO, INC. PENSION PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 NISSIN BRAKE OHIO, INC.	D Employer Identification Number (EIN) 31-1252372	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

MERRILL LYNCH

33-0124536

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 28 31 51	INVESTMENT MANAGER	56684	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
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For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan <u>THE NISSIN BRAKE OHIO, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>NISSIN BRAKE OHIO, INC.</u>	D Employer Identification Number (EIN) <u>31-1252372</u>	

Part I	Asset and Liability Statement
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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	2780	849
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other.....	1b(3)	20003	22500
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	195212	78433
(2) U.S. Government securities	1c(2)	878731	927389
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	824508	945375
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	3085281	3320511
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	290101	106960
(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	5296616	5402017

Liabilities

g Benefit claims payable	1g	71	343
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	71	343

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	5296545	5401674
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)	23866	
(C) Corporate debt instruments	2b(1)(C)	26991	
(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)		50857
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	60520	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	6937	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		67457
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2164108	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1977579	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		186529
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	22077	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		22077

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		2497
d Total income. Add all income amounts in column (b) and enter total.....	2d		329417

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	167604	
(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)		167604
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)	56684	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		56684
j Total expenses. Add all expense amounts in column (b) and enter total	2j		224288

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		105129
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: **KNUEVEN, SCHROEDER AND COMPANY** (2) EIN: **34-1403315**

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 3953721. (See instructions.)

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 sections 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 2016 This Form is Open to Public Inspection.
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-3513863</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	<u>4</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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

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
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Part VII	IRS Compliance Questions
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20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

THE NISSIN BRAKE OHIO, INC.

PENSION PLAN

Report for the Years Ended

December 31, 2016 and 2015

THE NISSIN BRAKE OHIO, INC.

PENSION PLAN

Report for the Years Ended December 31, 2016 and 2015

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Nissin Brake Ohio, Inc. Pension Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Nissin Brake Ohio, Inc. Pension Plan at December 31, 2016 and 2015, and the changes therein for the years then ended and its financial status as of December 31, 2015 and the changes therein for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

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

K. Mueller, Schroeder & Co.

Findlay, Ohio
October 10, 2017

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Statements of Net Assets Available for Benefits
December 31, 2016 and 2015

ASSETS	2016	2015
Investments, at fair value and cash:		
Interest-bearing cash and cash	\$ 79,282	\$ 197,992
U.S. government securities	927,389	878,731
Corporate bonds	945,375	824,508
Mutual funds	106,960	290,101
Corporate common stocks	<u>3,320,511</u>	<u>3,085,281</u>
	5,379,517	5,276,613
Receivables:		
Accrued interest, dividends & other	22,500	20,003
Employer contribution	<u>-</u>	<u>-</u>
	<u>22,500</u>	<u>20,003</u>
TOTAL ASSETS	5,402,017	5,296,616
LIABILITIES	<u>343</u>	<u>71</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$5,401,674</u>	<u>\$5,296,545</u>

See Independent Auditors' Report and Notes to Financial Statements.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2016 and 2015

	2016	2015
INVESTMENT INCOME		
Net appreciation (depreciation) in fair value of investments	\$ 22,077	\$ (241,959)
Interest, dividends & other	120,811	114,396
Realized gains (losses) on investments	<u>186,529</u>	<u>226,275</u>
TOTAL INVESTMENT INCOME	329,417	98,712
EMPLOYER CONTRIBUTION	<u>0</u>	<u>0</u>
TOTAL ADDITIONS	<u>329,417</u>	<u>98,712</u>
DEDUCTIONS		
Benefits paid	167,604	151,185
Administrative expenses	56,684	56,493
Other	<u>0</u>	<u>0</u>
TOTAL DEDUCTIONS	<u>224,288</u>	<u>207,678</u>
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	105,129	(108,966)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>5,296,545</u>	<u>5,405,511</u>
End of year	<u>\$5,401,674</u>	<u>\$5,296,545</u>

See Independent Auditors' Report and Notes to Financial Statements.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

A – DESCRIPTION OF PLAN

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

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

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

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

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Actuarial Present Value of Accumulated Plan Benefits - Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of credited service multiplied by the contractual dollar rate. Benefits payable under all circumstances – retirement, death, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from Jacob, Haxton & Boord, LLC and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations were (a) life expectancy of participants (the SOA RP-2014 Total Dataset Mortality with Scale MP-2015 was used), (b) retirement age assumptions (100% at Normal Retirement Age - age 65), and (c) the assumed average investment rate of return was 6.0%. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

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

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

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

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

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Financial Statement Disclosures: Beginning in 2016, the Plan adopted the simplification for benefit plan reporting vehicle which: 1) clarifies that contract value is the relevant measure for fully benefit-responsive investment contracts; 2) simplifies the level of disaggregation for investments measured using fair value; and 3) no longer requires disclosure of individual investments with a value equal to or greater than 5% of net assets available for benefits. The change has been applied retrospectively.

Subsequent Events: The Plan has evaluated subsequent events through October 10, 2017, the date which the financial statements were available to be issued.

C – FUNDING POLICY

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

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

D – PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

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

E – INVESTMENTS

During 2016, the Plan's investments (including interest, dividends gains and losses on investments, bought and sold, as well as held during the year) appreciated (depreciated) in value as follows: Corporate stocks \$273,249, Corporate/government bonds \$49,454, Mutual funds \$6,714, for a total of \$329,417.

F – INCOME TAX

The Plan obtained its latest determination letter on October 28, 2013, in which the Internal Revenue Service stated the Plan, as designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. The Company believes the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, that the Plan is qualified, and the related trust is tax exempt. Plan management believes there are no uncertain tax positions that would require recognition of a liability or disclosure in the financial statements. The Plan's returns are subject to examination by the Internal Revenue Service, generally for three years after the date the return is filed.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

G – ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits at January 1, 2016 is as follows:

Vested benefits	
Participants currently receiving payments	\$1,291,894
Terminated participants with benefits deferred	1,420,912
Other participants	<u>2,751,447</u>
Total vested	5,464,253
Nonvested benefits	<u>0</u>
Total actuarial present value of accumulated plan benefits	<u>\$5,464,253</u>

Accumulated plan benefits were increased (decreased) during the year ended December 31, 2015 as follows:

Benefits accumulated	\$ 291,374
Benefits paid	(151,185)
Change in actuarial assumptions	377,416
Additional benefits earned including experience gains and losses	<u>15,931</u>
	533,536
Actuarial present value of accumulated plan benefits at beginning of year	<u>4,930,717</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$5,464,253</u>

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

H – FAIR VALUE MEASUREMENTS

Accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 Inputs to the valuation methodology include

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

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016 and 2015.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN
Notes to Financial Statements
December 31, 2016 and 2015

H – FAIR VALUE MEASUREMENTS (continued)

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

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2016 and 2015:

	Level 1	Level 2	Level 3	Total
Assets at Fair Value at December 31, 2016				
U.S. securities	\$ 927,389	\$ -	\$ -	\$ 927,389
Corp. bonds	945,375	-	-	945,375
Corp. stocks	3,320,511	-	-	3,320,511
Mutual funds	106,960	-	-	106,960
Total	\$ 5,300,235	\$ -	\$ -	\$ 5,300,235
Assets at Fair Value at December 31, 2015				
U.S. securities	\$ 878,731	\$ -	\$ -	\$ 878,731
Corp. bonds	824,508	-	-	824,508
Corp. stocks	3,085,281	-	-	3,085,281
Mutual funds	290,101	-	-	290,101
Total	\$ 5,078,621	\$ -	\$ -	\$ 5,078,621

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets (Held at End of Year) - Schedule H, Part IV, Line4i
December 31, 2016

Identity of Issue	Description	Cost	Current Value
ACTIVISION BLIZZARD INC	Common Stock	\$ 46,608	\$ 50,987
AT & T	Common Stock	16,013	16,672
ALLEGAN PLC	Common Stock	34,489	31,502
MALLINCKRODT PLC	Common Stock	16,143	15,245
FLEXTRONICS INTL LTD	Common Stock	28,889	33,223
AETNA INC	Common Stock	44,154	78,374
ALPHABET INC CL C	Common Stock	22,171	57,115
ALPHABET INC CL A	Common Stock	45,239	80,830
ALTRIA GROUP INC	Common Stock	69,293	91,625
AMERICAN INTERNATIONAL GROUP INC	Common Stock	31,095	56,689
AVERY DENNISON CORP	Common Stock	18,842	17,415
APPLE COMPUTER INC	Common Stock	123,594	161,916
BP AMOCO	Common Stock	55,382	49,753
BIOGEN IDEC INC	Common Stock	61,045	56,149
CDW CORP	Common Stock	44,647	57,507
CIGNA CORP	Common Stock	33,025	32,681
CVS CORP	Common Stock	44,023	67,468
CARNIVAL CORP	Common Stock	49,619	56,797
CENTENE CORP	Common Stock	33,325	24,638
CISCO SYSTEMS INC	Common Stock	55,531	67,451
CITIGROUP INC	Common Stock	48,058	95,266
COGNIZANT TECH SOLUTIONS	Common Stock	45,751	40,454
COMCAST CORP	Common Stock	51,558	97,637
D R HORTON INC	Common Stock	33,706	29,216
DELL TECH INC	Common Stock	16,152	16,436
DELTA AIRLINES INC	Common Stock	43,832	45,107
DOW CHEMICAL	Common Stock	24,359	33,703
DR PEPPER SNAPPLE GROUP INC	Common Stock	21,051	38,353
EXXON MOBIL CORP	Common Stock	41,661	46,574
GILEAD SCIENCES INC	Common Stock	84,331	60,725
GOLDMAN SACHS GROUP INC	Common Stock	50,918	86,441
GOODYEAR TIRE	Common Stock	29,791	31,333
HOME DEPOT INC	Common Stock	35,505	53,096
HUMANA INC	Common Stock	63,645	71,819
INTEL CORP	Common Stock	43,258	45,882
J P MORGAN CHASE AND CO	Common Stock	56,546	131,161
LABORATORY CP	Common Stock	32,984	39,156
LAM RESEARCH CORP	Common Stock	33,641	43,455
LEAR CORP	Common Stock	50,160	58,640

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets (Held at End of Year) - Schedule H, Part IV, Line 4i
December 31, 2016

Identity of Issue	Description	Cost	Current Value
LENNAR CORP	Common Stock	30,237	25,586
LOWES COMPANIES INC	Common Stock	29,836	54,833
MICROSOFT CORP	Common Stock	80,866	115,643
OMNICOM GROUP	Common Stock	40,729	48,002
OWENS CORNING INC	Common Stock	15,546	18,201
PACKAGING CORP AMERICA	Common Stock	17,468	35,964
PFIZER INC	Common Stock	58,335	62,784
PUB SVC ENTERPRISE GRP	Common Stock	27,432	28,785
RAYTHEON CO	Common Stock	48,388	67,734
ROBERT HALF INTL INC	Common Stock	15,829	21,024
SCANA CORP	Common Stock	15,038	18,247
SCHLUMBERGER LTD	Common Stock	72,581	70,602
SOUTHWEST AIRLINES	Common Stock	41,024	58,163
SUNCOR ENERGY INC	Common Stock	45,175	43,347
SUNTRUST BKS INC	Common Stock	50,633	81,946
TEVA PHARMCTCL	Common Stock	59,993	38,896
3M COMPANY	Common Stock	17,554	35,000
TRAVELERS COS INC	Common Stock	12,523	32,686
US BANCORP	Common Stock	52,000	80,086
UNITED CONTL HLDGS INC	Common Stock	16,721	42,197
UNITEDHEALTH GROUP INC	Common Stock	33,755	58,735
VALERO ENERGY CORP	Common Stock	20,252	39,489
WALGREENS BOOTS ALLIANCE INC	Common Stock	71,245	74,070
BLACKROCK STRATEGIC	Mutual fund	111,390	106,960
FEDERAL NATL MTGE ASSN	5.375%,2017,82,000	85,569	83,681
US TREASURY NOTE	4.50%,2036,64,000	66,005	80,980
US TREASURY BOND	3.125%,2042,121,000	122,177	122,782
US TREASURY BOND	2.50%,2046,83,000	85,516	73,753
US TREASURY NOTE	2.375%,2024,127,000	127,923	127,591
US TREASURY NOTE	2.000%,2025,92,000	91,285	89,542
US TREASURY NOTE	2.25%,2025,41,000	43,431	40,475
US TREASURY NOTE	3.5%,2020,71,000	73,006	75,468
US TREASURY NOTE	2.625%,2020,92,000	97,639	95,126
US TREASURY NOTE	1.875%,2017,58,000	58,748	58,485
US TREASURY NOTE	1.75%,2018,41,000	41,676	41,437
US TREASURY NOTE	4.25%,2017,37,000	39,211	38,070
AT&T	5.50%,2018,69,000	70,837	71,690
APPLE INC	2.40%,2023,79,000	77,273	76,924
BANK OF NY MELLON CORP	2.20%,2023,43,000	42,819	41,026

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets (Held at End of Year) - Schedule H, Part IV, Line 4i
December 31, 2016

Identity of Issue	Description	Cost	Current Value
CISCO SYSTEMS INC	4.95%,2019,71,000	72,334	75,898
CITIGROUP FUNDING INC	4.50%,2022,42,000	41,085	44,780
COMCAST CORP	3.375%,2025,84,000	86,083	84,507
GENERAL ELECTRIC CORP	2.20%,2020,59,000	59,769	59,192
JP MORGAN CHASE & CO BOND	3.625%,2024,84,000	83,693	85,444
ORACLE CORP	2.65%,2026,84,000	83,152	79,734
US BANCORP	2.20%,2019,39,000	39,421	39,333
VISA INC	2.20%,2020,85,000	84,800	85,264
WELLS FARGO & COMPANY	2.15%,2019,39,000	39,339	39,214
WELLS FARGO & COMPANY	2.10%,2021,46,000	46,033	44,761
USD ROYAL BK CANADA	2.20%,2019,41,000	41,718	41,227
SHELL INTL FIN	4.30%,2019,72,000	72,864	76,380
BIF MONEY FUND	CASH FUND	78,433	78,433
CASH	CASH	849	849
TOTALS		<u>\$ 4,617,272</u>	<u>\$ 5,379,517</u>

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Reportable Transactions - Schedule H, Part IV, Line 4j
December 31, 2016

<u>DESCRIPTION</u>	<u>PURCHASE PRICE</u>	<u>SELLING PRICE</u>	<u>COST OF ASSET</u>	<u>CURRENT VALUE</u>	<u>NET GAIN/LOSS</u>
BIF MONEY FUND	\$ -	\$ 620,485	\$ 620,485	\$ -	\$ -
BIF MONEY FUND	503,706	-	-	503,706	-

See Independent Auditors' Report

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2016 This Form is Open to Public Inspection
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		

► Round off amounts to nearest dollar.

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

A Name of plan The Nissin Brake Ohio, Inc. Pension Plan	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Nissin Brake Ohio, Inc.	D Employer Identification Number (EIN) 31-1252372	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		
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>2016</u>			
2 Assets:			
a Market value.....	2a	5,296,545	
b Actuarial value	2b	5,296,545	
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	73	1,230,693	1,230,693
b For terminated vested participants	145	1,247,488	1,247,488
c For active participants	342	2,378,554	2,378,554
d Total	560	4,856,735	4,856,735
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	6.32 %	
6 Target normal cost	6	56,493	

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	ACF Signature of actuary	10/5/17 Date	17-07226 Most recent enrollment number
	Andrew C. Forgrave Type or print name of actuary		(614) 888-1005 Telephone number (including area code)
	Jacob, Haxton & Boord, LLC Firm name		
	100 Old Wilson Bridge Rd Suite 214 Worthington OH 43085 Address of the firm		

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016
v. 160205

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).....	151,313	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).....	151,313	0
10 Interest on line 9 using prior year's actual return of <u>1.87</u> %	2830	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		0
b(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>6.51</u> %		0
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		0
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....		0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	154,143	0

Part III Funding Percentages

14 Funding target attainment percentage	14	105.88%
15 Adjusted funding target attainment percentage.....	15	109.05%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	118.75%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:			
a Segment rates:	1st segment: 4.43 %	2nd segment: 5.91 %	3rd segment: 6.65 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 1
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	56,493
b Excess assets, if applicable, but not greater than line 31a		31b	56,493
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

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

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

Actuarial Assumptions

Interest

Funding-minimum	Segment rates (4.43%, 5.91%, 6.65%)
Funding-maximum	Segment rates (1.39%, 3.98%, 5.00%)
Plan Termination	Segment rates (1.61%, 4.02%, 5.03%)
ASC 960	6.00%
PBGC	Segment rates (1.82%, 4.12%, 5.01%)

Mortality

Funding	Male and Female: IRS 2008+ Static Mortality (dynamic)
Plan Termination	Male and Female: IRS 2008 Applicable Mortality for 2016
ASC 960	Male and Female: SOA RP-2014 Total Dataset Mortality with Scale MP-2015
PBGC	Male and Female: IRS 2008+ Static Mortality (dynamic)

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

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

Weighted average retirement age: 65

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

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

Reasonable efforts were made in the valuation to ensure items that are significant to the actuarial liabilities or cost are treated appropriately and not included or excluded inappropriately.

A range of results different from those shown in this report could also be considered reasonable. The results are shown to the nearest dollar for convenience and do not imply a precision not inherent in actuarial calculations.

Future actuarial measurements may differ significantly from the current measurements in this report due to factors such as plan experience differing from anticipated demographic or economic assumptions, increases or decreases inherent in the methodology used for the measurements, changes in plan provisions, or changes in applicable law.

Cost Methods

Funding

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

Asset Method

Funding

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

Other Methods

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

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

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

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

Valuation Cycle Beginning	Percentage of the 25 year Average of IRS Rates	
	Minimum	Maximum
2015	90%	110%
2016	90%	110%
2017	90%	110%
2018	85%	115%

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

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

Actuarial Assumptions

Interest

Funding-minimum	Segment rates (4.43%, 5.91%, 6.65%)
Funding-maximum	Segment rates (1.39%, 3.98%, 5.00%)
Plan Termination	Segment rates (1.61%, 4.02%, 5.03%)
ASC 960	6.00%
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Funding	100% at Normal Retirement Age
Plan Termination	100% at Normal Retirement Age
ASC 960	100% at Normal Retirement Age
PBGC	100% at Normal Retirement Age

Weighted average retirement age: 65

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

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

Actuarial Assumptions

Turnover

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

Disability

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

Future Salary Increases

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

Covered Compensation Projection

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

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

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

Additional Assumptions

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

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

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

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

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

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

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

Employee census information was collected as of December 31, 2015. All participants meeting the eligibility requirements as of this date are included in the valuation of the plan. The plan was frozen as of December 31, 2006.

Asset information was collected as of December 31, 2015.

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

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

The employer is not part of a control group.

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

Funding	The prescribed segment rates and mortality table for funding purposes were updated from the prior year in accordance with the required rates published by the Treasury. The prior year segment rates and mortality table for minimum funding were Segment rates (4.72%, 6.11%, 6.81%) and IRS 2008+ Static Mortality for 2015.
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Schedule SB, Part V – Summary of Plan Provisions

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

Plan Effective Date

April 1, 1998

Plan Year

From January 1 to December 31

Eligibility

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

Normal Retirement Age

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

Normal Retirement Benefit

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

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

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

Normal Form of Benefit

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

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

Accrued Benefit

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

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

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

Termination Benefit

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

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

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

Early Retirement Benefit

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

Death Benefit

The present value of the vested accrued benefit.

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

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

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

Additional Assumptions

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

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

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

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

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

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Asset information was collected as of December 31, 2015.

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

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

Additional Assumptions

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Schedule SB, Line 26 – Schedule of Active Participant Data

The Nissin Brake Ohio, Inc. Pension Plan

EIN: 31-1252372

PN: 003

Attained Age	Years of Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25										
25 to 29		1								
30 to 34		27	4							
35 to 39		20	16	1						
40 to 44		16	29	34	1					
45 to 49		19	15	24	2					
50 to 54		15	13	18	4					
55 to 59		13	16	16	3					
60 to 64		7	8	11	4					
65 to 69		2	1	1						
70 & up				1						

Schedule SB, Line 32 – Schedule of Amortization Bases

The Nissin Brake Ohio, Inc. Pension Plan

EIN: 31-1252372 PN: 003

Type of Base	Valuation Date Established	Present Value of Remaining Installments	Amortization Years Remaining	Amortization Installment
Shortfall	01/01/2016	\$0	7	\$0
Shortfall	01/01/2015	\$0	6	\$0
Shortfall	01/01/2014	\$0	5	\$0
Shortfall	01/01/2013	\$0	4	\$0
Shortfall	01/01/2012	\$0	3	\$0
Shortfall	01/01/2011	\$0	2	\$0
Shortfall	01/01/2010	\$0	1	\$0
Total		\$0		\$0

Schedule SB Line 19- Discounted Employer Contributions

The Nissin Brake Ohio, Inc. Pension Plan

EIN: 31-1252372 PN: 003

There were no employer contributions made to the plan during the 2016 plan year.

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets (Held at End of Year) - Schedule H, Part IV, Line4i
December 31, 2016

Identity of Issue	Description	Cost	Current Value
ACTIVISION BLIZZARD INC	Common Stock	\$ 46,608	\$ 50,987
AT & T	Common Stock	16,013	16,672
ALLEGAN PLC	Common Stock	34,489	31,502
MALLINCKRODT PLC	Common Stock	16,143	15,245
FLEXTRONICS INTL LTD	Common Stock	28,889	33,223
AETNA INC	Common Stock	44,154	78,374
ALPHABET INC CL C	Common Stock	22,171	57,115
ALPHABET INC CL A	Common Stock	45,239	80,830
ALTRIA GROUP INC	Common Stock	69,293	91,625
AMERICAN INTERNATIONAL GROUP INC	Common Stock	31,095	56,689
AVERY DENNISON CORP	Common Stock	18,842	17,415
APPLE COMPUTER INC	Common Stock	123,594	161,916
BP AMOCO	Common Stock	55,382	49,753
BIOGEN IDEC INC	Common Stock	61,045	56,149
CDW CORP	Common Stock	44,647	57,507
CIGNA CORP	Common Stock	33,025	32,681
CVS CORP	Common Stock	44,023	67,468
CARNIVAL CORP	Common Stock	49,619	56,797
CENTENE CORP	Common Stock	33,325	24,638
CISCO SYSTEMS INC	Common Stock	55,531	67,451
CITIGROUP INC	Common Stock	48,058	95,266
COGNIZANT TECH SOLUTIONS	Common Stock	45,751	40,454
COMCAST CORP	Common Stock	51,558	97,637
D R HORTON INC	Common Stock	33,706	29,216
DELL TECH INC	Common Stock	16,152	16,436
DELTA AIRLINES INC	Common Stock	43,832	45,107
DOW CHEMICAL	Common Stock	24,359	33,703
DR PEPPER SNAPPLE GROUP INC	Common Stock	21,051	38,353
EXXON MOBIL CORP	Common Stock	41,661	46,574
GILEAD SCIENCES INC	Common Stock	84,331	60,725
GOLDMAN SACHS GROUP INC	Common Stock	50,918	86,441
GOODYEAR TIRE	Common Stock	29,791	31,333
HOME DEPOT INC	Common Stock	35,505	53,096
HUMANA INC	Common Stock	63,645	71,819
INTEL CORP	Common Stock	43,258	45,882
J P MORGAN CHASE AND CO	Common Stock	56,546	131,161
LABORATORY CP	Common Stock	32,984	39,156
LAM RESEARCH CORP	Common Stock	33,641	43,455
LEAR CORP	Common Stock	50,160	58,640

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets (Held at End of Year) - Schedule H, Part IV, Line 4i
December 31, 2016

Identity of Issue	Description	Cost	Current Value
LENNAR CORP	Common Stock	30,237	25,586
LOWES COMPANIES INC	Common Stock	29,836	54,833
MICROSOFT CORP	Common Stock	80,866	115,643
OMNICOM GROUP	Common Stock	40,729	48,002
OWENS CORNING INC	Common Stock	15,546	18,201
PACKAGING CORP AMERICA	Common Stock	17,468	35,964
PFIZER INC	Common Stock	58,335	62,784
PUB SVC ENTERPRISE GRP	Common Stock	27,432	28,785
RAYTHEON CO	Common Stock	48,388	67,734
ROBERT HALF INTL INC	Common Stock	15,829	21,024
SCANA CORP	Common Stock	15,038	18,247
SCHLUMBERGER LTD	Common Stock	72,581	70,602
SOUTHWEST AIRLINES	Common Stock	41,024	58,163
SUNCOR ENERGY INC	Common Stock	45,175	43,347
SUNTRUST BKS INC	Common Stock	50,633	81,946
TEVA PHARMCTCL	Common Stock	59,993	38,896
3M COMPANY	Common Stock	17,554	35,000
TRAVELERS COS INC	Common Stock	12,523	32,686
US BANCORP	Common Stock	52,000	80,086
UNITED CONTL HLDGS INC	Common Stock	16,721	42,197
UNITEDHEALTH GROUP INC	Common Stock	33,755	58,735
VALERO ENERGY CORP	Common Stock	20,252	39,489
WALGREENS BOOTS ALLIANCE INC	Common Stock	71,245	74,070
BLACKROCK STRATEGIC	Mutual fund	111,390	106,960
FEDERAL NATL MTGE ASSN	5.375%,2017,82,000	85,569	83,681
US TREASURY NOTE	4.50%,2036,64,000	66,005	80,980
US TREASURY BOND	3.125%,2042,121,000	122,177	122,782
US TREASURY BOND	2.50%,2046,83,000	85,516	73,753
US TREASURY NOTE	2.375%,2024,127,000	127,923	127,591
US TREASURY NOTE	2.000%,2025,92,000	91,285	89,542
US TREASURY NOTE	2.25%,2025,41,000	43,431	40,475
US TREASURY NOTE	3.5%,2020,71,000	73,006	75,468
US TREASURY NOTE	2.625%,2020,92,000	97,639	95,126
US TREASURY NOTE	1.875%,2017,58,000	58,748	58,485
US TREASURY NOTE	1.75%,2018,41,000	41,676	41,437
US TREASURY NOTE	4.25%,2017,37,000	39,211	38,070
AT&T	5.50%,2018,69,000	70,837	71,690
APPLE INC	2.40%,2023,79,000	77,273	76,924
BANK OF NY MELLON CORP	2.20%,2023,43,000	42,819	41,026

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Assets (Held at End of Year) - Schedule H, Part IV, Line 4i
December 31, 2016

Identity of Issue	Description	Cost	Current Value
CISCO SYSTEMS INC	4.95%,2019,71,000	72,334	75,898
CITIGROUP FUNDING INC	4.50%,2022,42,000	41,085	44,780
COMCAST CORP	3.375%,2025,84,000	86,083	84,507
GENERAL ELECTRIC CORP	2.20%,2020,59,000	59,769	59,192
JP MORGAN CHASE & CO BOND	3.625%,2024,84,000	83,693	85,444
ORACLE CORP	2.65%,2026,84,000	83,152	79,734
US BANCORP	2.20%,2019,39,000	39,421	39,333
VISA INC	2.20%,2020,85,000	84,800	85,264
WELLS FARGO & COMPANY	2.15%,2019,39,000	39,339	39,214
WELLS FARGO & COMPANY	2.10%,2021,46,000	46,033	44,761
USD ROYAL BK CANADA	2.20%,2019,41,000	41,718	41,227
SHELL INTL FIN	4.30%,2019,72,000	72,864	76,380
BIF MONEY FUND	CASH FUND	78,433	78,433
CASH	CASH	849	849
TOTALS		<u>\$ 4,617,272</u>	<u>\$ 5,379,517</u>

See Independent Auditors' Report

THE NISSIN BRAKE OHIO, INC.
PENSION PLAN - PN 003, EIN 31-1252372
Schedule of Reportable Transactions - Schedule H, Part IV, Line 4j
December 31, 2016

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE	NET GAIN/LOSS
BIF MONEY FUND	\$ -	\$ 620,485	\$ 620,485	\$ -	\$ -
BIF MONEY FUND	503,706	-	-	503,706	-

See Independent Auditors' Report