

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 2018 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>12/31/2018</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>COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1957</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1957</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1957</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>COOPER TIRE & RUBBER COMPANY</u> <u>701 LIMA AVENUE</u> <u>FINDLAY, OH 45840</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-4297750</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>419-423-1321</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>326200</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-4297750</u>	2c Plan Sponsor's telephone number <u>419-423-1321</u>	2d Business code (see instructions) <u>326200</u>	
2b Employer Identification Number (EIN) <u>34-4297750</u>					
2c Plan Sponsor's telephone number <u>419-423-1321</u>					
2d Business code (see instructions) <u>326200</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2019	CHRISTOPHER EPERJESY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☐ Same as Plan Sponsor COOPER TIRE & RUBBER COMPANY 701 LIMA AVENUE FINDLAY, OH 45840	3b Administrator's EIN 34-4297750 3c Administrator's telephone number 419-423-1321
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1487
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 who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 586 6a(2) 585 6b 606 6c 88 6d 1279 6e 185 6f 1464 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 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
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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) ☒ 1 **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 2018 Form M-1 annual report. If the plan was not required to file the 2018 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
A Name of plan COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER TIRE & RUBBER COMPANY	D Employer Identification Number (EIN) 34-4297750

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

(a) Name of insurance carrier PRINCIPAL LIFE INSURANCE COMPANY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	518632	1464	01/01/2018	12/31/2018

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

(a) Total amount of commissions paid 0	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

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

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

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

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

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	(c) Amount	(d) Purpose	

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	5283703

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

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

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

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

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

b Balance at the end of the previous year.....	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account.....	7c(4)	
(5) Other (specify below)	7c(5)	
(6) Total additions.....	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account.....	7e(3)	
(4) Other (specify below)	7e(4)	
(5) Total deductions.....	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE 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 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
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 COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COOPER TIRE & RUBBER COMPANY	D Employer Identification Number (EIN) 34-4297750
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1	Enter the valuation date: Month 01 Day 01 Year 2018
2	Assets:
a	Market value 202698983
b	Actuarial value 196452285
3	Funding target/participant count breakdown
a	For retired participants and beneficiaries receiving payment 765 114946281 114946281
b	For terminated vested participants 106 4858752 4858752
c	For active participants 642 56271675 59213011
d	Total 1513 176076708 179018044
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 5.68%
6	Target normal cost 6 2605172

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	
MICHAEL E. CLARK	09/24/2019
Type or print name of actuary	Date
PRINCIPAL FINANCIAL GROUP	17-06659
Firm name	Most recent enrollment number
PO BOX 9394 DES MOINES, IA 50306-9394	412-394-9383
Address of the firm	Telephone number (including area code)

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	3500000
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	3500000
10 Interest on line 9 using prior year's actual return of <u>12.35</u> %	0	432250
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		9926673
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.87</u> %		582696
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		10509369
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	3932250

Part III Funding Percentages

14 Funding target attainment percentage	14	107.54%
15 Adjusted funding target attainment percentage	15	109.73%
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	105.92%
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
12/14/2018	2000000	0			
04/05/2018	2000000	0			
07/30/2019	3000000	0			
09/13/2019	3800000	0			
Totals ▶			18(b)	10800000	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	9970187

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: 3.92%	2nd segment: 5.52%	3rd segment: 6.29%	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute
	Current regulation:	☐ 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	2605172	
b Excess assets, if applicable, but not greater than line 31a	31b	2605172	
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		
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	9970187	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	9970187	
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

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
		2018
		This Form is Open to Public Inspection.

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER TIRE & RUBBER COMPANY	D Employer Identification Number (EIN) 34-4297750	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PRINCIPAL LIFE INSURANCE COMPNAY

42-0127290

(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?
13 50 64	CONTRACT ADMINISTRATOR	75661	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2018 This Form is Open to Public Inspection.	
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018					
A Name of plan COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 COOPER TIRE & RUBBER COMPANY				D Employer Identification Number (EIN) 34-4297750	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: MASTER RETIREMENT TRUST					
b Name of sponsor of entity listed in (a): COOPER TIRE & RUBBER COMPANY					
c EIN-PN 34-4297750-020		d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 178034884		
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIQUID ASSETS SEP ACCT-Z					
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY					
c EIN-PN 42-0127290-024		d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5283703		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		

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

Schedule D (Form 5500) 2018 v.171027

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018	
A Name of plan COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER TIRE & RUBBER COMPANY	D Employer Identification Number (EIN) 34-4297750

Part I	Asset and Liability Statement
---------------	--------------------------------------

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	8800000	8800000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	4019634	5283703
(11) Value of interest in master trust investment accounts	1c(11)	190175615	178034884
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	202995249	192118587

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	202995249	192118587
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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)	10800000	
(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)		10800000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		-9786233
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1013767

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	11890429	
(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)		11890429
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)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		11890429

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-10876662
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: GILMORE JASION MAHLER, LTD.

(2) EIN: 34-1827159

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		25000000
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		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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 4255948. (See instructions.)

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 2018 This Form is Open to Public Inspection.
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018		
A Name of plan COOPER TIRE & RUBBER COMPANY HOURLY EMPLOYEES' RETIREMENT PLAN - FINDLAY		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 COOPER TIRE & RUBBER COMPANY		D Employer Identification Number (EIN) 34-4297750
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions		1 0
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): 42-0127290		
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 9
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☒ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month Day Year If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
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		
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.	
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) 2018 v. 171027		

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

b The plan year immediately preceding the current plan year

c The second preceding plan year

14a**14b****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

b The corresponding number for the second preceding plan year

15a**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

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

16a**16b**

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

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

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

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

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

Stock: 39 % Investment-Grade Debt: 55 % High-Yield Debt: _____ % Real Estate: _____ % Other: 6 %

- 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): AVERAGE

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay

Financial Statements and Supplemental Schedules
With Independent Auditor's Report

As of and for the Years Ended December 31, 2018 and 2017

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay

Financial Statements

As of and for the Years Ended December 31, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator and Participants
Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Cooper Tire & Rubber Company Hourly Employees' Retirement Plan – Findlay (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2018 and 2017, 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

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by the current trustee, Northern Trust Company, the former trustee, Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company and for certain Plan assets, the current custodian, Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustees and custodian held the Plan's assets and executed transactions. The Plan Administrator has obtained certifications from the current trustee as of December 31, 2018 and 2017 and for the year ended December 31, 2018 and the period from June 1, 2017 through December 31, 2017, from the former trustee for the period January 1, 2017 through August 9, 2017, and the current custodian for certain Plan assets as of December 31, 2018 and 2017 and for the year ended December 31, 2018 and the period from August 10, 2017 through December 31, 2017, that the information provided to the Plan Administrator by the trustees and custodian is complete and accurate.

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Disclaimer of Opinion

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

Other Matter

The supplemental schedule of assets (held at end of year) as of December 31, 2018 and schedule of reportable transactions for the year ended December 31, 2018, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and are not a required part of the financial statements. These supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the current and former trustees and the current custodian of certain Plan assets, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Gilmore Jasion Mahler, LTD

Maumee, Ohio
October 14, 2019

Cooper Tire & Rubber Company
Hourly Employees Retirement Plan – Findlay

Statements of Net Assets Available for Benefits

December 31, 2018 and 2017

	December 31,	
	2018	2017
Investments, at fair value:		
Interest in master trust	\$ 178,034,884	\$ 190,175,615
Pooled separate accounts	<u>5,283,703</u>	<u>4,019,634</u>
Total investments, at fair value	<u>183,318,587</u>	<u>194,195,249</u>
Contributions receivable	<u>8,800,000</u>	<u>8,800,000</u>
Net assets available for benefits	<u><u>\$ 192,118,587</u></u>	<u><u>\$ 202,995,249</u></u>

See accompanying notes.

Cooper Tire & Rubber Company
Hourly Employees Retirement Plan – Findlay

Statements of Changes in Net Assets Available for Benefits

Years ended December 31, 2018 and 2017

	2018	2017
Additions:		
Employer contributions	\$ 10,800,000	\$ 10,800,000
Net income from master trust	-	25,126,205
Total additions	10,800,000	35,926,205
Deductions:		
Benefit and withdrawal payments	11,890,429	11,482,705
Net loss from master trust	9,786,233	-
Total deductions	21,676,662	11,482,705
Net increase (decrease)	(10,876,662)	24,443,500
Transfers to other plans	-	(3,890,141)
Net assets available for benefits at beginning of year	202,995,249	182,441,890
Net assets available for benefits at end of year	<u>\$ 192,118,587</u>	<u>\$ 202,995,249</u>

See accompanying notes.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements
December 31, 2018 and 2017

1. Description of Plan

The Cooper Tire & Rubber Company Hourly Employees' Retirement Plan – Findlay (the “Plan”), along with several other plans (the “Plans”) (see below), is included in the Employees' Retirement Trust (the “Trust”). The following brief description of the Plan provides only general information. Participants should refer to their specific plan agreement for a more complete description of the Plan's provisions.

General

The Trust funding the Plans includes the assets of Cooper Tire & Rubber Company's (the “Company” or “Plan Sponsor”) Hourly Employees' Retirement Plans as follows: Retirement Plan – Clarksdale, Retirement Plan – Findlay, and Retirement Plan – Texarkana, all here-in after referred to as the Plans and associated investments of. The Plans are defined benefit pension plans covering substantially all employees of the Company. The Plans are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The Plan entered a trust agreement with Northern Trust Company (the “Current Trustee”) as of June 1, 2017 to act as trustee of the Plan's assets. Prior to June 1, 2017, the Plan had a trust agreement with the Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company (the “Former Trustee”). Upon change in trustees, the Former Trustee continued to act as a custodian for certain plan assets. The Trustees administer and invest the Plan's assets and income for the benefit of the Plan's participants.

The Plan's participants may be eligible for unreduced monthly pension benefits upon attainment of 30 years of continuous credited service. Participants also may retire earlier than the normal retirement age. Pension benefits for participants with less than 30 years continuous credited service are subject to a reduction based upon the time by which the retirement precedes the participant's attainment of age 62.

The amount of any pension benefit otherwise available may be reduced by certain disability payments (but not payments under the Federal Insurance Contribution Act). The Plan provides certain survivor and disability benefits, and various optional forms of payment, some actuarially reduced.

Eligibility

All employees subject to the collective bargaining agreements between the Company and Local Union #207 of the United Steelworkers of America are eligible for participation in the Plan. The current collective bargaining agreement is effective until February 28, 2020.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

1. Description of Plan (continued)

Funding Policy/Contributions

The Plan is funded entirely through contributions made by the Company. The Company contributes such amounts as are deemed necessary on an actuarial basis to provide the Trust with assets sufficient to meet the benefits to be paid to the Plan's participants. The contributions are designed to fund current service costs and to fund prior service costs over periods of ten to twenty years. The Company's contributions for 2018 and 2017 met the minimum funding requirements of ERISA.

Vesting

Participants are vested after five years of continuous credited service. If participants are hired after age 60, they may receive a monthly pension benefit if they later become vested.

Pension Benefits

Participants are entitled to monthly pension benefits equal to the amount specified in the plan agreement multiplied by the years of continuous credited service at time of termination or retirement. If termination occurs prior to eligibility for an immediate pension benefit, vested participants may elect to receive a lump sum distribution in lieu of a deferred pension benefit.

Termination of the Plan

While the Company has not expressed any intent to terminate the Plan or its contributions thereto, it has the right to do so at any time, subject to the provisions of ERISA. In the event of partial or total termination of the Plan, participants' benefits become non-forfeitable.

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, the priority of those benefits, and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC).

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

1. Description of Plan (continued)

Termination of the Plan (continued)

In the event the Plan terminates, its available net assets will be allocated to benefits as prescribed by ERISA, generally in the following order:

- a. Certain annuity benefits that former employees or their beneficiaries are receiving or that employees eligible for retirement would have been receiving had they retired.
- b. Other vested benefits insured by the PBGC as discussed below.
- c. All other vested benefits.
- d. All non-vested benefits.

The PBGC guarantees most, but not all, vested retirement benefits and certain disability and survivor's pensions. However, there is a statutory ceiling on the amount of any individual's monthly benefit that PBGC guarantees. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination, whichever comes later. For younger annuitants, or for those who elect to receive their benefits in some form other than a single-life annuity, the corresponding ceilings are actuarially adjusted.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investments

The Plan's investments are stated at fair value, which equals the quoted net asset values thereof on the last business day of the Plan's year. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded as of the ex-dividend date.

Administrative Expenses

The administrative expenses of the Plan are paid by the Company and are excluded from these financial statements.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates and assumptions are most significantly utilized in determining the actuarial present value of accumulated plan benefits. Actual results could differ from those estimates.

Subsequent Events

The Plan Sponsor has evaluated subsequent events through October 14, 2019, the date the financial statements were available to be issued.

New Accounting Pronouncements

In February 2017, the Financial Accounting Standards Board (FASB) issued ASU No. 2017-06, Plan Accounting: Defined Benefit Pension Plans (Topic 960); Defined Contribution Pension Plans (Topic 962); Health and Welfare Benefit Plans (Topic 965): Employee Benefit Plan Master Trust Reporting (ASU 2017-06). ASU 2017-06 changes reporting and disclosure requirements for plans with a master trust and eliminates redundant disclosures for plans with 401(h) accounts. ASU 2017-06 is effective for the fiscal periods beginning after December 15, 2018 with early adoption permitted. Upon adoption ASU 2017-06 shall be applied retrospectively to all periods presented. Management is currently evaluating the impact this Update will have on the Plan's financial statements.

3. Fair Value Measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB Accounting Standards Codification Topic, Fair Value Measurement, 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.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

3. Fair Value Measurements (continued)

Level 2. Inputs to the valuation methodology include:

- a. Quoted prices for similar assets or liabilities in active markets;
- b. Quoted prices for identical or similar assets or liabilities in inactive markets;
- c. Inputs other than quoted prices that are observable for the asset or liability;
- d. 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value in the Plan. There have been no changes in the methodologies used at December 31, 2018 and 2017.

Collective Trust Funds: The fair value of the investments in these categories have been estimated using the net asset value per share. The net asset value ("NAV") of these accounts is based on the market value of its underlying investments. The NAV is not a publicly quoted price in an active market.

Pooled Separate
Accounts:

Valued using the NAV per unit provided by the administrator of the fund. The NAV, as provided by the trustees, is used as a practical expedient to estimate fair value. The NAV is not a publicly quoted price in an active market.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

3. Fair Value Measurements (continued)

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

In accordance with Subtopic 820-10, the collective trust funds and pooled separate accounts that were measured at the NAV per share (or its equivalent) are not classified in the fair value hierarchy. As a result there are no investments required to be classified in the fair value hierarchy at December 31, 2018 and 2017.

For investments in certain entities that calculate the NAV per share as the investment's fair value measurement, the following table provides an overview, by major classification, of the nature and risks associated with such investments as well as whether it is probable those investments being sold at amounts different from their reported net asset value per share based on redemption restrictions, if any. All investments in the Master Trust in 2018 and 2017 are included in the table below.

Investment Category	2018 Fair Value	2017 Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Period Notice
Collective Trust Funds:					
Equity ^(a)	\$171,356,336	\$214,818,296	\$ —	Daily	1 Day
Fixed income ^(b)	241,959,916	226,949,139		Daily	1 Day
Real estate ^(c)	26,840,051	29,253,480		Daily	1 Day

- a) Collective trust funds classified as Equity primarily invest in U.S. and non-U.S. securities in both small and large capitalization markets.
- b) Collective trust funds classified as Fixed income primarily invest in debt securities, U.S. treasury securities, and fixed income securities.
- c) Collective trust funds classified as Real estate funds are invested in global real estate securities.

In 2018 and 2017, all investments outside of the Master Trust are direct filing entities. Total investments in direct filing entities related to this plan are \$5,283,703 and \$4,019,634 at December 31, 2018 and 2017, respectively.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

4. Investments

Certain investment information disclosed in the accompanying financial statements, including certain investments held at December 31, 2018 and 2017, net appreciation (depreciation) in fair value of investments, and investment fees and expenses for the years ended December 31, 2018 and 2017, were obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by the Current Trustee and the Former Trustee. Such information has not been examined by independent auditors.

5. Master Trust Information

The Plan's assets are invested in the Cooper Tire & Rubber Company Master Retirement Trust (the "Master Trust") held by the Current Trustee under a trust agreement effective June 1, 2017 and the Former Trustee under a trust agreement prior to June 1, 2017 with the Company. In the Master Trust, the Plan's assets are commingled with the assets of various other Company employee benefit plans. The Plan's investments represent approximately 40% of the total assets held by the Master Trust at December 31, 2018 and 2017. Investment income and expenses are allocated to the Plans based upon their pro-rata share of the net assets of the Master Trust.

The following table presents the fair values of investments and accrued investment income for the Trust, which was certified by the Current Trustee as of December 31:

	<u>2018</u>	<u>2017</u>
Assets:		
Investments, at fair value:		
Collective trust funds	<u>\$ 440,156,303</u>	<u>\$ 471,020,915</u>
Total net assets of Master Trust	<u><u>\$ 440,156,303</u></u>	<u><u>\$ 471,020,915</u></u>

Investment income for the Master Trust, which was certified by the Current and Former Trustees, is as follows for the years ended December 31:

	<u>2018</u>	<u>2017</u>
Interest and dividend income	<u>\$ 63,785</u>	<u>\$ 4,019,342</u>
Net appreciation (depreciation) in fair value of investments determined at quoted market prices	<u>(23,952,944)</u>	<u>57,094,781</u>
	<u><u>\$ (23,889,159)</u></u>	<u><u>\$ 61,114,123</u></u>

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

5. Master Trust Information (continued)

Interest and dividends totaling \$2,273,758 for the period from January 1, 2017 through May 31, 2017 are not certified by the Former Trustee.

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated May 8, 2017, stating that the written form at the underlying prototype document is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Although amended since receiving the determination letter, the Plan Administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax-exempt.

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

7. Related Party Transactions

Certain Plan investments are managed by the Current and Former Trustees and the Current Custodian; therefore, these transactions qualify as party-in-interest transactions. There have been no known prohibited transactions with a party-in-interest.

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

8. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired employees or their beneficiaries, (b) terminated employees with vested benefits, (c) beneficiaries of employees who have died, and (d) present employees or their beneficiaries. Benefits for active employees under the Plan are based on the employees' years of credited service computed to the nearest completed 1/12 of a year multiplied by the pension amount in effect on the valuation date. Benefits payable under all circumstances are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

An actuary from Principal Financial Group estimates the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

Significant actuarial assumptions used in performing the valuations include: (1) interest rate of 6.25% for 2018 and 2017; (2) mortality based on the IRS Prescribed Mortality – Static Annuitant and IRS Prescribed Mortality – Static Non-annuitant in 2018 and 2017 (3) retirement age based on a schedule of rates dependent on age in 2018 and 2017; (4) employee turnover calculated based on 2003 Society of Actuaries Small Plan Age Table multiplied by 60% in 2018 and 2017; (5) disability pension is based upon 50% of the rates from the 1985 Pension Disability Table in 2018 and 2017; and (6) 85% of the population was considered to be married in 2018 and 2017.

These 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 (see Note 1).

Cooper Tire & Rubber Company
Hourly Employees' Retirement Plan – Findlay
Notes to Financial Statements (continued)
December 31, 2018 and 2017

8. Actuarial Present Value of Accumulated Plan Benefits (continued)

The actuary has determined the present value of the accumulated plan benefits to be as follows:

	December 31,	
	2018	2017
Actuarial present value of accumulated plan benefits		
Vested benefits:		
Participants currently receiving benefits	\$ 113,710,963	\$ 109,309,394
Other participants	55,981,170	56,477,843
Total vested benefits	169,692,133	165,787,237
Non-vested benefits	2,463,746	3,756,265
Total actuarial present value of accumulated plan benefits	\$ 172,155,879	\$ 169,543,502

A reconciliation of the changes in the actuarial present value of accumulated plan benefits is summarized as follows:

	December 31,	
	2018	2017
Actuarial present value of accumulated plan benefits as of January 1, 2018 and 2017	\$ 169,543,502	\$ 163,516,540
Increase (decrease) during year due to:		
Benefits paid	(11,890,429)	(11,482,705)
Change in discount period/rate	10,230,524	10,261,262
Benefits accumulated	4,242,342	3,194,216
Change in assumptions	29,940	4,054,189
Actuarial present value of accumulated plan benefits as of December 31, 2018 and 2017	\$ 172,155,879	\$ 169,543,502

SUPPLEMENTAL SCHEDULES

Cooper Tire & Rubber Company
Hourly Employees Retirement Plan – Findlay

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Employer Identification No. 34-4297750 Plan No: 001

December 31, 2018

(a)/(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par and Maturity Value	(d) Cost	(e) Current Value
	Pooled separate accounts:		
* Principal	Liquid Assets Separate Acct-Z	\$ 5,244,144	\$ 5,283,703
	Total	<u>\$ 5,244,144</u>	<u>\$ 5,283,703</u>
* Party-in interest			

Cooper Tire & Rubber Company
Hourly Employees Retirement Plan – Findlay

SCHEDULE H, LINE 4(j) – SCHEDULE OF REPORTABLE TRANSACTIONS
Employer Identification No. 34-4297750 Plan No: 001
For the Year Ended December 31, 2018

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category i) An individual transaction in excess of 5% of Plan assets:								
* Principal	Liquid Assets Separate Acct-Z	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
* Principal	Liquid Assets Separate Acct-Z	2,000,000				2,000,000	2,000,000	-
* Principal	Liquid Assets Separate Acct-Z	3,000,000				3,000,000	3,000,000	-
* Principal	Liquid Assets Separate Acct-Z	6,800,000				6,800,000	6,800,000	-
* Principal	Liquid Assets Separate Acct-Z		912,814			912,814	912,814	-
* Principal	Liquid Assets Separate Acct-Z		926,957			926,957	926,957	-
* Principal	Liquid Assets Separate Acct-Z		913,018			913,018	913,018	-
* Principal	Liquid Assets Separate Acct-Z		921,632			921,632	921,632	-
* Principal	Liquid Assets Separate Acct-Z		923,858			923,858	923,858	-
* Principal	Liquid Assets Separate Acct-Z		944,945			944,945	944,945	-
* Principal	Liquid Assets Separate Acct-Z		953,086			953,086	953,086	-
* Principal	Liquid Assets Separate Acct-Z		954,415			954,415	954,415	-
* Principal	Liquid Assets Separate Acct-Z		948,440			948,440	948,440	-
* Principal	Liquid Assets Separate Acct-Z		951,829			951,829	951,829	-
* Principal	Liquid Assets Separate Acct-Z		951,812			951,812	951,812	-
* Principal	Liquid Assets Separate Acct-Z		964,155			964,155	964,155	-
* Principal	Liquid Assets Separate Acct-Z		670,630			670,630	670,630	-

Category iii) A series of transactions in excess of 5% of Plan assets:

* Principal	Liquid Assets Separate Acct-Z							
	4 Purchases	\$13,800,000	\$ -	\$ -	\$ -	\$ 13,800,000	\$ 13,800,000	\$ -
	82 Sales		12,611,771			12,611,771	12,611,771	-

* Party-in interest

There were no reportable transactions under categories (ii) or (iv) during the year ended December 31, 2018.

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 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018

► **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 COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF COOPER TIRE & RUBBER COMPANY	D Employer Identification Number (EIN) 34-4297750	
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>2018</u>			
2 Assets:			
a Market value.....	2a	202698983	
b Actuarial value.....	2b	196452285	
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	765	114946281	114946281
b For terminated vested participants	106	4858752	4858752
c For active participants	642	56271675	59213011
d Total	1513	176076708	179018044
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	5.68 %	
6 Target normal cost.....	6	2605172	

Statement by Enrolled Actuary

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

SIGN HERE	 Signature of actuary Michael E. Clark Type or print name of actuary Principal Financial Group Firm name PO Box 9394 Des Moines, IA 50306-9394 Address of the firm	9/24/2019 Date 1706659 Most recent enrollment number 412-394-9383 Telephone number (including area code)
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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) 2018
v. 171027

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	3500000
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	0	3500000
10 Interest on line 9 using prior year's actual return of <u>12.35</u> %	0	432250
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		9926673
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.87</u> %.....		582696
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.....		10509369
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	3932250

Part III Funding Percentages

14 Funding target attainment percentage	14	107.54 %
15 Adjusted funding target attainment percentage.....	15	109.73 %
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	105.92 %
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
12/14/2018	2000000	0			
04/15/2019	2000000	0			
07/30/2019	3000000	0			
09/13/2019	3800000	0			
Totals ▶			18(b)	10800000	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	9970187

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: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	Prior regulation:	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute
	Current regulation:	☐ 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	2605172	
b Excess assets, if applicable, but not greater than line 31a	31b	2605172	
32 Amortization installments:			
a Net shortfall amortization installment.....	Outstanding Balance	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		
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	9970187	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	9970187	
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

Schedule SB, Line 2a - Explanation of Assets

COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN

EIN 34-4297750 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$8,800,000 contributions received after the plan year end with a discounted value of \$8,503,734.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age
 COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
 PLAN
 EIN 34-4297750 Plan No. 001

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age. The retirement rate reflects only those participants who meet retirement eligibility. An active participant working past assumed retirement age is expected to retire at current age.

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	329.0759	0.0600	19.7446	1,085.9505
56	346.5951	0.0600	20.7957	1,164.5597
57	355.7239	0.0600	21.3434	1,216.5759
58	364.9853	0.0700	25.5490	1,481.8405
59	365.6876	0.0800	29.2550	1,726.0456
60	348.3923	0.1100	38.3232	2,299.3890
61	322.8833	0.1500	48.4325	2,954.3821
62	287.1936	0.3000	86.1581	5,341.8001
63	204.8949	0.1500	30.7342	1,936.2567
64	180.7266	0.1500	27.1090	1,734.9751
65	156.3259	0.5000	78.1629	5,080.5912
66	79.0588	0.2500	19.7647	1,304.4705
67	58.1540	1.0000	58.1540	3,896.3197
68	0.0000	1.0000	0.0000	0.0000
69	1.0000	1.0000	1.0000	69.0000
Total			504.5263	31,292.1566
Average				62.02

Schedule SB, Line 24 – Change in Actuarial Assumptions
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN
EIN 34-4297750 Plan No. 001

Certain non-prescribed assumptions have been changed since last year. These assumptions were changed to better reflect the anticipated experience of your plan. See the attachment, Part V – Statement of Actuarial Assumptions/Methods, for the rationale for each assumption.

- The assumed asset return for the current year has decreased from 6.50% to 6.25%. This rate is used in the calculation of the actuarial value of plan assets.
- Active retirement rates were changed at age 65 is 50%, age 66 is 25% and age 67 is 100%, ages 55 to 64 remain unchanged. Inactives were changed from age 65 to age 62.
- Turnover has been updated from 4% at all ages to 60% of the SOA Small Plan Age Table.
- The form of benefit for Pre-age 55 was changed from 100% lump sum to 50% lump sum and 50% annuity.

Schedule SB, Line 26 - Schedule of Active Participant Data

COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT PLAN

EIN 34-4297750 Plan No. 001

Form 5500 - Schedule of Active Participation Data										
Valuation Date 01/01/2018										
Attained Age	YEARS OF CREDITED 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
	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.	Avg. No. Comp.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	13	12	0	0	0	0	0	0
35 to 39	0	0	13	28	3	0	0	0	0	0
40 to 44	0	0	10	36	20	4	0	0	0	0
45 to 49	0	0	19	34	24	14	18	2	0	0
50 to 54	0	0	16	31	18	23	61	8	6	0
55 to 59	0	0	15	21	5	10	58	20	31	4
60 to 64	0	0	10	5	5	0	23	6	6	3
65 to 69	0	0	1	1	0	2	3	0	0	0
70 & up	0	0	0	0	0	0	0	0	0	0

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN

EIN 34-4297750 Plan No. 001

Assumptions prescribed by law

Mortality

During benefit payment period

IRS Prescribed Mortality - Static Annuitant, male and female.

Before benefit payment period

IRS Prescribed Mortality - Static Non-annuitant, male and female.

At the plan sponsor's direction, we are delaying the use of the Notice 2017-60 mortality table to 2019. With the exception of the lump sum mortality assumption, the mortality tables are determined using the methodology in §1.430(h)(3)-1 prior to its amendment by T.D. 9826.

Assumptions selected by actuary

Inflation

2.00% increase per year.

See Long-Term Capital Market Assumptions link.

Asset return

6.25% for the current plan year.

The asset return is developed as a weighted average rate based on the target asset allocation of the plan and the long-term capital market assumptions. The calculated return is on an arithmetic mean basis. For details, see the Long-Term Capital Market Assumptions link.

Expected expense

\$0 included in target normal cost. Administrative expenses are paid separately.

Retirement

Active participants

Age	Probability of retirement	Age	Probability of retirement
55-57	6%	62	30%
58	7%	63-64	15%
59	8%	65	50%
60	11%	66	25%
61	15%	67	100%

Inactive participants are assumed to retire at age 62.

This assumption is based on the results of recent experience analysis and anticipated future experience.

Disability

50% of Pension Disability Table (DP-85) Class 1 Incidence Rates.

Marriage

85% married; husbands are 3 years older than wives.

This assumption does not have material impact on the results of this report and has been selected based on our best estimate of active workforce.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN
EIN 34-4297750 Plan No. 001

Withdrawal	2003 Society of Actuaries Small Plan Age Table, multiplied by 0.60. We rely on a publicly published table due to the limited size of the plan. The SOA Small Plan Age Table is the most recent withdrawal experience table published by the Society of Actuaries. A multiplier of 0.60 is applied to this table to reflect the results of the most recent experience analysis and anticipated future experience.
Form of benefit and basis	50% of active participants who terminate before the earliest assumed retirement age are assumed to receive a single sum immediately. Participants who are already terminated on the valuation date are assumed to receive their benefit on the normal form at the assumed retirement age. The lump sum benefit is based on the applicable mortality projected to decrement and the plan's funding target using non-stabilized interest rates, as prescribed.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN
EIN 34-4297750 Plan No. 001

Methods prescribed by law

Liability measure

Funding target is the present value of the benefits accrued on the valuation date. Target normal cost is based on benefits expected to accrue during the current plan year and includes an estimate of plan expenses for the year.

Benefit accrual

All benefits paid at decrement are considered in total and then split to determine how much is included in funding target. The following pieces are included in the funding target.

- The portion based on the plan's definition of accrued benefit.
- The benefit portion in excess of the accrued benefit based on the ratio of the participant's years of service on the valuation date to the years of service the participant will have at the time of decrement.

The benefits included in target normal cost are calculated similarly, by splitting the benefits. The target normal cost is based on the difference between the amount included in Funding Target and an amount calculated assuming the participant accrues service through the end of the plan year.

Lump sum payments

Lump sum payments are valued using the plan's funding target interest rates as required, per IRS guidance. These rates are currently higher than the actual rates used to determine lump sum distributions. Therefore, plan liabilities do not currently recognize this additional cost and this may result in the plan not accumulating adequate assets. You may wish to consider additional contributions.

HCE benefit payment restrictions

A ratio of the plan assets and accrued liability is used to determine if restrictions apply. Assets and accrued liability are as of the valuation date and are reduced by:

- any retiree benefit index or floor
- amounts for HCEs who were previously restricted
- an amount for the retiring HCE

The estimated HCE ratio illustrated in this report is based on the market value of plan assets (excluding late deposits) and funding target as of the valuation date. The funding target uses the non-stabilized interest rates as defined in IRC §430(h)(2)(C)(iv). Other assumptions or methods could be used.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN
EIN 34-4297750 Plan No. 001

Methods selected by plan sponsor

Asset method

The asset valuation method is prescribed by law for plans that elect to use a value other than market value.

For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years.

The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the maximum allowable rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value.

When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.

Segment rates

24-month average with no weighting to prior law basis. Use rates where August is the last month included in the average.

PBGC premium basis

Variable rate premiums are calculated using census, market value of assets and the one-month average of corporate bond rates in effect on the valuation date. You elected this Standard interest method for the 01/01/2014 plan year and the method must be used for five years before a change can be made. Include if a small plan in 2014 or later (and now large).

Segment 1	Segment 2	Segment 3
years 0-5	years 5-20	years 20+
2.33%	3.55%	4.11%

Methods elected by actuary

Retirees

Assets and liabilities for current and future retirees are included.

Vested benefits

A benefit is included in vested benefits if it meets the requirements under PBGC. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date.

The following ancillary benefits are always treated as no vested: disability benefits payable to retirement age unless in pay status, pre-retirement death benefits in excess of the survivor annuity death benefit and post retirement death benefits for non-retired participants except as noted in the Plan provisions.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN

EIN 34-4297750 Plan No. 001

Assumptions and methods elected by actuary - plan accounting (ASC 960)

With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular funding target and target normal cost.

Mortality

Based on RP-2006 blue collar mortality table projected to future years with historical and assumed mortality improvement (MI) rates using the Principal Mortality Improvement Scale (PFG2013-10).

RP-2006 is a baseline mortality rates table underlying the SOA RP-2014 experience study as of central year of the experience data for 2004-2008 years. The Principal Mortality Improvement scale is based on the SOA MI model RPEC_2014_v2017 and Principal-selected assumption set published November 2017. For detailed rationale please see full [Mortality documentation](#).

Disability mortality based on disabled SOA table.

Interest rate used to value liabilities

6.25%

The expected long-term interest rate used to value ASC 960 liabilities is developed as a weighted average based on the target asset allocation of the plan.

Treatment of administrative expenses

No adjustments are made for administrative expenses, either through a reduction in the discount rate or by calculating a present value of future expenses.

Plan sponsors may change their administrative expense handling at any time. Our approach provides consistent handling of ASC 960 liabilities from year to year, whether expenses are paid with plan assets or directly by the employer.

Note - expenses paid with plan assets are required to be included in funding normal cost. As a result, the plan is reimbursed annually through required funding. Exception – contributions are not required due to assets sufficiently in excess of liabilities to fund both expenses and normal cost. In this case, administrative expenses are taken from the excess assets.

Basis for lump sums

Interest rate - Based on the three segment yield curve:
4.15%/4.55%/5.45%.

The plan document defines the lump sum interest rate based on IRC §417(e) rates which closely tie to the high quality corporate bond yields. According to our most recent study, the long-term expected yields for short/intermediate/long corporate bonds are 4.15%/4.55%/5.45%. For details, see Long-Term Capital Market Assumptions link.

Mortality: We have selected the same [mortality](#) assumption for lump sum payments, but with a 50/50 blend of male and female total dataset base rates and mortality improvement scales. This reflects the IRS practice of defining lump sum mortality on a unisex basis.

Schedule SB, Part V - Summary of Plan Provisions
COOPER TIRE & RUBBER COMPANY FINDLAY REPRESENTED EMPLOYEE RETIREMENT
PLAN
EIN 34-4297750 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report is based on the collective bargaining agreement as in effect on 01/01/2018.

Plan eligibility

Class All employees subject to the collective bargaining agreements between Cooper Tire & Rubber Company and local union # 752 of the United Steelworkers of America. Truck drivers at the Findlay Plant who are represented by the Teamsters are also participants of the Findlay plan.

Entry date Date of Hire.

After June 30, 2012, no Employee shall become an Active Participant and no Inactive Participant or former Participant shall again become an Active Participant. There are certain situations that would allow an Inactive Participant or former Participant to become an Active Participant again that are disclosed in the plan document.

Normal retirement benefit

Age Attained age 65 and completion of five years of service.

Form Monthly annuity payable as a five year Certain and Continuous Life.

Amount (accrued benefit) The Accrued Benefit for any employee is the respective pension amount in effect at retirement multiplied by the CCS at retirement. Under the current agreement, no benefit will accrue for the period from July 1, 2009 to June 30, 2010.

Pension amount	Effective date
\$50.00	11-06-2000
\$53.00	02-16-2004
\$54.00	11-01-2005
\$55.00	11-01-2006
\$56.00	11-01-2007

After June 30, 2012, the accrued benefit is frozen and no additional benefits shall accrue after such date for employees hired after December 31, 2008.

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Early retirement benefit

Eligibility	(a) Attainment of age 55 and ten years of service. (b) Completion of 30 years of service.
Form	Same as normal retirement benefit.
Amount	- Those eligible as in (a) above may elect either the Accrued Benefit reduced by four-tenths of 1% (0.004) for each month prior to age 62 that payments commence or the unreduced Accrued Benefit beginning at age 62. - To those eligible under (b) the Accrued Benefit commencing at retirement is payable. - To those eligible under (b) and retiring over age 55, the Accrued Benefit is payable, with an added supplement (according to tables based on age and service) for all months prior to age 62, or earlier commencement of Social Security benefits. The amount of the supplement is reduced if the retired participant has annual earned income in excess of the limitations in the labor agreements.

Termination benefit

Eligibility	5 years of service and not yet eligible for Early Retirement Benefit.
Amount	The Accrued Benefit is payable for life commencing at age 65. The participant may elect early commencement of an actuarially reduced benefit after attaining age 55. A lump sum option is also available equal to the greater of: (1) the actuarial equivalent of the Accrued Benefit as defined in the plan document, or (2) an amount equal to an average week's pay times CCS at the time of termination. The product in (2) is increased by a factor of 1.25 if CCS is 10 to 15 years; 1.5 if CCS is 15 to 20 years and 2.0 if CCS exceeds 20 years.

Disability benefit

Eligibility	Disablement prior to age 65, which is determined to be total and permanent.
Service	Completion of ten years of service.
Form	Monthly annuity payable for life.
Amount	The Accrued Benefit commencing the first of the month following five months of disablement. The benefits are guaranteed for 60 months following the Disability Retirement of a participant over age 55 or the 60 months following the attainment of age 55 by a disability retiree.

Plant closure (special vesting)

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Eligibility	Termination due to a Plant Closure (defined in the labor agreement).
Service	Completion of 30 years of service.
Form	Monthly annuity payable for life.
Amount	The monthly benefit at termination is determined by multiplying \$16.50 by the CCS.

Pre-retirement survivor annuity

Eligibility	Any married participant who is accumulating service and is vested.
Form	Monthly annuity payable to spouse, deferred to participant's earliest retirement date if later than the date of death.
Amount	If the participant is eligible for Early Retirement at his death, the monthly benefit is fifty percent of the Accrued Benefit as payable in a Qualified Joint and 50% Survivor form (with the spouse as survivor) on the day of the participant's death. If the participant is not eligible for Early Retirement at his date of death, the monthly benefit is based on the Accrued Benefit monthly amount at the participant's date of death and is reduced by the Qualified Joint and 50% Survivor option factor for the ages of the participant and spouse as of the earliest date the participant could have elected to retire. Fifty percent of the optional benefit is payable to the spouse for life commencing at the date of presumed Early Retirement eligibility.

Post-retirement death benefit

Amount	The spouse of a retired participant receives \$4,500 at the death of the participant. The benefit is not paid to those receiving benefits due to a deferred vested termination.
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Definitions

Continuous credited service (CCS)	All years of service from the participant's date of employment, to the earlier of termination, or retirement, with fractional years computed to the completed 1/12 of a year. Periods of layoff are included in Benefit Service if recalled before the expiration of two years from layoff. Under the current agreement, CCS will not accrue for purposes of increasing the Accrued Benefit for the Period from July 1, 2009 to June 30, 2010.
Vesting	Participants are vested after five years of service.

Changes in Principal Eligibility or Benefit Provisions

Schedule SB, Part V - Summary of Plan Provisions
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There have been no changes in principal eligibility or benefit provisions since the last valuation.

Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Cooper Tire & Rubber Company
Hourly Employees Retirement Plan – Findlay

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Employer Identification No. 34-4297750 Plan No: 001

December 31, 2018

(a)/(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par and Maturity Value	(d) Cost	(e) Current Value
	Pooled separate accounts:		
* Principal	Liquid Assets Separate Acct-Z	\$ 5,244,144	\$ 5,283,703
	Total	<u>\$ 5,244,144</u>	<u>\$ 5,283,703</u>
* Party-in interest			

Cooper Tire & Rubber Company
Hourly Employees Retirement Plan – Findlay

SCHEDULE H, LINE 4(j) – SCHEDULE OF REPORTABLE TRANSACTIONS
Employer Identification No. 34-4297750 Plan No: 001
For the Year Ended December 31, 2018

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category i) An individual transaction in excess of 5% of Plan assets:								
* Principal	Liquid Assets Separate Acct-Z	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ -
* Principal	Liquid Assets Separate Acct-Z	2,000,000				2,000,000	2,000,000	-
* Principal	Liquid Assets Separate Acct-Z	3,000,000				3,000,000	3,000,000	-
* Principal	Liquid Assets Separate Acct-Z	6,800,000				6,800,000	6,800,000	-
* Principal	Liquid Assets Separate Acct-Z		912,814			912,814	912,814	-
* Principal	Liquid Assets Separate Acct-Z		926,957			926,957	926,957	-
* Principal	Liquid Assets Separate Acct-Z		913,018			913,018	913,018	-
* Principal	Liquid Assets Separate Acct-Z		921,632			921,632	921,632	-
* Principal	Liquid Assets Separate Acct-Z		923,858			923,858	923,858	-
* Principal	Liquid Assets Separate Acct-Z		944,945			944,945	944,945	-
* Principal	Liquid Assets Separate Acct-Z		953,086			953,086	953,086	-
* Principal	Liquid Assets Separate Acct-Z		954,415			954,415	954,415	-
* Principal	Liquid Assets Separate Acct-Z		948,440			948,440	948,440	-
* Principal	Liquid Assets Separate Acct-Z		951,829			951,829	951,829	-
* Principal	Liquid Assets Separate Acct-Z		951,812			951,812	951,812	-
* Principal	Liquid Assets Separate Acct-Z		964,155			964,155	964,155	-
* Principal	Liquid Assets Separate Acct-Z		670,630			670,630	670,630	-

Category iii) A series of transactions in excess of 5% of Plan assets:

* Principal	Liquid Assets Separate Acct-Z							
	4 Purchases	\$13,800,000	\$ -	\$ -	\$ -	\$ 13,800,000	\$ 13,800,000	\$ -
	82 Sales		12,611,771			12,611,771	12,611,771	-

* Party-in interest

There were no reportable transactions under categories (ii) or (iv) during the year ended December 31, 2018.