

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

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|------------------------------------|---|----------------------------|
| In re: |) | |
| |) | Chapter 11 |
| COOPER-STANDARD AUTOMOTIVE OH, LLC |) | |
| |) | Case No. 09-12755 (PJW) |
| Debtors. |) | |
| |) | Jointly Administered under |
| |) | Case No. 09-12743 (PJW) |

DEBTOR'S STATEMENT OF FINANCIAL AFFAIRS



0912743091002000000000041

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

| | | |
|---|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| |) | |
| COOPER-STANDARD HOLDINGS INC., <u>et al.</u> , ¹ |) | Case No. 09-12743 (PJW) |
| |) | |
| Debtors. |) | Jointly Administered |
| |) | |

**GLOBAL NOTES AND STATEMENT OF
LIMITATIONS, METHODOLOGY, AND DISCLAIMER
REGARDING THE DEBTORS' SCHEDULES OF ASSETS
AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Cooper-Standard Holdings Inc. and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (the “Debtors”) have filed their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (“Statements,” and collectively with the “Schedules,” the “Schedules and Statements”) in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”). The Debtors, with the assistance of their advisors, prepared the Schedules and Statements in accordance with section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Allen J. Campbell, Vice President and Chief Financial Officer of Cooper-Standard Holdings Inc. and Cooper-Standard Automotive Inc.², has signed the Schedules and Statements. In reviewing and signing the Schedules and Statements, Allen J. Campbell has necessarily relied upon the efforts, statements, and representations of various personnel of the Debtors. Allen J. Campbell has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors.

¹ The Debtors in these proceedings and the last four digits of each Debtor’s federal taxpayer identification number are as follows: Cooper-Standard Holdings Inc. (5088); Cooper-Standard Automotive Inc. (9970); Cooper-Standard Automotive FHS, Inc. (2953); Cooper-Standard Automotive Fluid Systems Mexico Holding LLC (0442); Cooper-Standard Automotive OH LLC (2845); StanTech, Inc. (4014); Westborn Service Center, Inc. (7448); North American Rubber, Inc. (9926); Sterling Investments Company (1393); Cooper-Standard Automotive NC L.L.C. (2839); CS Automotive LLC (4267); CSA Services, Inc. (9510); NISCO Holding Co. (1697). The corporate address of the Debtors is 39550 Orchard Hill Place Drive, Novi, Michigan 48375.

² Allen J. Campbell also serves as a Director and Vice President for Cooper-Standard Automotive FHS Inc., NISCO Holding Company, North American Rubber, Incorporated, StanTech, Inc. and Westborn Service Center. He serves as a Director and President for CS Automotive LLC and CSA Services Inc as well as a Vice President for Cooper-Standard Automotive NC L.L.C., Cooper-Standard Automotive OH, LLC and Cooper-Standard Automotive Fluid Systems Mexico Holding LLC. Mr. Campbell is the Chairman, Chief Executive Officer and President of Sterling Investments Company.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Schedules and Statements (the “Global Notes”) pertain to, are incorporated by reference in, and comprise an integral part of all of the Schedules and Statements. The Global Notes should be referred to and reviewed in connection with any review of the Schedules and Statements.³

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled to the financial statements. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment. In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made reasonable efforts to ensure the accuracy and completeness of such financial information, subsequent information or discovery may result in material changes to the Schedules and Statements. As a result, the Debtors are unable to warrant or represent that the Schedules and Statements are without inadvertent errors, omissions, or inaccuracies. The Debtors reserve all rights to amend or supplement the Schedules and Statements as is necessary and appropriate.

Nothing contained in the Schedules and Statements shall constitute a waiver of any of the Debtors’ rights or an admission with respect to their chapter 11 cases, including, without limitation, any issues involving substantive consolidation, equitable subordination, defenses, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant applicable laws to recover assets or avoid transfers.

Description of Cases. On August 3rd, 2009, (the “Commencement Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On August 5th, 2009 an order was entered pursuant to Bankruptcy Rule 1015 and Local Rule 1015-1 directing procedural consolidation and joint administration of these chapter 11 cases.

Amendments and Supplements. While the Debtors made reasonable efforts to file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend or supplement the Schedules and Statements as is necessary and appropriate.

Recharacterization. Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts,

³ These Global Notes are in addition to the specific notes contained in each Debtor’s Schedules and Statements. The fact that the Debtors have prepared a “Specific Note” with respect to any of the Schedules and Statements and not to others should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any of the Debtors’ remaining Schedules and Statements, as appropriate.

unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. Thus, the Debtors reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.

Asset Presentation. When listed, the value of the Debtors' assets and liabilities is shown on the basis of the book value of the asset or liability in the Debtors' non-audited accounting books and records, as of the Commencement Date, and not on the basis of current market values of such interest in property and/or liabilities. Given, among other things, the current market valuation of certain assets and the valuation and nature of certain liabilities, to the extent that a debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Commencement Date or at any time prior to the Commencement Date. Likewise, to the extent that a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Commencement Date or any time prior to the Commencement Date. The Debtors reserve their right to amend or adjust the value of each asset or liability set forth herein.

Liabilities. The Debtors allocated liabilities between the prepetition and post-petition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and post-petition periods may change. The Debtors reserve all rights to modify, amend, and supplement the Schedules and Statements as is necessary and appropriate.

Insiders. For purposes of the Schedules and Statements, the Debtors define "insiders" pursuant to section 101(31) as (a) directors; (b) officers; (c) shareholders holding in excess of 5% of the voting shares; (d) relatives of directors, officers, or shareholders of the Debtors; and (e) debtor/non-debtor affiliates. Payments to debtor/non-debtor affiliates as set forth in Statement 3c represent the change in intercompany claims and balances over a period of approximately one year. To the extent such balances represent a receivable, such amounts are reported in parentheses.

Persons listed as "insiders" have been included for informational purposes only. The Debtors do not take any position with respect to: (a) such person's influence over the control of the Debtors, (b) the management responsibilities or functions of such individual, (c) the decision-making or corporate authority of such individual, or (d) whether such individual could successfully argue that he or she is not an "insider" under applicable law, including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose.

Intercompany Claims. Receivables and payables among the Debtors in these cases and their affiliates (each an "Intercompany Receivable" or "Intercompany Payable" and, collectively, the "Intercompany Claims") are reported as gross amounts on Schedules B and F, respectively.

Intellectual Property Rights. Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated or otherwise expired by their terms, or have been assigned or otherwise transferred

pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. The Debtors have made every effort to attribute intellectual property to the rightful debtor entity owner, however, in some instances intellectual property owned by one debtor entity may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

Executory Contracts. The Debtors have not set forth executory contracts as assets in the Schedules and Statements. The Debtors' executory contracts have been set forth in Schedule G.

Setoffs. The Debtors routinely incur certain setoffs, recoupment and other similar rights from customers or suppliers in the ordinary course of business. Setoffs in the ordinary course can result from various items, including, but not limited to, intercompany transactions, pricing discrepancies, returns, warranties, and other disputes between the Debtors and their customers and/or suppliers. These normal setoffs and other similar rights are consistent with the ordinary course of business in the Debtors' industries and can be particularly voluminous, making it unduly burdensome and costly for the Debtors to list such ordinary course setoffs. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, setoffs are not independently accounted for, and as such, are excluded from the Schedules and Statements.

Classifications. Listing a claim (1) on Schedule D as "secured," (2) on Schedule E as "priority," (3) on Schedule F as "unsecured," or (4) listing a contract on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of the claimant, or a waiver of the Debtors' right to recharacterize or reclassify such claim or contract.

Claims Description. Any failure to designate a claim on a given Debtor's Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtor that such amount is not "disputed," "contingent," or "unliquidated." The Debtors reserve all rights to dispute any claim reflected on their respective Schedules and Statements on any grounds, including, without limitation, liability or classification, or to otherwise subsequently designate such claims as "disputed," "contingent," or "unliquidated".

Causes of Action. Despite reasonable efforts, the Debtors may not have identified and/or set forth all of their causes of action (filed or potential) against third parties as assets in their Schedules and Statements. The Debtors reserve all rights with respect to any causes of action and nothing in the Global Notes or the Schedules and Statements shall be deemed a waiver of any such causes of action.

1. **Summary of Significant Reporting Policies.** The following is a summary of significant reporting policies:

- (a) **Foreign Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.

- (b) Undetermined Amounts. The description of an amount as “unknown,” “TBD,” or “undetermined” is not intended to reflect upon the materiality of such amount.
- (c) Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- (d) Current Market Value—Net Book Value. In certain instances, current market valuations are neither maintained by, nor readily available to, the Debtors. Accordingly, unless otherwise indicated, the Debtors’ Schedules and Statements reflect net book values. For this reason, market values may vary, at some times materially, from net book value.
- (e) Paid Claims. The Debtors have authority to pay certain outstanding prepetition payables pursuant to Court Order, as such, outstanding liabilities have been reduced by any court approved post-petition payments made on prepetition payables. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all rights to amend or supplement the Schedules and Statements or take other action such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payments for liabilities.
- (f) Excluded Assets and Liabilities. The Debtors have excluded the following categories of assets and liabilities from the Schedules and Statements: goodwill, intangible pension assets and accrued liabilities including, but not limited to, accrued salaries and employee benefits, tax accruals, and accrued accounts payable. Other immaterial assets and liabilities may also have been excluded.
- (g) Mechanics’ Liens. The inventories, property and equipment listed in the Statements and Schedules are presented without consideration of any mechanics’ liens.

2. Specific Schedules and Statements Disclosures

- (a) Schedule A. The Debtors have listed the value of their real estate as reflected in the Debtor’s accounting books and records with respect to real property ownership and values.
- (b) Schedule B(5). The Debtors do not in the normal course record the value of books; pictures and other art objects; antiques; stamp, coin, record, tape, compact disc, and other collections or collectibles separately from other fixed assets. As such these items may be

contained in the summary values of other fixed assets related questions on Schedule B.

- (c) Schedule B(9). All insurance policies are listed under the named policy holder, Cooper-Standard Holdings Inc. “Additional Insured” information regarding the insurance coverage for each individual Debtor can be made available upon request. Please see Schedule B(9) for Cooper-Standard Holdings Inc. for all insurance policy information.
- (d) Schedule B(16). Third-party accounts receivable and allowances have been listed as assets of the Debtor that issued the invoice to the customer. The “Intercompany Receivables” listed on Schedule B(16) have been split out into three components: Intercompany Balances, Intercompany Settlements and Intercompany Notes. Intercompany Balances represent manually recorded intercompany payables and receivables. Intercompany Settlements represent systematically recorded intercompany payables and receivables. Where representative of a liability, Intercompany Balances, Settlements and Notes, which are payable in the ordinary course, have been consolidated as an “Intercompany Payable” on Schedule F.
- (e) Schedule B(23). Certain licenses found on Schedule B(23) are also listed in detail on Schedule G.
- (f) Schedule D. Except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor’s claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor’s claim. The descriptions provided in Schedule D are intended only to be a summary.

The Debtors have not included on Schedule D parties that may believe their claims are secured through setoff rights or inchoate statutory lien rights. Although there are multiple parties that hold a portion of the debt included in the secured facilities, only the administrative agents have been listed for purposes of Schedule D.

Please note, the Accrued Interest listing on Schedule D of Cooper-Standard Automotive Inc. is a combination of accrued interest on the U.S. and Canadian secured debt obligations. Cooper-Standard Automotive Canada Limited, which is currently subject to a

proceeding under the Companies' Creditors Arrangement Act (CCAA) in the Ontario Superior Court of Justice in Toronto, Ontario, Canada, is the borrower under the Multicurrency Revolver, Term Loan A and Term Loan B (Canadian Debt). Cooper-Standard Holdings Inc., Cooper-Standard Automotive Inc. and CS Automotive LLC are Guarantors to the Canadian Debt.

- (g) Schedule E. The Debtors have authority to pay certain prepetition obligations including to pay employee wages and other employee benefits in the ordinary course of business (the "Employee Wages Order"). Pursuant to such Employee Wages Order, the Debtors believe that any employee claims for prepetition amounts related to ongoing payroll and benefits, whether allowable as a priority or nonpriority claim, have been or will be satisfied, and such satisfied amounts are not listed on Schedule E.
- (h) Schedule F. The Debtors generally allocate individual liabilities to particular Debtors. However, in certain cases, it would be time-consuming and an inefficient use of the assets of the Debtors' estates, or impracticable, to assign a given liability to a particular Debtor. To the extent the debt could not be attributed to a specific Debtor, the liability has been listed on Schedule F of Cooper-Standard Automotive Inc. For a complete understanding of the unsecured debts of each Debtor, the reader should review Schedule F of each Debtor and that of Cooper-Standard Automotive Inc. To the extent the same claim is listed on the Schedules and Statements of more than one Debtor, the Debtors have done so out of an abundance of caution and do not admit or acknowledge that any creditor is entitled to assert its claim against more than one entity.

Schedule F contains information regarding threatened or pending litigation involving the Debtors. The amounts for these potential claims are listed as "undetermined" and marked as contingent, unliquidated, and disputed in the Schedules and Statements.

The Bankruptcy Court entered a "first day" order granting authority to honor certain prepetition customer programs. Accordingly, certain debts arising out of customer programs have not been included in the Debtors' Schedules and Statements.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption or assumption and assignment of an executory contract or unexpired lease. In addition, Schedule F does not include rejection damage claims, if any, of the counterparties to executory contracts and unexpired leases that have been or may be rejected.

The claims of individual creditors for, among other things, merchandise, goods, services, or taxes are listed on the Debtors' books and records and may not reflect credits or allowances due from such creditor. The Debtors reserve all of their rights respecting such credits and allowances. The dollar amounts listed may be exclusive of contingent and unliquidated amounts.

- (i) Schedule G. While every effort has been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Commencement Date or is valid or enforceable. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as easements, right of way, subordination, nondisturbance agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such agreements are also not set forth in Schedule G.

The Debtors reserve all rights to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's claim.

The Debtors may be party to certain agreements that have expired by their terms, but all parties continue to operate under the agreement. Out of an abundance of caution, the Debtors have listed such agreements on Schedule G. The Debtors' inclusion of such contracts or agreements on Schedule G is not an admission that such contract or agreement is an executory contract or unexpired lease.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission.

In some cases, the same supplier or provider may appear multiple times in Schedule G. Multiple listings, if any, may reflect distinct

agreements between the applicable Debtor and such supplier or provider.

The listing of any contract on Schedule G does not constitute an admission by the Debtors as to the validity of any such contract. The Debtors reserve the right to dispute the effectiveness of any such contract listed on Schedule G or to amend Schedule G at any time to remove any contract.

The Debtors made every effort to allocate individual contracts to particular Debtors. However, in certain cases, it would be time-consuming and an inefficient use of the assets of the Debtors' estates, or impracticable, to assign a given contract to a particular Debtor. To the extent a contract could not be attributed to a specific Debtor, the contract has been listed on Schedule G of Cooper-Standard Automotive Inc. For a complete understanding of the executory contracts and unexpired leases of each Debtor, the reader should review Schedule G of each Debtor and that of Cooper-Standard Automotive Inc.

- (j) Schedule H. For purposes of Schedule H, only the agents under the prepetition credit facilities are listed for claims arising thereunder. Additionally, the Debtors have not listed any litigation related Co-Debtors on Schedule H. Instead, all such listings can be found on the Debtors Schedule F and Statement 4(a).
- (k) Statement Questions 3(b) and 3(c). Payments made are listed by the entity making such payment notwithstanding that certain payments will have been made on behalf of another entity. Statement 3(c) may also include certain stock and option transfers which did not vest at the time of the transfer. Further, any payments to affiliate entities as reported on Statement 3(c) are listed as the differential between the opening balance and ending balance in the year prior to the bankruptcy filing. See the Schedule B(16) global note above for an explanation of the types of intercompany payments listed in Statement 3(c).

Payments made relating to debt counseling or bankruptcy are listed on Statement Question 9 and as such are excluded from Statement Question 3(b).

- (l) Statement Question 8. Upon information and belief, the Debtors experience losses associated with petty theft at the plant level. These losses are not reported in the Debtors' books and records and are believed to be de minimis.
- (m) Statement Questions 17(a), 17(b), & 17(c). The Debtors have operated in many locations over an extended period of time. A number of

former business locations have ceased operations and/or been divested. For either current or former locations, the Debtors may no longer have relevant records or the records may no longer be complete or reasonably accessible and reviewable. In some cases, statutory document retention periods have passed. In addition, some individuals who once possessed responsive information may no longer be employed by the Debtors. For all of these reasons, it may not be reasonably possible to identify and supply the requested information for every “site” and “notice” literally responsive to Question 17(a). Nonetheless, the Debtors have devoted substantial internal and external resources to identify and provide the requested information for as many responsive sites and notices as reasonably possible. The Debtors reserve the right to supplement or amend this response in the future if additional information becomes available.

Due to the large number of potentially responsive matters for the Debtors, the practical burdens of compiling information on inactive matters, and the presumably lower relevance of information on inactive matters, the Debtors have placed first priority on identifying active or open matters.

Where certain requested categories of information were not reasonably available for a listed site, address, or exact dates, the Debtors’ response gives as much information as was available.

This response does not include sites or notices related to non-environmental laws, such as occupational safety and health laws or transportation laws.

The Debtors have listed environmental information on Statement 17 and potential environmental liabilities on Schedule F, based on the information available to the Debtors at the time the Schedules and Statements were prepared.

- (n) Statement Question 19(d). At the end of each of its fiscal quarters, fiscal years and upon the occurrence of significant events, the Debtors prepared and filed with the Securities and Exchange Commission (the “SEC”) Forms 10-K, 10-Q and 8-K (collectively, the “SEC Filings”). The SEC Filings contain financial information relating to the Debtors. Because the SEC Filings are public record, the Debtors do not maintain records of the parties who requested or obtained copies of any of the SEC Filings from the SEC or the Debtors. In addition, the Debtors provide certain parties, such as banks, auditors, potential investors, vendors, customers and financial advisors, financial statements that may not be part of a public filing. The Debtors do not maintain complete lists to track such disclosures. As such, the Debtors have not provided lists of these parties in the Statements.

UNITED STATES BANKRUPTCY COURT

DISTRICT OF Delaware

In re: Cooper-Standard Automotive OH, LLC, Debtor

Case No. 09-12755 (PJW) (if known)

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

None checkbox

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| AMOUNT | SOURCE |
|------------------|-----------------------|
| \$70,775,758.00 | 2009 YTD Gross Income |
| \$223,444,564.00 | 2008 Gross Income |
| \$317,422,519.00 | 2007 Gross Income |

Amounts are gross sales and include inter-company sales between the US legal entities.

2. Income other than from employment or operation of business

None

State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| AMOUNT | SOURCE |
|--------------|------------------------------------|
| \$5,000.00 | 2009 YTD - Asset Disposal Proceeds |
| \$-8,329.32 | 2009 YTD - Realized FX |
| \$15,851.00 | 2008 - Asset Disposal Proceeds |
| \$22,899.69 | 2008 - Other Income |
| \$-3,364.46 | 2008 - Realized FX |
| \$64,419.23 | 2007 - Asset Disposal Proceeds |
| \$30,220.12 | 2007 - Other Income |
| \$-57,474.34 | 2007 - Realized FX |
| \$1,060.42 | 2007 - Unrealized FX |

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR | DATES OF PAYMENTS | AMOUNT PAID | AMOUNT STILL OWING |
|------------------------------|-------------------|-------------|--------------------|
|------------------------------|-------------------|-------------|--------------------|

Not Applicable

None

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR | DATES OF PAYMENTS/ TRANSFERS | AMOUNT PAID OR VALUE OF TRANSFERS | AMOUNT STILL OWING |
|------------------------------|------------------------------------|--|--------------------------|
|------------------------------|------------------------------------|--|--------------------------|

None

c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR | DATE OF PAYMENT | AMOUNT PAID | AMOUNT STILL OWING |
|--|--------------------|----------------|-----------------------|
|--|--------------------|----------------|-----------------------|

See attached rider

4. Suits and administrative proceedings, executions, garnishments and attachments

None

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| CAPTION OF SUIT AND CASE NUMBER | NATURE OF PROCEEDING | COURT OR AGENCY AND LOCATION | STATUS OR DISPOSITION |
|------------------------------------|----------------------|---------------------------------|--------------------------|
|------------------------------------|----------------------|---------------------------------|--------------------------|

None

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED | DATE OF SEIZURE | DESCRIPTION AND VALUE OF PROPERTY |
|--|--------------------|---|
|--|--------------------|---|

5. Repossessions, foreclosures and returns

None



List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR OR SELLER | DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN | DESCRIPTION AND VALUE OF PROPERTY |
|---|--|---|
|---|--|---|

6. Assignments and receiverships

None



a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF ASSIGNEE | DATE OF ASSIGNMENT | TERMS OF ASSIGNMENT OR SETTLEMENT |
|---------------------------------|-----------------------|---|
|---------------------------------|-----------------------|---|

None



b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CUSTODIAN | NAME AND LOCATION OF COURT CASE TITLE & NUMBER | DATE OF ORDER | DESCRIPTION AND VALUE OF PROPERTY |
|----------------------------------|--|------------------|---|
|----------------------------------|--|------------------|---|

7. Gifts

None



List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF PERSON OR ORGANIZATION | RELATIONSHIP TO DEBTOR, IF ANY | DATE OF GIFT | DESCRIPTION AND VALUE OF GIFT |
|--|--------------------------------------|-----------------|-------------------------------------|
|--|--------------------------------------|-----------------|-------------------------------------|

| NAME AND ADDRESS OF PERSON OR ORGANIZATION | RELATIONSHIP TO DEBTOR, IF ANY | DATE OF GIFT | DESCRIPTION AND VALUE OF GIFT |
|--|--------------------------------|--------------|-------------------------------|
| B.G. Blueliners, Inc., 834 S. Christopher Dr., Bowling Green, OH 43402 | None | 7/21/2009 | \$100.00 |
| United Way of Greater Toledo, PO Box 77024, Cleveland, OH 44194 | None | 2/10/2009 | \$5,500.00 |
| American Heart Association, 1701 Woodlands Dr., Suite 200, Maumee, OH 43537 | None | 1/14/2009 | \$750.00 |
| Muscular Dystrophy Assoc., PO Box 716, Maumee, OH 43537 | None | 12/2/2008 | \$745.00 |
| Maumee Fire Dept, 220 Illinois Ave., Maumee, OH 43537 | None | 11/30/2008 | \$100.00 |
| B.G. Blueliners, Inc., 834 S. Christopher Dr., Bowling Green, OH 43402 | None | 11/10/2008 | \$110.00 |
| Gateway Children Services, 37 N. Maysville St., Mt. Sterling, KY 40353 | None | 11/7/2008 | \$125.00 |
| Bath County Ladycats Volleyball Booster, Bath County Highschool, 645 Chenault Dr., Owingsville, KY 40360 | None | 9/3/2008 | \$100.00 |
| Leukemia Society, 2225 Citygate Dr. , Suite E, Columbus, OH 43219 | None | 8/31/2008 | \$200.00 |
| Bowling Green Chamber of Commerce, 163 North Main St., Bowling Green, OH 43402 | None | 8/19/2008 | \$520.00 |

8. Losses

None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| DESCRIPTION AND VALUE OF PROPERTY | DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS | DATE OF LOSS |
|--|--|--------------|
| Theft in our Bowling Green Hose facility. Total loss = \$24,060 | Recovery from suspect in progress. Recovered \$8,091 to date, balance pending. | Mar. 2009 |

9. Payments related to debt counseling or bankruptcy

None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

| NAME AND ADDRESS OF PAYEE | DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR | AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY |
|------------------------------|---|--|
|------------------------------|---|--|

10. Other transfers

None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR | DATE | DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED |
|---|------|--|
|---|------|--|

From time to time, the Debtors engage in asset sales of aged equipment or property of a de minimis nature. Additional detail is available upon request.

None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

| NAME OF TRUST OR OTHER DEVICE | DATE(S) OF TRANSFER(S) | AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY |
|----------------------------------|---------------------------|---|
|----------------------------------|---------------------------|---|

11. Closed financial accounts

None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF INSTITUTION | TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE | AMOUNT AND DATE OF SALE OR CLOSING |
|------------------------------------|--|--|
|------------------------------------|--|--|

12. Safe deposit boxes

None

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY | NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY | DESCRIPTION OF CONTENTS | DATE OF TRANSFER OR SURRENDER, IF ANY |
|--|---|-------------------------------|---|
|--|---|-------------------------------|---|

13. Setoffs

None

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

| NAME AND ADDRESS OF CREDITOR | DATE OF SETOFF | AMOUNT OF SETOFF |
|------------------------------|-------------------|---------------------|
|------------------------------|-------------------|---------------------|

The Debtors routinely incur certain setoffs and other similar rights from vendors and other creditors in the ordinary course of business. Setoffs in the ordinary course can result from various items, including, but not limited to, intercompany transactions, prepayments, overpayments, discrepancies and other disputes between the Debtors and their vendors. These normal setoffs and other similar rights are consistent with the ordinary course of business in the Debtors' industries and can be particularly voluminous, making it unduly burdensome and costly for the Debtors to list such ordinary course setoffs. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, setoffs are not independently accounted for, and as such, are excluded from SOFA 13.

14. Property held for another person

None

List all property owned by another person that the debtor holds or controls.

| NAME AND ADDRESS OF OWNER | DESCRIPTION AND VALUE OF PROPERTY | LOCATION OF PROPERTY |
|------------------------------|--------------------------------------|----------------------|
|------------------------------|--------------------------------------|----------------------|

The Debtors routinely hold goods and equipment owned by third parties in the ordinary course of business. Tooling used for the production of goods is often owned by the customer of such products in the ordinary course of business. Due to the just-in-time supply method standard in the Debtors' industry, goods are received frequently and often not immediately taken in as inventory. In the ordinary course of

business consignment arrangements are standard in order to accommodate the just-in-time supply method yet ensure adequate supply.

15. Prior address of debtor

None

If debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

| ADDRESS | NAME USED | DATES OF OCCUPANCY |
|---------|-----------|--------------------|
|---------|-----------|--------------------|

16. Spouses and Former Spouses

None

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

Not Applicable

17. Environmental Information

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|--|--|----------------|-------------------|
| Bowling Green Hose Plant, 353 Van Camp ST, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, PO Box 1049, Columbus, OH 43216-1049 | 06/03/2009 | Air Permit |

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|--|---|-------------------|----------------------|
| Mt. Sterling, KY Plant, 250 Oak Grove DR, Mt. Sterling, KY 40353 | Mt. Sterling Water Department, PO Box 392, 300 East Main Street, MT. Sterling, KY 40353 | 04/23/2009 | Water Permit |
| BG Hose Plant, 400 Van Camp Bowling Green, OH | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 01/16/2009 | Air Permit |
| Mt. Sterling, KY Plant, 250 Oak Grove DR Mt. Sterling, KY 40353 | Kentucky Department of Environmental Protection, Division of Water, 200 Fair Oaks Lane, Fourth Floor, Frankfort, KY 40601 | 11/03/2008 | Stormwater permit |
| Mt. Sterling, KY Plant, 250 Oak Grove DR, Mt. Sterling, KY 40353 | Mt. Sterling Water Department, PO Box 392, 300 East Main Street, MT. Sterling, KY 40353 | 10/31/2008 | Water Permit |
| Bowling Green Hose Plant 353 Van Camp St, Bowling Green, OH 43402 | US EPA Region V, Air Quality Division, 77 West Jackson Blvd, Chicago, IL 60604-3457 | 10/21/2008 | Air Permit |
| Mt. Sterling, KY Plant, 250 Oak Grove Dr, Mt. Sterling, KY 40353 | Kentucky Department of Environmental Protection, Division of Water, 200 Fair Oaks Lane, Fourth Floor, Frankfort, KY 40601 | 07/28/2008 | Air Permit |
| Mt. Sterling, KY Plant, 250 Oak Grove Dr, Mt. Sterling, KY 40353 | Mt. Sterling Water Department, PO Box 392, 300 East Main Street, MT. Sterling, KY 40353 | 03/24/2008 | Water Permit |
| Mt. Sterling, KY Plant, 250 Oak Grove Dr, Mt. Sterling, KY 40353 | Mt. Sterling Water Department, PO Box 392, 300 East Main Street, MT. Sterling, KY 40353 | 01/31/2008 | Water Permit |
| Mt. Sterling, KY Plant, 250 Oak Grove Dr, Mt. Sterling, KY 40353 | Kentucky Department of Environmental Protection, Division of Water, 200 Fair Oaks Lane, Fourth Floor, Frankfort, KY 40601 | 03/12/2007 | Air Permit |
| BG Seal Plant, 1175 North Main St, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 01/13/2006 | Air Permit |
| Bowling Green Hose, OH Plant, 400 Van Camp Rd, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 10/06/2004 | Air Permit |
| XXKem Site-Toledo, OH | US EPA Region V, Superfund Division, 77 West Jackson BLvd, Chicago, IL 60604-3457 | 08/14/1997 | CERCLA |

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|---|--|----------------|-------------------|
| Commercial Oil, Oregon, OH | US EPA Region V, Superfund Division, 77 West Jackson Blvd, Chicago, IL 60604-3457 | 03/30/1987 | CERCLA |
| Pottstown, PA Abandoned Trailer Site | US EPA Region 3, Cercla Enforcement Section, 841 Chestnut Building, Philadelphia, PA 19107 | 03/19/1986 | CERCLA |
| EnviroChem Zionsville, IN | Rook, Pitts, and Poust, Suite 1500, 55 West Monroe Street, Chicago, IL 600-3 | 06/26/1984 | CERCLA |
| Seymour Recycling Corporation - Seymour, IN | US EPA Region V, Superfund Division, 77 West Jackson Blvd, Chicago, IL 60604-3457 | 11/05/1982 | CERCLA |

None

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|--|--|----------------|-------------------|
| Cooper Tire And Rubber Co., 1175 N. Main Street, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 05/29/2008 | Spill |
| Bowling Green Hose, OH Plant, 400 Van Camp RD, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 08/07/2001 | Oil Spill |
| Bowling Green Hose, OH Plant, 400 Van Camp RD, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 08/07/2001 | Spill |
| Cooper Tire And Rubber Co., 1175 N. Main Street Bowling Green, OH | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 09/29/1997 | Spill |

| SITE NAME AND ADDRESS | NAME AND ADDRESS OF GOVERNMENTAL UNIT | DATE OF NOTICE | ENVIRONMENTAL LAW |
|---|---|----------------|-------------------|
| Cooper Tire And Rubber Co., 1175 N. Main Street Bowling Green, OH | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 09/19/1997 | Spill |
| Cooper Tire And Rubber Co., 1175 N. Main Street Bowling Green, OH | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 09/05/1997 | Spill |
| Cooper Tire And Rubber Co., 1175 N. Main Street Bowling Green, OH | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 09/04/1997 | Spill |
| Bowling Green Seal Plant, 1175 North Main St, Bowling Green, OH 43402 | Ohio Environmental Protection Agency, NE District Office, 347 Dunbridge RD, Bowling Green, OH 3402-9398 - PO Box 1049, Columbus, OH 43216-1049 | 05/16/1986 | Xylene Spill |

None

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

| NAME AND ADDRESS OF GOVERNMENTAL UNIT | DOCKET NUMBER | STATUS OR DISPOSITION |
|---|---------------|--|
| Ohio Environmental Protection Agency, PO Box 1049, Columbus, OH 43216-1049 | | Consent Order requiring RI/FS under State Superfund |

18. Nature, location and name of business

None

a. *If the debtor is an individual*, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

| NAME | LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN | ADDRESS | NATURE OF BUSINESS | BEGINNING AND ENDING DATES |
|------|--|---------|--------------------|----------------------------|
|------|--|---------|--------------------|----------------------------|

None

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS

Not Applicable

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None

a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

| NAME AND ADDRESS | DATES SERVICES RENDERED |
|--|--|
| Alt, Anthony W, 39550 Orchard Hill Place, Novi, MI 48375 United States | June 2, 2008 to Present |
| Augustine, Nicholas E, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Beard, Larry J, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to March 31, 2009 |
| Bertrand, Robert M, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Bolt, Brian J, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Bressette, Matthew Jon, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Campbell, Allen J, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Cao, Tam T, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 20, 2007 to Present |
| Chaney, Lynda K, 39550 Orchard Hill Place, Novi, MI 48375 United States | February 18, 2008 to February 27, 2008 |
| Changoo, Ramsey, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Daoud, Rand S, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Dong, Glenn, 39550 Orchard Hill Place, Novi, MI 48375 United States | May 4, 2009 to Present |
| Emerick, Shelley D, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Fenner, Paul D, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to March 3, 2009 |
| Freeman, Lance B, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Fromwiller, Lori, 39550 Orchard Hill Place, Novi, MI 48375 United States | September 24, 2007 to May 18, 2009 |
| Gardner, Karen M, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Govindaswamy, Shanthi, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Grezak, Jeanette L, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Griffith, Timothy T, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to November 5, 2008 |
| Hasler, Edward A, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Hunt, Wanda L, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to October 5, 2007 |
| Johnson, Robert C, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |

| NAME AND ADDRESS | DATES SERVICES RENDERED |
|--|---------------------------------------|
| Kolakowski, Mark L, 39550 Orchard Hill Place, Novi, MI 48375 United States | October 15, 2007 to Present |
| Kuehn Jr, Charles A, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Latham, Chad, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Lehman, John A, 39550 Orchard Hill Place, Novi, MI 48375 United States | October 8, 2007 to Present |
| Leicht, Richard S, 39550 Orchard Hill Place, Novi, MI 48375 United States | September 17, 2007 to October 6, 2008 |
| Lockhart, Todd A, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Maclennan, David D, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| McCrary, Tracey K, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| McElya, James S, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| McNulty, Britt, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Millay, Eric R, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Murray, Gary E, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Ostrander, Michael, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Powers, Charles W, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to April 3, 2009 |
| Rivera, Maria J, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Russell, Pamela A, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Schnorenberg, William R, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to April 30, 2009 |
| Sorg, Todd Wayne, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Stephenson, Keith D, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Thurmond, Hiram M, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Wischmeyer, Keith D, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Yantz, Helen T, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Yao, Yue, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |
| Zellers, Thomas A, 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to Present |

| NAME AND ADDRESS | DATES SERVICES RENDERED |
|--|----------------------------------|
| Verwilt, Michael C., 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to March 26, 2009 |
| O'Brien, James K., 39550 Orchard Hill Place, Novi, MI 48375 United States | August 3, 2007 to May 1, 2009 |

None b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

| NAME | ADDRESS | DATES SERVICES RENDERED |
|--------------------|--|----------------------------|
| Ernst & Young, LLP | 777 Woodward Avenue, Suite 1000, Detroit, MI 48226 | August 2007 to August 2009 |
| FTI | 333 West Wacker Drive, Suite 600, Chicago, IL 60606 | May 2009 to June 2009 |

None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

| NAME | ADDRESS |
|------------------------|--|
| Alt, Anthony W | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Augustine, Nicholas E | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Bertrand, Robert M | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Bolt, Brian J | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Bressette, Matthew Jon | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Campbell, Allen J | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Cao, Tam T | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Changoo, Ramsey | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Daoud, Rand S | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Dong, Glenn | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Emerick, Shelley D | 39550 Orchard Hill Place, Novi, MI 48375 United States |

| NAME | ADDRESS |
|-----------------------|--|
| Freeman, Lance B | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Gardner, Karen M | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Govindaswamy, Shanthi | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Grezak, Jeanette L | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Hasler, Edward A | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Johnson, Robert C | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Kolakowski, Mark L | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Kuehn Jr, Charles A | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Latham, Chad | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Lehman, John A | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Lockhart, Todd A | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| MacLennan, David D | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| McCrorry, Tracey K | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| McElya, James S | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| McNulty, Britt | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Millay, Eric R | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Murray, Gary E | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Ostrander, Michael | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Rivera, Maria J | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Russell, Pamela A | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Sorg, Todd Wayne | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Thurmond, Hiram M | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Wischmeyer, Keith D | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Yantz, Helen T | 39550 Orchard Hill Place, Novi, MI 48375 United States |

| NAME | ADDRESS |
|-------------------|--|
| Yao, Yue | 39550 Orchard Hill Place, Novi, MI 48375 United States |
| Zellers, Thomas A | 39550 Orchard Hill Place, Novi, MI 48375 United States |

None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

| NAME AND ADDRESS | DATE ISSUED |
|------------------|-------------|
|------------------|-------------|

See Global Notes

20. Inventories

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

| DATE OF INVENTORY | INVENTORY SUPERVISOR | DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis) |
|-------------------|----------------------|--|
| 06/30/2008 | Paul Tucker | \$2,431,184.00 - Cost |
| 10/27/2007 | Paul Fenner | \$2,929,996.00 - Cost |
| 10/27/2007 | Christy Stafford | \$3,838,108.00 - Standard cost |
| 11/1/2008 | Paul Tucker | \$2,181,484.00 - Cost |
| 10/24/2008 | Paul Fenner | \$2,358,009.00 - Cost |
| 10/25/2008 | Christy Stafford | \$3,105,865.00 - Standard cost |

None b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

| DATE OF INVENTORY | NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS |
|-------------------|---|
| 6/30/2008 | Pam Russell, 1175 North Main St., Bowling Green, OH 43402 |
| 10/27/2007 | Pam Russell, 1175 North Main St., Bowling Green, OH 43402 |
| 10/27/2007 | Christy Stafford, 250 Oak Grove Drive, Mt. Sterling, KY 40353 |

| DATE OF INVENTORY | NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS |
|-------------------|---|
| 11/1/2008 | Pam Russell, 1175 North Main St., Bowling Green, OH 43402 |
| 10/24/2008 | Pam Russell, 1175 North Main St., Bowling Green, OH 43402 |
| 10/25/2008 | Christy Stafford, 250 Oak Grove Drive, Mt. Sterling, KY 40353 |

21. Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

| NAME AND ADDRESS | NATURE OF INTEREST | PERCENTAGE OF INTEREST |
|------------------|--------------------|------------------------|
| Not Applicable | | |

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

| NAME AND ADDRESS | TITLE | NATURE AND PERCENTAGE OF STOCK OWNERSHIP |
|---|---------------------|---|
| Cooper-Standard Automotive Inc., 39550 Orchard Hill Place, Novi, MI 48375 United States | Equity holder | 100% |
| Campbell, Allen J., 39550 Orchard Hill Place, Novi, MI 48375 United States | Vice President | N/A |
| Dong, Glenn, 39550 Orchard Hill Place, Novi, MI 48375 United States | Treasurer | N/A |
| Hasler, Edward A., 39550 Orchard Hill Place, Novi, MI 48375 United States | President | N/A |
| Hefferon, Timothy W., 39550 Orchard Hill Place, Novi, MI 48375 United States | Secretary | N/A |
| Johnson, Robert C., 39550 Orchard Hill Place, Novi, MI 48375 United States | Assistant Treasurer | N/A |
| Yantz, Helen T., 39550 Orchard Hill Place, Novi, MI 48375 United States | Assistant Secretary | N/A |

22. Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

| | | |
|------|---------|--------------------|
| NAME | ADDRESS | DATE OF WITHDRAWAL |
|------|---------|--------------------|

Not Applicable

None b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

| | | |
|---|-----------|---------------------|
| NAME AND ADDRESS | TITLE | DATE OF TERMINATION |
| Timothy T. Griffith, 20436 Woodbend Road, Northville, MI 48167 United States | Treasurer | 11/05/2008 |

23. Withdrawals from a partnership or distributions by a corporation

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

| | | |
|---|-----------------------------------|--|
| NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR | DATE AND PURPOSE OF WITHDRAWAL | AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY |
|---|-----------------------------------|--|

See answer to 3c

24. Tax Consolidation Group.

None If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

| | |
|--------------------------------|--------------------------------------|
| NAME OF PARENT CORPORATION | TAXPAYER-IDENTIFICATION NUMBER (EIN) |
| Cooper Tire and Rubber Company | 34-4297750 |
| Cooper-Standard Holdings Inc. | 20-1945088 |

For US tax purposes the debtor is treated as a branch of Cooper-Standard Automotive Inc.

25. Pension Funds.

None



If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER-IDENTIFICATION NUMBER (EIN)

* * * * *


[If completed by an individual or individual and spouse]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date _____ Signature of Debtor _____
Date _____ Signature of Joint Debtor (if any) _____

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 10/02/2009 Signature 
Print Name and Title Allen J. Campbell, Vice President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

____ continuation sheets attached

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer

Social-Security No. (Required by 11 U.S.C. § 110.)

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social-security number of the officer, principal, responsible person, or partner who signs this document.

Address

Signature of Bankruptcy Petition Preparer

Date

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 18 U.S.C. § 156.

SOFA 3c
Intercompany Balance

| Entity Name | 2008 | | 2009 | | Variance |
|---------------------------------------|-------------|----------------------|-------------|-----------------------|-------------------------|
| Cooper Sai Yang (WUHU) Auto Co., Ltd. | \$ | (7,152.55) | \$ | (7,152.55) | \$ - |
| Cooper Standard Automotive Inc. | \$ | 109,115,508.81 | \$ | 124,340,025.13 | \$ 15,224,516.32 |
| Coopermex, S.A. de C.V. | \$ | 1,350,902.69 | \$ | 1,350,902.69 | \$ - |
| Cooper-Standard Automotive FHS Inc. | \$ | 1,075,159.42 | \$ | 1,115,284.46 | \$ 40,125.04 |
| CSA (Australia) Pty. Ltd. | \$ | (7,237.30) | \$ | (9,997.68) | \$ (2,760.38) |
| CSA (Deutschland) GmbH | \$ | (750.00) | \$ | - | \$ 750.00 |
| CSA Canada Limited | \$ | (16,017,845.77) | \$ | (19,579,187.00) | \$ (3,561,341.23) |
| CSA Ceska republika s.r.o. | \$ | 269,104.00 | \$ | 123,264.20 | \$ (145,839.80) |
| CSA de Mexico, S.A. de C.V. | \$ | 24,697.00 | \$ | 24,697.00 | \$ - |
| CSA Sealing de Mexico, S.A. de C.V. | \$ | (16,378.90) | \$ | (7,925.40) | \$ 8,453.50 |
| CSA Services, S.A. de C.V. | \$ | (2,958.86) | \$ | 18,183.57 | \$ 21,142.43 |
| Total | \$ | 95,783,048.54 | \$ | 107,368,094.42 | \$ 11,585,045.88 |

*Negative amounts (represented with parentheses) indicate receivables and positive amounts indicate payables.

**SOFA 3c
Intercompany Settlements**

| Entity Name | 2008 | | 2009 | | Variance |
|---|-------------|-------------------------|-------------|-------------------------|---------------------------|
| CSA Canada Limited | \$ | - | \$ | (708.88) | \$ (708.88) |
| Cooper Standard Automotive Inc. | \$ | (545,696,321.57) | \$ | (586,250,072.33) | \$ (40,553,750.76) |
| CSA Services Inc. | \$ | (645,356.05) | \$ | (1,869,282.67) | \$ (1,223,926.62) |
| Manufacturera El Jarudo, S. de R.L.de C.V. | \$ | (137,944.18) | \$ | - | \$ 137,944.18 |
| CSA FHS, S.A. de C.V. | \$ | - | \$ | (2,424.66) | \$ (2,424.66) |
| Cooper-Standard Automotive FHS Inc. | \$ | (11,038,399.08) | \$ | (21,318,452.23) | \$ (10,280,053.15) |
| North American Rubber Inc. | \$ | 2,327,002.49 | \$ | 2,327,002.49 | \$ - |
| CSA North Carolina L.L.C. | \$ | 7,473,332.40 | \$ | 7,474,053.61 | \$ 721.21 |
| CSA de Mexico Fluid Services, S. de R.L.de C.V. | \$ | (642.54) | \$ | (642.54) | \$ - |
| Total | \$ | (547,718,328.53) | \$ | (599,640,527.21) | \$ (51,922,198.68) |

*Negative amounts (represented with parentheses) indicate receivables and positive amounts indicate payables.