

**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

**2019**

**This Form is Open to Public Inspection**

For calendar plan year 2019 or fiscal plan year beginning 12/01/2019 and ending 11/30/2020

▶ **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.

|   |  |   |     |
|---|--|---|-----|
| <b>A</b> Name of plan<br>RETIREMENT PLAN OF PRO BRUSH DIVISION OF VISTRON CORPORATION   |  | <b>B</b> Three-digit plan number (PN) ▶   | 063 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>BP CORPORATION NORTH AMERICA INC.                             |  | <b>D</b> Employer Identification Number (EIN)<br>36-1812780   |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |     |

**Part I Basic Information**

**1** Enter the valuation date: Month 12 Day 01 Year 2019

**2** Assets:

|                               |           |         |
|-------------------------------|-----------|---------|
| <b>a</b> Market value.....    | <b>2a</b> | 562,444 |
| <b>b</b> Actuarial value..... | <b>2b</b> | 531,198 |

**3** Funding target/participant count breakdown

|  | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
|--|----------------------------|---------------------------|--------------------------|
| <b>a</b> For retired participants and beneficiaries receiving payment..... | 106                        | 273,847                   | 273,847                  |
| <b>b</b> For terminated vested participants.....                           | 1                          | 15,564                    | 15,564                   |
| <b>c</b> For active participants.....                                      | 0                          | 0                         | 0                        |
| <b>d</b> Total.....  | 107                        | 289,411                   | 289,411                  |

**4** If the plan is in at-risk status, check the box and complete lines (a) and (b).....

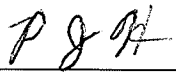
|  |           |  |
|--|-----------|--|
| <b>a</b> Funding target disregarding prescribed at-risk assumptions.....   | <b>4a</b> |  |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b> |  |

**5** Effective interest rate..... **5** 5.00%

**6** Target normal cost..... **6** 0

**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.

|                              |   |  |
|------------------------------|---|--|
| <b>SIGN HERE</b>             |  | <u>3/12/2021</u>                       |
|                              | Signature of actuary  | Date                                   |
| Philip Helppi                | Type or print name of actuary   | 2008575                                |
| MERCER                       | Firm name   | Most recent enrollment number          |
| One Towne Square, Suite 1100 | Address of the firm   | 248-945-5562                           |
| Southfield MI 48076          |   | Telephone number (including area code) |

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

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

**Schedule SB (Form 5500) 2019  
v. 190130**

**Part II Beginning of Year Carryover and Prefunding Balances**

|    |   | (a) Carryover balance | (b) Prefunding balance |
|----|---|-----------------------|------------------------|
| 7  | Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....  | 0                     | 0                      |
| 8  | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....  | 0                     | 0                      |
| 9  | Amount remaining (line 7 minus line 8).....   | 0                     | 0                      |
| 10 | Interest on line 9 using prior year's actual return of <u>15.20%</u> .....  | 0                     | 0                      |
| 11 | Prior year's excess contributions to be added to prefunding balance:  |                       |                        |
|    | <b>a</b> Present value of excess contributions (line 38a from prior year).....  |                       | 0                      |
|    | <b>b(1)</b> 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>5.21%</u> ..... |                       | 0                      |
|    | <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....  |                       | 0                      |
|    | <b>c</b> Total available at beginning of current plan year to add to prefunding balance.....  |                       | 0                      |
|    | <b>d</b> Portion of (c) to be added to prefunding balance.....  |                       | 0                      |
| 12 | Other reductions in balances due to elections or deemed elections.....  | 0                     | 0                      |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....   | 0                     | 0                      |

**Part III Funding Percentages**

|    |  |           |         |
|----|--|-----------|---------|
| 14 | Funding target attainment percentage .....   | <b>14</b> | 183.54% |
| 15 | Adjusted funding target attainment percentage.....   | <b>15</b> | 183.54% |
| 16 | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 167.44% |
| 17 | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage. ....  | <b>17</b> | %       |

**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 |   |
|-----------------------|--------------------------------|------------------------------|-----------------------|--------------------------------|------------------------------|---|
|                       |                                |                              |                       |                                |                              |   |
|                       |                                |                              |                       |                                |                              |   |
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|                       |                                |                              |                       |                                |                              |   |
|                       |                                |                              |                       |                                |                              |   |
| <b>Totals ▶</b>       |                                |                              | <b>18(b)</b>          | 0                              | <b>18(c)</b>                 | 0 |

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

|  |            |   |
|--|------------|---|
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years.....                    | <b>19a</b> | 0 |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                     | <b>19b</b> | 0 |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date..... | <b>19c</b> | 0 |

20 Quarterly contributions and liquidity shortfalls:

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

Liquidity shortfall as of end of quarter of this plan year

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

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

**21** Discount rate:

|                         |                        |                        |                        |   |
|-------------------------|------------------------|------------------------|------------------------|---|
| <b>a</b> Segment rates: | 1st segment:<br>3.74 % | 2nd segment:<br>5.35 % | 3rd segment:<br>6.11 % | <input type="checkbox"/> N/A, full yield curve used |
|-------------------------|------------------------|------------------------|------------------------|---|

**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22**

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

**28** Unpaid minimum required contributions for all prior years ..... **28** 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30** 0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

|  |            |   |
|--|------------|---|
| <b>a</b> Target normal cost (line 6).....                                  | <b>31a</b> | 0 |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a ..... | <b>31b</b> | 0 |

**32** Amortization installments:

|  | Outstanding Balance | Installment |
|--|---------------------|-------------|
| <b>a</b> Net shortfall amortization installment..... | 0                   | 0           |
| <b>b</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 |
|---|-------------------|--------------------|---------------|
| <b>35</b> Balances elected for use to offset funding requirement..... | 0                 | 0                  | 0             |

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

**38** Present value of excess contributions for current year (see instructions)

|   |            |   |
|---|------------|---|
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....  | <b>38a</b> | 0 |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances ..... | <b>38b</b> | 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