

The following notice is given pursuant to the requirements  
of the Employee Retirement Income Security Act of 1974

**NOTICE TO**  
**ALL EMPLOYEES COVERED BY THE COOPER TIRE & RUBBER COMPANY**  
**SPECTRUM RETIREMENT PLAN**

An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

Plan Name: The Cooper Tire & Rubber Company Spectrum Retirement Plan (the "Plan")

Plan Number: 003

Name and Address of the Applicant and Plan Administrator:

Cooper Tire & Rubber Company  
701 Lima Avenue  
Findlay, OH 45840

Employer Identification Number: 34-4297750

The application will be filed on December 23, 2004 for an advance determination as to whether the Plan continues to meet the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended, with respect to the Plan's amendment. The application will be filed with: EP Determinations, The Internal Revenue Service, P.O. Box 192, Covington, Kentucky 41012-0192.

The persons eligible to participate in the Plan are any employee (including employees who are on leave of absence, receiving payments under a long-term disability plan or receiving severance payments in the form of salary continuation) who is employed by Cooper Tire & Rubber Company, Cooper-Standard Automotive Inc., CTB Services Inc., Cooper Technology Services, LLC, Cooper International Trading Inc., Oliver Rubber Company, Westborn Service Center Inc., North American Rubber, Inc., Cooper-Standard Automotive NC L.L.C., Cooper-Standard Automotive OH, LLC or any other member of the Company's controlled group that adopts the Plan and who completes one year of service, excluding (i) any employee who is included in a unit of employees who are covered by a collective bargaining agreement with respect to which retirement benefits were the subject of good faith bargaining, unless the collective bargaining agreement provides specifically for coverage under the Plan, (ii) any employee who is a nonresident alien, who receives no U.S. source earned income and who is not on the payroll of a United States employer, (iii) any leased employee, (iv) members of the Company's board of directors acting solely in that capacity, (v) persons classified as independent contractors and (vi) persons not classified by a controlled group member as common law employees, even if a court or administrative agency determines that such persons are common law employees. Any United States citizen who is employed by a "foreign affiliate" for which the Company has entered into an agreement with the Internal Revenue Service is also eligible to participate in the Plan.

The Internal Revenue Service has previously issued a determination letter with respect to the qualification of this Plan.

**RIGHTS OF INTERESTED PARTIES**

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department of Labor declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department of Labor jointly, submit your comments on these matters directly to EP Determinations.

### **REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR**

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10% of the employees who qualify as interested parties. The number of persons needed for the Department of Labor to comment with respect to this Plan is 10. If you request the Department of Labor to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include: (1) the Plan name, Plan number, and name, address, and identification number of the Applicant and Plan Administrator (which are contained on the first page of this Notice) and (2) the number of persons needed for the Department of Labor to comment (which is 10). A request to the Department of Labor to comment should be addressed as follows: Deputy Assistant Secretary, Employee Benefits Security Administration, ATTN: 3001 Comment Request, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

### **COMMENTS TO THE INTERNAL REVENUE SERVICE**

Comments submitted by you to EP Determinations must be in writing and received by them by February 6, 2005. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department of Labor declines, you may submit comments on these matters to EP Determinations to be received by them within 15 days from the time the Department of Labor notifies you that it will not comment on a particular matter, or by February 6, 2005, whichever is later, but in no event later than February 21, 2005. A request to the Department of Labor to comment on your behalf must be received by it by January 7, 2005 if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by January 17, 2005 if you wish to waive that right.

### **ADDITIONAL INFORMATION**

Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of IRS Revenue Procedure 2004-6. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the Service; and copies of Section 17 of IRS Revenue Procedure 2004-6) are available from the Company during normal business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)