

A portion of net periodic benefit cost is allocated to production as product costs and may remain in inventory at the end of each reporting period.

The following tables show changes in the benefit obligation, plan assets and funded status of both pensions and OPB for the years ended December 31, 2010 and 2009. Benefit obligation balances presented below reflect the PBO for our pension plans, and accumulated postretirement benefit obligations (APBO) for our OPB plans.

	Pension		Other Postretirement Benefits	
	2010	2009	2010	2009
Change in benefit obligation				
Beginning balance	\$52,166	\$49,017	\$ 7,576	\$ 7,859
Service cost	1,176	1,090	121	132
Interest cost	3,002	2,964	404	466
Plan participants' contributions	9	9		
Amendments	142	143	(130)	(18)
Actuarial (gain)/loss	5,243	1,445	1,061	(374)
Settlement/curtailment/acquisitions/ dispositions, net	(93)	(68)	32	
Gross benefits paid	(2,567)	(2,515)	(555)	(541)
Medicare Part D subsidy			31	30
Exchange rate adjustment	28	81	6	22
Ending balance	\$59,106	\$52,166	\$ 8,546	\$ 7,576
Change in plan assets				
Beginning balance at fair value	\$45,810	\$40,597	\$ 89	\$ 79
Actual return on plan assets	5,979	6,074	11	13
Company contribution	35	1,582	15	24
Plan participants' contributions	9	9	2	2
Settlement/curtailment/acquisitions/ dispositions, net	(98)	(67)		(1)
Benefits paid	(2,507)	(2,459)	(19)	(28)
Exchange rate adjustment	24	74		
Ending balance at fair value	\$49,252	\$45,810	\$ 98	\$ 89
Amounts recognized in statement of financial position at December 31 consist of:				
Pension plan assets, net	\$ 6	\$ 16		
Other accrued liabilities	(60)	(57)	\$ (423)	\$ (438)
Accrued retiree health care			(8,025)	(7,049)
Accrued pension plan liability, net	(9,800)	(6,315)		
Net amount recognized	\$ (9,854)	\$ (6,356)	\$ (8,448)	\$ (7,487)

Amounts recognized in Accumulated other comprehensive loss at December 31 are as follows:

	Pensions		Other Postretirement Benefits	
	2010	2009	2010	2009
Net actuarial loss	\$19,343	\$17,012	\$2,148	\$1,197
Prior service cost/(credit)	1,225	1,331	(384)	(332)
Total recognized in Accumulated other comprehensive loss	\$20,568	\$18,343	\$1,764	\$ 865