

	December 31, 2014
Cash and cash equivalents	\$ 27
Current assets classified as held for sale	\$ 27
Accounts payable	\$ 16
Accrued payroll and employee benefits	4
Other accrued liabilities	1
Current liabilities classified as held for sale	\$ 21
Pension obligations	\$ 11
Other noncurrent liabilities	6
Noncurrent liabilities classified as held for sale	\$ 17
Accumulated other comprehensive loss classified as held for sale	\$ (11)

### Note 3. Discontinued Operations

The sale of substantially all of the assets of our Structural Products business in 2010 excluded the facility in Longview, Texas and its employees and manufacturing assets related to a significant customer contract. The customer contract was satisfied and operations concluded in August 2012. As a result of the cessation of all operations, activities related to the former Structural Products business have been presented as discontinued operations in the accompanying financial statements.

The Longview facility was sold in March 2013 and a previously closed plant in Canada was sold in January 2014. The proceeds in both transactions approximated the carrying values of the facilities.

The results of the discontinued operations were as follows:

	2014	2013	2012
Sales	\$ —	\$ —	\$ 34
Cost of sales			31
Restructuring charges, net		1	3
Other expense	(19)		(1)
Pre-tax loss	(19)	(1)	(1)
Income tax benefit	(4)		(1)
Loss from discontinued operations	\$ (15)	\$ (1)	\$ —

In 2012, Ford Motor Company (Ford) filed a complaint alleging quality issues relating to products supplied by the former Structural Products business at Dana Canada Corporation. The Dana Canada facility was closed in 2008 and Dana Holding Corporation divested substantially all of the Structural Products business in 2010. In December 2014, while admitting no liability related to the complaint, we reached a settlement agreement with Ford. The cost of the settlement with Ford and the associated legal fees incurred in connection with this matter were charged to other expense within discontinued operations in the fourth quarter of 2014.

The loss reported for 2014 also includes the charge that resulted from final settlement of the claims presented by Metalsa in connection with its acquisition of substantially all of the assets of our Structural Products business, along with the related legal fees. See Note 2 for additional information.