

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>ACME BRICK CO. UNION PENSION PLAN - LOCAL UNION NO. 5 OF BATON ROUGE, LOUISIANA</u>	1b Three-digit plan number (PN) ▶ <u>008</u>
	1c Effective date of plan <u>07/01/1997</u>
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>ACME BUILDING BRANDS, INC.</u> <u>P. O. BOX 425</u> <u>FORT WORTH, TX 76101-0425</u>	2b Employer Identification Number (EIN) <u>75-2864968</u> 2c Plan sponsor's telephone number <u>817-336-5125</u> 2d Business code (see instructions) <u>327900</u>
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>RETIREMENT COMMITTEE</u> <u>JEANETTE BERRY</u> <u>P. O. BOX 425</u> <u>FORT WORTH, TX 76101-0425</u>	3b Administrator's EIN <u>75-1520693</u> 3c Administrator's telephone number <u>817-390-2474</u>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN 4c PN
5a Total number of participants at the beginning of the plan year	5a <u>5</u>
b Total number of participants at the end of the plan year	5b <u>0</u>
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information
7 Plan Assets and Liabilities	
a Total plan assets	7a (a) Beginning of Year <u>46751</u> (b) End of Year <u>3253</u>
b Total plan liabilities	7b
c Net plan assets (subtract line 7b from line 7a)	7c (a) Beginning of Year <u>46751</u> (b) End of Year <u>3253</u>
8 Income, Expenses, and Transfers for this Plan Year	
a Contributions received or receivable from:	(a) Amount (b) Total
(1) Employers	8a(1) <u>1089</u>
(2) Participants	8a(2)
(3) Others (including rollovers)	8a(3)
b Other income (loss)	8b <u>1249</u>
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c <u>2338</u>
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d <u>45836</u>
e Certain deemed and/or corrective distributions (see instructions)	8e
f Administrative service providers (salaries, fees, commissions)	8f
g Other expenses	8g
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h <u>45836</u>
i Net income (loss) (subtract line 8h from line 8c)	8i <u>-43498</u>
j Transfers to (from) the plan (see instructions)	8j

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1B 1G 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		2000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☒ Yes ☐ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** 0**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2011	JEANETTE BERRY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2011	JUDY B. HUNTER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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.

A Name of plan <u>ACME BRICK CO. UNION PENSION PLAN - LOCAL UNION NO. 5 OF BATON ROUGE, LOUISIANA</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ACME BUILDING BRANDS, INC.</u>	D Employer Identification Number (EIN) <u>75-2864968</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>
2	Assets:
a	Market value 2a <u>46751</u>
b	Actuarial value 2b <u>47837</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>3</u> <u>31303</u>
b	For terminated vested participants 3b <u>3</u> <u>24220</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>0</u>
d	Total 3d <u>6</u> <u>55523</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.48</u> %
6	Target normal cost 6

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.

SIGN HERE	<u>05/18/2011</u>
Signature of actuary <u>BRUCE R. NORDSTROM, FSA, EA, MAAA</u>	Date <u>08-05871</u>
Type or print name of actuary <u>APEX GLOBAL PARTNERS</u>	Most recent enrollment number <u>214-526-2377</u>
Firm name <u>9400 N. CENTRAL EXPWY. SUITE 1400 DALLAS, TX 75231-5027</u>	Telephone number (including area code)
Address of the firm	

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 and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

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 (Item 13 from prior year)	0	2825	
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0	
9 Amount remaining (Item 7 minus item 8).....	0	2825	
10 Interest on item 9 using prior year's actual return of <u>9.47</u> %		268	
11 Prior year's excess contributions to be added to prefunding balance:			
a Excess contributions (Item 38 from prior year)		0	
b Interest on (a) using prior year's effective rate of <u>6.38</u> %		0	
c Total available at beginning of current plan year to add to prefunding balance		0	
d Portion of (c) to be added to prefunding balance.....			
12 Reduction in balances due to elections or deemed elections.....			
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	3093	

Part III	Funding percentages		
14 Funding target attainment percentage.....	14	80.58	%
15 Adjusted funding target attainment percentage.....	15	80.58	%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	71.14	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17		%

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	
04/09/2010	550					
07/12/2010	539					
Totals ▶			18(b)	1089	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	1062
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If 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
0	0	0
(4) 4th		
0		

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
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 eligible for (and is using) 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 contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	10779	2412
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 (item 31 + item 32a + item 32b – item 33).....	34	2412
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	1350
36 Additional cash requirement (item 34 minus item 35).....	36	1062
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	1062
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2010**This Form is Open to Public
Inspection**For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010▶ **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.**A** Name of plan

Acme Brick Co. Union Pension Plan (Baton Rouge)

B Three-digit

plan number (PN) ▶

008

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Acme Building Brands, Inc.

D Employer Identification Number (EIN)

75-2864968

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2010**2** Assets:

a Market value.....	2a	46,751
b Actuarial value.....	2b	47,837

3 Funding target/participant count breakdown

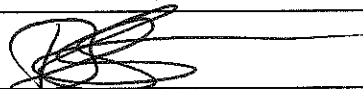
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	3	31,303
b For terminated vested participants	3b	3	24,220
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		0
(3) Total active	3c(3)	0	0
d Total.....	3d	6	55,523

4 If the plan is at-risk, check the box and complete items (a) and (b) ☐

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

5 Effective interest rate..... **5** 6.48 %**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.

**SIGN
HERE**

Signature of actuary

Bruce R. Nordstrom, FSA, EA, MAAA

Type or print name of actuary

Apex Global Partners

Firm name

9400 N. Central Expwy.

Suite 1400

Dallas

TX 75231-5027

Address of the firm

05/18/2011

Date

11-05871

Most recent enrollment number

(214) 526-2377

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 and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

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 (Item 13 from prior year)	0	2,825
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	2,825
10 Interest on item 9 using prior year's actual return of <u>9.47</u> %		268
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>6.38</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		
12 Reduction in balances due to elections or deemed elections		
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	3,093

Part III Funding percentages

14 Funding target attainment percentage	14	80.58 %
15 Adjusted funding target attainment percentage	15	80.58 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	71.14 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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
04/09/2010	550				
07/12/2010	539				
Totals ▶			18(b)	1,089	18(c) 0

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

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,062

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 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
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 % ☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
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 eligible for (and is using) 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 contribution for all prior years			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)			29 0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)			30 0
Part VIII Minimum required contribution for current year			
31 Target normal cost, adjusted, if applicable (see instructions)			31 0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		10,779	2,412
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 (item 31 + item 32a + item 32b - item 33)			34 2,412
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	1,350	1,350
36 Additional cash requirement (item 34 minus item 35)			36 1,062
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)			37 1,062
38 Interest-adjusted excess contributions for current year (see instructions)			38 0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)			39 0
40 Unpaid minimum required contribution for all years			40 0

Plan Name: Acme Brick Company Union Pension Plan -- Baton Rouge
EIN/PN: 75-2864968/008

Schedule SB, line 19 - Discounted Employer Contributions for the 2010 Plan Year

Date	Amount Paid by Employer	Adjusted to 01/01/2010 Using a 6.48% Rate
04/09/2010	550	541
07/12/2010	539	521
Total	1,089	1,062

Plan Name: Acme Brick Company Union Pension Plan -- Baton Rouge
EIN/PN: 75-2864968/008

Schedule SB, line 22 - Description of Weighted Average Retirement Age

100% retirement is assumed at age 65, the plan's normal retirement age.

Plan Name: Acme Brick Company Union Pension Plan – Baton Rouge
EIN/PN: 75-2864968/008

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Assumptions

Mortality: The IRS 2010 Combined Static Mortality Table has been used.

Interest Rate for Target Funding Liability purposes: Segment rates (4.60% for the first 5 years, 6.65% for the next 15 years, and 6.76% for the rest of the period) have been used.

Compensation Increases: Not applicable since the plan is not pay-related.

Marriage: It was assumed that 100% of all active and terminated employees are married to an eligible spouse. Wives are assumed to be 3 years younger than husbands.

Disability and Withdrawal Rates: Graduated rates (see table below for sample rates).

Attained Age	Rates per 100 Participants	
	Disability Rates	Withdrawal Rates
25	.15	37.98
30	.16	32.08
35	.19	24.40
40	.30	18.00
45	.45	12.56
50	.69	7.92
55	1.19	4.08
60	1.80	.92

Retirement Age: Age 65 with 5 years of participation, or present age, if greater.

Assumed Age of Commencement for Deferred Vested Benefits: Age 65.

Form of Payment: Each participant not yet already in payment status is assumed to elect a lifetime annuity.

Recognition of IRC Section 415 Limitations: The benefit limitations under IRC Section 415(b) have been reflected in the determination of plan costs.

Plan Name: Acme Brick Company Union Pension Plan – Baton Rouge
EIN/PN: 75-2864968/008

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Asset Valuation Method

As of January 1, 2009, the actuarial asset valuation method has been changed from market value to the 3-year smoothing asset method. Initially, 50% of the prior year's gain/(loss) was recognized. The gain/(loss) is the difference between the actual and expected return on the market value of assets.

Beginning in 2010, the actuarial value of assets will be determined by subtracting from (or adding to) the current year-end market value the sum of the following:

- (i) 66⅔ % of the gain (or loss) during the first year preceding the valuation date,
- (ii) 33⅓ % of the gain (or loss) during the second year preceding the valuation date.

The result is constrained to be no more than 110% of market value of assets or less than 90% of market value of assets.

Valuation Procedures

We used employee and financial data submitted by the plan sponsor without further audit. This information would customarily not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

No actuarial accrued liability is included for participants who terminated non-vested prior to the valuation date. Any liabilities for participants transferred to another plan have been included with the liabilities for terminated vested participants.

The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities. Based on our understanding of the plan sponsor's controlled group of corporations, the plan meets minimum coverage requirements under IRC Section 410(b) and the minimum participation rules under IRC Section 401(a)(26) since the plan only covers employees under a collective bargaining agreement.

Plan Name: Acme Brick Company Union Pension Plan -- Baton Rouge
EIN/PN: 75-2864968/008

Schedule SB, line 32 - Schedule of Amortization Bases

Type of Base	Valuation Date	Present Value of Remaining Installments	Number of Years Remaining	Amortization Installment
Shortfall	01/01/2008	9,485	5	2,077
Shortfall	01/01/2009	4,667	6	903
Shortfall	01/01/2010	(3,373)	7	(568)
Total		10,779		2,412

Plan Name: Acme Brick Company Union Pension Plan – Baton Rouge

EIN/PN: 75-2864968/008

Schedule SB, Part V – Summary of Plan Provisions

Effective Date of Plan and Plan Year

The plan provisions used were based on the provisions of the plan as restated effective December 31, 2007. The latest plan amendment was executed on December 21, 2009. The plan year is the calendar year.

Sponsoring Employer

Acme Brick Company.

Participation Requirements

Each Acme Brick Company employee who is represented by the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America, Local Union No. 5 of Baton Rouge, Louisiana is eligible to participate in the plan on the January 1st or July 1st after having worked at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).

Type of Plan

Self-administered, trustee defined benefit pension plan.

Contributions to the Plan

Employer contributions to the trust will be made in such amounts and at such times as are required to maintain the plan and trust in compliance with ERISA and IRC Section 412. Participant contributions are not required or permitted.

Benefit Service

Benefit service is the period of employment used in determining the amount of pension benefits. A full year of benefit service will be granted for each calendar year beginning in 1976 that an employee works or is paid for 2,080 hours or more of service. If less than 2,080 hours are worked, benefit service is granted at the rate of 1/2,080 for each hour of service (in a year in which an employee works at least 1,000 hours). Also, in the initial year of hire and the ultimate year of termination, partial benefit service will be granted for years in which fewer than 1,000 hours are worked. Benefit service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Vesting Service

Vesting service is the period of employment used in determining eligibility for benefits. A year of vesting service is granted for each calendar year beginning in 1976 in which an employee has completed 1,000 or more hours of service with an employer. Also, in the initial year of hire and the ultimate year of termination, partial vesting service will be granted for years in which fewer than 1,000 hours are worked. Vesting service for participants of the prior plan up to January 1, 1976 will be granted for all continuous, uninterrupted employment with the employer.

Plan Compensation

Not applicable. This is not a pay-related plan.

Normal Retirement Benefit

Eligibility is the first day of the month coincident with or next following attainment of age 65 and completion of at least 5 years of vesting service, or 5 years of participation if earlier. The monthly lifetime only benefit for employees retiring between July 1, 2000 and August 25, 2002 is equal to \$50.00, plus \$2.50 for each year of benefit service in excess of 15 years. The dollar multiplier of \$2.50 was increased to \$2.75 for retirements between August 25, 2002 and August 25, 2003 and is scheduled to increase \$0.25 each year to an ultimate rate of \$3.50 for employees retiring on and after August 25, 2005.

Schedule SB, Part V – Summary of Plan Provisions (continued)

Late Retirement Benefit

The benefit is determined as for normal retirement considering service up to actual retirement. Payments begin at actual retirement without actuarial increase because of age. In no event will this late retirement benefit be less than the actuarial equivalent of the normal retirement benefit.

Early Retirement Benefit

None.

Disability Benefit

Participants who become disabled under the plan receive the same benefits as the termination benefit below.

Termination Benefit

At any age, provided the employee has completed at least 5 years of vesting service. The monthly lifetime only annuity is computed as for normal retirement using the number of years of benefit service the participant would have accumulated had his employment continued uninterrupted to normal retirement date, multiplied by a fraction, the numerator of which is equal to the number of years of benefit service accrued to date of termination and the denominator of which is the number of years of benefit service the participant would have accumulated had his employment continued uninterrupted to normal retirement date. Payments will commence at normal retirement date, if the participant is living.

Pre-Retirement Death Benefit

If a participant dies after becoming vested in any benefit, his spouse is eligible for a qualified joint and 50% survivor pension with payments commencing at the earliest date permissible and assuming his death occurred the day before commencement.

Optional Forms of Benefits

Automatic--If the participant is married on his benefit commencement date, a joint and 50% survivor annuity option will be payable, actuarially reduced. If the participant is not married on his benefit commencement date, a lifetime only annuity will be payable.

Optional forms available include a joint and 100% survivor annuity and a certain and life pension.

Actuarial equivalent forms of payment are calculated using a 6½% interest rate and the 1975 Group Annuity Mortality Table using unisex rates of 50% male rates and 50% female rates.

Automatic Cash Out

Upon termination of service, if the lump sum value of the accrued benefit is less than \$5,000, the lump sum amount is paid as soon as practical after termination.

Expenses

Paid by the trust if not paid by the employer.

Company Transfers

If an employee transfers employment between employers who have adopted this plan, his coverage will continue unaffected by such transfer except that any pension to which he may later become entitled will be provided jointly by the plan accounts maintained for each of the employers for whom he was employed. The amount of his pension provided by any such plan account will be computed on the basis of the total benefit service under all plan accounts (excluding any overlap) with the amount so computed multiplied by the ratio that his benefit service under such plan account bears to his total benefit service under all such plan accounts.