

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	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:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>PENSION PLAN FOR HRLY-RATED EMPLOYEES OF THE NEWCEM OPERATION OF BLUE CIRCLE, INC.</u>		1b Three-digit plan number (PN) ▶ <u>007</u> 1c Effective date of plan <u>01/01/1982</u>
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>LAFARGE BUILDING MATERIALS, INC.</u> <u>C/O LAFARGE NORTH AMERICA, INC.</u> <u>RESTON, VA 20191</u>	<u>12018 SUNRISE VALLEY DR., STE. 500</u> <u>RESTON, VA 20191</u>		2b Employer Identification Number (EIN) <u>22-2452187</u> 2c Sponsor's telephone number <u>703-480-3600</u> 2d Business code (see instructions) <u>327300</u>

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 accompanying schedules, statements and attachments, 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.	10/14/2011	TERI HERZOG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ADMIN COMM OF PEN PLAN FOR HRLY-RTD EMP OF THE NEWCEM OPER OF BLUE CIR 12018 SUNRISE VALLEY DR., STE. 500 RESTON, VA 20191	3b Administrator's EIN 22-2452187 3c Administrator's telephone number 703-480-3600
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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: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	63
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	18
b Retired or separated participants receiving benefits.....	6b	6
c Other retired or separated participants entitled to future benefits.....	6c	34
d Subtotal. Add lines 6a , 6b , and 6c	6d	58
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	5
f Total. Add lines 6d and 6e	6f	63
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 1B 1G

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☐ **H** (Financial Information)
 (2) ☒ **I** (Financial Information – Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☐ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

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>PENSION PLAN FOR HRLY-RATED EMPLOYEES OF THE NEWCEM OPERATION OF BLUE CIRCLE, INC.</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LAFARGE BUILDING MATERIALS, INC.</u>	D Employer Identification Number (EIN) <u>22-2452187</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>740329</u>
b	Actuarial value 2b <u>758418</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>8</u> <u>240759</u>
b	For terminated vested participants 3b <u>35</u> <u>314663</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>49754</u>
(2)	Vested benefits 3c(2) <u>302405</u>
(3)	Total active 3c(3) <u>20</u> <u>352159</u>
d	Total 3d <u>63</u> <u>907581</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>6.72</u> %
6	Target normal cost 6 <u>38000</u>

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>10/10/2011</u>
Signature of actuary	Date
<u>DAVID WEBBER, FSA</u>	<u>11-06137</u>
Type or print name of actuary	Most recent enrollment number
<u>TOWERS WATSON PENNSYLVANIA INC</u>	<u>703-258-8000</u>
Firm name	Telephone number (including area code)
<u>901 NORTH GLEBE ROAD</u> <u>ARLINGTON, VA 22203</u>	
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)	5689	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	5689	0
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of <u>22.66</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		4277
b	Interest on (a) using prior year's effective rate of <u>8.03</u> %		969
c	Total available at beginning of current plan year to add to prefunding balance		5246
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	83.56 %
15	Adjusted funding target attainment percentage.....	15	83.56 %
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	94.45 %
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
04/15/2010	20000	0			
07/15/2010	20000	0			
10/15/2010	20000	0			
01/14/2011	20000	0			
			Totals ▶	80000	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 76650
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
0	0
(3) 3rd	(4) 4th
0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
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	38000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	149163	28797
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	66797
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	66797
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	76650
38 Interest-adjusted excess contributions for current year (see instructions).....	38	9853
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 D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	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		
A Name of plan PENSION PLAN FOR HRLY-RATED EMPLOYEES OF THE NEWCEM OPERATION OF BLUE CIRCLE, INC.	B Three-digit plan number (PN) ▶	007
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 LAFARGE BUILDING MATERIALS, INC.	D Employer Identification Number (EIN) 22-2452187	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE:	PENSION MASTER TRUST
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b Name of sponsor of entity listed in (a):	LAFARGE BUILDING MATERIALS INC.
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c EIN-PN	75-1805462-003	d Entity code	M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	808639
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
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c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:	
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b Name of sponsor of entity listed in (a):	
---	--

c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

<div>SCHEDULE I</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information—Small Plan</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
<div>A Name of plan</div> <div>PENSION PLAN FOR HRLY-RATED EMPLOYEES OF THE NEWCEM OPERATION OF BLUE CIRCLE, INC.</div>		<div>B Three-digit plan number (PN)</div> <div>007</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500</div> <div>LAFARGE BUILDING MATERIALS, INC.</div>		<div>D Employer Identification Number (EIN)</div> <div>22-2452187</div>

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I

Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.

<div>1 Plan Assets and Liabilities:</div>		(a) Beginning of Year	(b) End of Year
<div>a Total plan assets</div>	1a	737112	808639
<div>b Total plan liabilities</div>	1b	4438	
<div>c Net plan assets (subtract line 1b from line 1a)</div>	1c	732674	808639
<div>2 Income, Expenses, and Transfers for this Plan Year:</div>		(a) Amount	(b) Total
<div>a Contributions received or receivable:</div>			
<div>(1) Employers</div>	2a(1)	60000	
<div>(2) Participants</div>	2a(2)		
<div>(3) Others (including rollovers)</div>	2a(3)		
<div>b Noncash contributions</div>	2b		
<div>c Other income</div>	2c	88276	
<div>d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)</div>	2d		148276
<div>e Benefits paid (including direct rollovers)</div>	2e	33340	
<div>f Corrective distributions (see instructions)</div>	2f		
<div>g Certain deemed distributions of participant loans (see instructions)</div>	2g		
<div>h Administrative service providers (salaries, fees, and commissions)</div>	2h		
<div>i Other expenses</div>	2i	38971	
<div>j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)</div>	2j		72311
<div>k Net income (loss) (subtract line 2j from line 2d)</div>	2k		75965
<div>l Transfers to (from) the plan (see instructions)</div>	2l		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

		Yes	No	Amount
<div>a Partnership/joint venture interests</div>	3a		X	
<div>b Employer real property</div>	3b		X	
<div>c Real estate (other than employer real property)</div>	3c		X	
<div>d Employer securities</div>	3d		X	
<div>e Participant loans</div>	3e		X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II	Compliance Questions
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4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		9200000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

5b 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.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	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

A Name of plan <u>PENSION PLAN FOR HRLY-RATED EMPLOYEES OF THE NEWCEM OPERATION OF BLUE CIRCLE, INC.</u>	B Three-digit plan number (PN) ▶ <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LAFARGE BUILDING MATERIALS, INC.</u>	D Employer Identification Number (EIN) <u>22-2452187</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>36-3046063</u> <u>59-3482833</u> Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 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 ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents)

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

		<u>Schedule of Active Participant Data</u>									
		<u>Total Years of Credited Service</u>									
Attained Age		<1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
<25	Count	0	0	0	0	0	0	0	0	0	0
25 to 29	Count	0	0	0	0	0	0	0	0	0	0
30 to 34	Count	0	0	1	0	0	0	0	0	0	0
35 to 39	Count	0	1	0	0	0	0	0	0	0	0
40 to 44	Count	0	0	0	1	0	0	0	0	0	0
45 to 49	Count	0	0	1	4	1	0	0	0	0	0
50 to 54	Count	0	2	1	0	4	0	0	0	0	0
55 to 59	Count	0	0	0	0	3	0	0	0	0	0
60 to 64	Count	0	1	0	0	0	0	0	0	0	0
65 to 69	Count	0	0	0	0	0	0	0	0	0	0
70 & up	Count	0	0	0	0	0	0	0	0	0	0
Average Age: 50.1		Average Service: 12.3									

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007**

Attachment to 2010 Schedule SB Part V – Statement of Actuarial Assumptions/Methods

**Pension Plan for Hourly-Rated Employees of the Newcem
Operations of Blue Circle Inc.
Assumptions and Methods**

Economic Assumptions

Funding interest rate basis:

— Applicable month	September 2009
— Yield curve basis	Segment rates
— Transition from current liability rates	No

Funding interest rate:

▶ First segment rate	5.03%
▶ Second segment rate	6.73%
▶ Third segment rate	6.82%

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefit
Target normal cost	Present value of benefits expected to accrue during plan year plus plan-related expenses expected to be paid from plan assets during plan year
Actuarial value of assets	<p>Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of fair value, including contributions receivable.</p> <p>The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a bias to produce an actuarial value of assets that is below the market value of assets.</p>

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007**

Attachment to 2010 Schedule SB Part V – Statement of Actuarial Assumptions/Methods

Benefits Not Valued

All benefits described in the Plan Provisions of this report were valued except (unless otherwise stated) plant shutdown and other “unpredictable contingent event benefits” which are not valued until and unless the triggering event occurs. Towers Watson is not aware of any significant benefits required to be valued that were not.

Change in Assumptions & Methods

The funding interest rate changed from the IRS prescribed one-month average yield-curve based on bond yields during the October preceding the valuation date to the IRS prescribed segment rates without 3-year transition based on bond yields through the August preceding the valuation date.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

The assumption for administrative expenses included as part of the target normal cost, was changed from the prior year.

Data Sources

Towers Watson used asset data and retiree data supplied by the trustees. Lafarge North America Inc. furnished other participant data and the dates and amounts of the contributions that were paid in 2010. Data were reviewed for reasonableness and consistency, but no audit was performed. Assumptions or estimates were made by the Towers Watson actuaries when data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007**

Attachment to 2010 Schedule SB Part V – Statement of Actuarial Assumptions/Methods

**Pension Plan for Hourly-Rated Employees of the Newcem
Operations of Blue Circle Inc.
Assumptions — Contributions**

Economic Assumptions

Effective Interest Rate 6.72%

Demographic Assumptions

Mortality Separate rates for non-annuitants (based on RP-2000 "Employees" table without collar or amount adjustments, projected to 2025 using Scale AA) and annuitants (based on RP-2000 "Healthy Annuitants" table without collar or amount adjustments, projected to 2017 using Scale AA)

Termination Sample rates varying by age

<i>Age</i>	<i>Rate</i>
20	0.1088
25	0.0933
30	0.0757
35	0.0571
40	0.0387
45	0.0237
50	0.0125
55	0.0052
65	0.0003

Attachment to 2010 Schedule SB Part V – Statement of Actuarial Assumptions/Methods

Sample rates varying by age and sex.

<i>Age</i>	<i>Male</i>	<i>Female</i>
20	0.00064	0.00055
25	0.00093	0.00096
30	0.00134	0.00165
35	0.00199	0.00252
40	0.00314	0.00357
45	0.00505	0.00522
50	0.00830	0.00854
55	0.01502	0.01490
60	0.02266	0.01793

Rates varying by age

<i>Age</i>	<i>Rate</i>
60	0.05
61	0.07
62	0.13
63	0.10
64	0.08
65	1.00

— Deferred vested benefit

Current inactives: the later of age 65 or termination of employment; current actives: age 65

Form of payment

Life annuity

Percent married

80% of males; 80% of females

Spouse age

Wife three years younger than husband

Administrative expense

\$38,000

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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>Pen Plan for Hrly-Rated Emp of the NewCem Oper of Blue Circle Inc</u>	B Three-digit plan number (PN) <u>007</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Lafarge Building Materials Inc.</u>	D Employer Identification Number (EIN) <u>22-2452187</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>1</u> Day <u>1</u> Year <u>2010</u>			
2 Assets:			
a Market value.....	2a		740,329
b Actuarial value.....	2b		758,418
3 Funding target/participant count breakdown			
	(1) Number of participants	(2) Funding Target	
a For retired participants and beneficiaries receiving payment.....	3a	8	240,759
b For terminated vested participants.....	3b	35	314,663
c For active participants:			
(1) Non-vested benefits.....	3c(1)		49,754
(2) Vested benefits.....	3c(2)		302,405
(3) Total active.....	3c(3)	20	352,159
d Total.....	3d	63	907,581
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		6.72 %
6 Target normal cost.....	6		38,000

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>David Webber, FSA, EA</u> Signature of actuary	<u>10/10/2011</u> Date
	<u>David Webber, FSA</u> Type or print name of actuary	<u>11-06137</u> Most recent enrollment number
	<u>TOWERS WATSON PENNSYLVANIA INC</u> Firm name	<u>(703) 258-8000</u> Telephone number (including area code)
	<u>901 North Glebe Road</u> Address of the firm	
	<u>Arlington VA 22203</u>	

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)	5,689	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	5,689	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of <u>22.66%</u>		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		4,277
b Interest on (a) using prior year's effective rate of <u>8.03%</u>		969
c Total available at beginning of current plan year to add to prefunding balance		5,246
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	0

Part III Funding percentages

14 Funding target attainment percentage	14	83.56 %
15 Adjusted funding target attainment percentage	15	83.56 %
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	94.45 %
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
04/15/2010	20,000				
07/15/2010	20,000				
10/15/2010	20,000				
01/14/2011	20,000				
Totals ▶			18(b)	80,000	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	76,650

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: 5.03 %	2nd segment: 6.73 %	3rd segment: 6.82 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
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	38,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	149,163	28,797
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	66,797
35 Balances used to offset funding requirement	Carryover balance	Prefunding balance
	0	0
36 Additional cash requirement (item 34 minus item 35)	36	66,797
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	76,650
38 Interest-adjusted excess contributions for current year (see instructions)	38	9,853
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

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007
Attachment to 2010 Schedule SB Part V – Summary of Plan Provisions**

**Pension Plan for Hourly-Rated Employees of the Newcem
Operations of Blue Circle Inc.
Plan Provisions**

Effective Date	The original effective date of this plan was January 1, 1992.
Covered Employees	Employees who are members of the collective bargaining unit represented by Local #2609A of the United Steelworkers of America, AFL-CIO/CLC.
Participation Date	Date of Hire
Definitions	
Eligibility service	Used for benefit eligibility purposes, years (and fractional years) of the participant's period of continuous service. Periods of temporary illness, disability, authorized leaves of absence, military service and periods of termination of employment not in excess of one year are counted as eligibility service.
Credited service	<p>Used for benefit amount purposes, credited service is the same as eligibility service, except that periods of termination of employment and periods of disability that extend beyond twelve months are not counted as credited service.</p> <p>Note: As of January 1, 2002, the sponsoring employer had no employees (many former employees of the sponsor are now employees of Lafarge North America Inc.). Consequently, no periods of employment after December 31, 2001 will be considered credited service for the purpose of calculating the amount of any benefits under this plan.</p>
Normal retirement date (NRD)	First day of the month coinciding with or next following the attainment of age 65.
Monthly pension benefit	The accrued benefit for an employee is equal to \$24.00 multiplied by credited service.
Monthly preretirement death benefit	50% of the accrued monthly pension benefit as of the date of death, reduced for 50% joint and survivor election and reduced for payment as early as the participant's earliest retirement date.
Eligibility for Benefits	
Normal retirement	Retirement on NRD

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007
Attachment to 2010 Schedule SB Part V – Summary of Plan Provisions**

Early retirement	The first day of the month coinciding with or next following the attainment of age 60 with 5 years of eligibility service.
Postponed retirement	Retirement after NRD
Vested termination	Termination for reason other than death or retirement after completing 5 years of eligibility service.
Disability retirement	A participant with 5 years eligibility service who is unable to obtain gainful employment by reason of total and permanent disability is eligible for disability.
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse.

Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit reduced .5% for each month that actual retirement date precedes NRD.
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Vested termination	Monthly pension benefit is equal to the accrued normal retirement benefit as of the date of termination. If the benefit starts before normal retirement date, the benefit will be reduced using early retirement benefit reduction factors.
Disability retirement	The monthly disability benefit, which commences after five months of disability, is equal to the accrued benefit as of the date of disability.
Preretirement death	Monthly preretirement death benefits on behalf of both active and terminated vested employees are reduced as described above.

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007
Attachment to 2010 Schedule SB Part V – Summary of Plan Provisions**

Other Plan Provisions

Forms of payment

Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin. Otherwise, benefits are paid in the form of an actuarially equivalent 50% joint and survivor annuity, or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are:

- 75% joint and survivor annuity
- 5 year certain and continuous annuity
- 10 year certain and continuous annuity
- 15 year certain and continuous annuity

Actuarial equivalence for optional form conversion:

- Participant mortality: UP 1994 blended 50% males; 50% females
- Beneficiary mortality: UP 1994 blended 50% males; 50% females

Interest rate: 6.50%

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes

No future plan changes were recognized. Towers Watson is not aware of any future plan changes which are required to be reflected.

Change in Plan Provisions Since Prior Year

None.

Schedule SB, line 32 - Schedule of Amortization Bases

Plan Sponsor's Name	Lafarge Building Materials Inc.	PN:	007
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[illegible]

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007
Attachment to 2010 Schedule SB, Line 25 – Change in Method**

Aspect of the Valuation	Old	New
Valuation Interest Rate	IRS prescribed one-month average yield-curve based on bond yields during the October preceding the valuation date	IRS prescribed segment rates without 3-year transition based on bond yields through the August preceding the valuation date

In accordance with 1.430(d)-1(g)(3)(ii)(A), automatic approval has been granted for the first plan year for which all the provisions of 1.430(d)-1, 1.430(f)-1, 1.430(g)-1, 1.430(i)-1, and 1.436-1 are reflected of any changes to funding methods permitted by the Pension Protection Act. 2010 is the first plan year for which all of these provisions were reflected, and thus all funding method changes are automatically approved.

**Pension Plan for Hourly-Rated Employees of the Newcem Operations
of Blue Circle Inc.
EIN 22-2452187
PN 007**

**Attachment to 2010 Schedule SB, Line 24 – Change in Non-Prescribed Actuarial
Assumptions**

The non-prescribed actuarial assumptions were reviewed and modified to reflect best estimates of future plan experience. As a result, the following changes were made:

Type of Assumption	Old Assumption	New Assumption
Valuation Mortality Table	Separate RP-2000 tables for annuitants and non-annuitants for 2009	Separate RP-2000 tables for annuitants and non-annuitants for 2010

The assumption for administrative expenses included as part of the target normal cost was changed from the prior year.

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Attachment to 2010 Form 5500, Schedule SB, Line Item 22: Weighted Average Retirement Age

The average retirement age is 64.

The weighted average retirement age is computed as follows:

(A)	(B)	(C)	(D)	
	Probability	Retirement	Percentage	
<u>Age</u>	<u>of Attaining</u>	<u>Rate</u>	<u>Retiring</u>	<u>(A) * (D)</u>
	<u>Age</u>		<u>at Each Age</u>	
60	1.000	0.050	0.050	3.000
61	0.950	0.070	0.067	4.057
62	0.884	0.130	0.115	7.121
63	0.769	0.100	0.077	4.842
64	0.692	0.080	0.055	3.542
65	0.636	1.000	0.636	<u>41.368</u>
Average Retirement Age				63.930