

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), 6057(b), 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 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2011</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</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 ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR	1b Three-digit plan number (PN) ▶ <u>004</u>	1c Effective date of plan <u>01/14/1976</u>	
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) ACME BUILDING BRANDS, INC. P. O. BOX 425 FORT WORTH, TX 76101-0425	2b Employer Identification Number (EIN) <u>75-2864968</u>	2c Sponsor's telephone number <u>817-336-5125</u>	2d Business code (see instructions) <u>327900</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.	07/26/2012	JEANETTE BERRY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2012	JUDY B. HUNTER
	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 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") RETIREMENT COMMITTEE JEANETTE BERRY P. O. BOX 425 FORT WORTH, TX 76101-0425	3b Administrator's EIN 75-1520693 <hr/> 3c Administrator's telephone number 817-390-2474
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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 <hr/> 4c PN
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5 Total number of participants at the beginning of the plan year	5	106
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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	50
b Retired or separated participants receiving benefits.....	6b	21
c Other retired or separated participants entitled to future benefits.....	6c	17
d Subtotal. Add lines 6a , 6b , and 6c	6d	88
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	15
f Total. Add lines 6d and 6e	6f	103
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	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 1I 3D

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

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 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

▶ **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 FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR</u>	B Three-digit plan number (PN) ▶ <u>004</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>2011</u>
2	Assets:
a	Market value 2a <u>957220</u>
b	Actuarial value 2b <u>939924</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>38</u> <u>673407</u>
b	For terminated vested participants 3b <u>27</u> <u>183008</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>537759</u>
(3)	Total active 3c(3) <u>53</u> <u>537759</u>
d	Total 3d <u>118</u> <u>1394174</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☒
a	Funding target disregarding prescribed at-risk assumptions 4a <u>1391221</u>
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b <u>1398604</u>
5	Effective interest rate 5 <u>6.02 %</u>
6	Target normal cost 6 <u>0</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>05/18/2012</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) 2011
v.012611

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 (line 13 from prior year)	8	1447
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	8	1447
10	Interest on line 9 using prior year's actual return of <u>0.52</u> %	0	8
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.56</u> % except as otherwise provided (see instructions)		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		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	8	1455

Part III Funding percentages			
14	Funding target attainment percentage	14	67.45 %
15	Adjusted funding target attainment percentage	15	67.45 %
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	67.17 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	67.41 %

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
01/19/2011	23429				
04/11/2011	23429				
07/11/2011	21949				
10/24/2011	21949				
02/15/2012	11573				
			Totals ►	18(b)	102329
				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 contributions 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	99460
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: 2.94%	2nd segment: 5.82%	3rd segment: 6.46 %	☐ 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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	455713	99460	
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 (lines 31a - 31b + 32a + 32b - 33)...	34	99460	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	99460	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	99460	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☒ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☒ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information 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). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2011 This Form is Open to Public Inspection
For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR</u>		B Three-digit plan number (PN) ► <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACME BUILDING BRANDS, INC.</u>		D Employer Identification Number (EIN) <u>75-2864968</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
(1)	Employer contributions	1b(1)	10465	11573
(2)	Participant contributions	1b(2)		
(3)	Other	1b(3)		
c	General investments:			
(1)	Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2)	U.S. Government securities	1c(2)		
(3)	Corporate debt instruments (other than employer securities):			
(A)	Preferred	1c(3)(A)		
(B)	All other	1c(3)(B)		
(4)	Corporate stocks (other than employer securities):			
(A)	Preferred	1c(4)(A)		
(B)	Common	1c(4)(B)		
(5)	Partnership/joint venture interests	1c(5)		
(6)	Real estate (other than employer real property)	1c(6)		
(7)	Loans (other than to participants)	1c(7)		
(8)	Participant loans	1c(8)		
(9)	Value of interest in common/collective trusts	1c(9)		
(10)	Value of interest in pooled separate accounts	1c(10)		
(11)	Value of interest in master trust investment accounts	1c(11)	921031	977252
(12)	Value of interest in 103-12 investment entities	1c(12)		
(13)	Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14)	Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15)	Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	931496	988825

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	931496	988825
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. 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. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	102329	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		102329
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		12759
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		115088

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	57759	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		57759
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		57759

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		57329
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: WHITLEY PENN LLP

(2) EIN: 75-2393478

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

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 the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		2000000
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 have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		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.		X	

- 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
		2011
		This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ACME BUILDING BRANDS, INC.</u>	D Employer Identification Number (EIN) <u>75-2864968</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>75-1866327</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>1</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 (include any prior year accumulated funding deficiency not waived)	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 or other authority 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. 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

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): _____

REPORT OF INDEPENDENT AUDITORS

To the Retirement Committee of the
Acme Brick Company Union Pension Plan for Employees Represented by the
United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial
and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas

We have audited the accompanying statements of net assets available for benefits of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended, and the statements of accumulated plan benefits as of January 1, 2011 and 2010 and the related statement of changes in accumulated plan benefits for the period from January 2, 2010 through January 1, 2011. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements, referred to above, of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas as of December 31, 2011 and 2010 and January 1, 2011 and 2010 and for the years ended December 31, 2011 and 2010 and the period from January 2, 2010 through January 1, 2011 present fairly, in all material respects, the financial status of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas as of December 31, 2011 and 2010 and January 1, 2011 and 2010, and changes in its financial status for the years ended December 31, 2011 and 2010 and the period from January 2, 2010 through January 1, 2011 in conformity with accounting principles generally accepted in the United States of America.



Fort Worth, Texas
July 25, 2012

**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

2011**This Form is Open to Public
Inspection**For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011▶ **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 Company Union Pension Plan -- Perla, Arkansas	B Three-digit plan number (PN) ▶ 004
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 <u>1</u> Day <u>1</u> Year <u>2011</u>		
2 Assets:		
a Market value	2a	957,220
b Actuarial value	2b	939,924
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 38	673,407
b For terminated vested participants	3b 27	183,008
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	537,759
(3) Total active	3c(3) 53	537,759
d Total	3d 118	1,394,174
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☒		
a Funding target disregarding prescribed at-risk assumptions	4a	1,391,221
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	1,398,604
5 Effective interest rate	5	6.02 %
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

05/18/2012

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) 2011
v.012611

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

21 Discount rate:			
a Segment rates:	1st segment: 2.94 %	2nd segment: 5.82 %	3rd segment: 6.46 %
			☐ 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 contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	455,713	99,460	
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 (lines 31a - 31b + 32a + 32b - 33)	34	99,460	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	99,460	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	99,460	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☒ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☒ 2011		
42 Amount of acceleration adjustment	42	0	
43 Excess installment acceleration amount to be carried over to future plan years	43	0	

Plan Name: Acme Brick Company Union Pension Plan – Perla
EIN/PN: 75-2864968/004

Schedule SB, Line 4 - Additional Information for Plans in At-Risk Status

The at-risk assumptions used include earliest commencement (age 60) and the most valuable form of payment (qualified joint and survivor).

Schedule SB, line 19 - Discounted Employer Contributions

PN: 004

[illegible]

Plan Name: Acme Brick Company Union Pension Plan – Perla
EIN/PN: 75-2864968/004

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

Actuarial Assumptions

Mortality: The IRS 2011 Combined Static Mortality Table has been used.

Interest Rate for Target Funding Liability purposes: Segment rates (2.94% for the first 5 years, 5.82% for the next 15 years, and 6.46% 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.

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 – Perla
EIN/PN: 75-2864968/004

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 United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas 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).

However, in association with the plan freeze, any employee who has not met the eligibility requirements of the plan by January 14, 2006, will not be eligible to participate.

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.

However, in association with the plan freeze, no benefit service will accrue in this plan after March 31, 2006.

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.

Vesting service accrual will continue in this plan, even after the plan freeze date (March 31, 2006).

Plan Compensation

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

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

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 is equal to:

- \$130, plus \$8 for each year of service in excess of 15 years (if service is under 20 years); or
- \$160, plus \$8 for each year of service in excess of 15 years (if service is 20 or more years, but less than 25 years); or
- \$195, plus \$8 for each year of service in excess of 15 years (if service is 25 or more years).

However, in association with the plan freeze, there are no further benefit accruals in this plan after March 31, 2006.

Late Retirement Benefit

The benefit is determined as for normal retirement considering service up to actual retirement, but not later than March 31, 2006.

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

At or after age 60, provided the employee has completed at least 5 years of vesting service. The monthly lifetime only annuity, payable at the employee's normal retirement date, is equal to the benefit as defined above 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 the earlier of date of retirement and March 31, 2006, 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.

The participant may elect to start receiving benefits as early as his early retirement date. The monthly pension is reduced 1/15th for each year (1/180th for each month) by which commencement of payments precedes normal retirement date.

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 early retirement, considering benefit service earned at termination. Payments will commence at normal retirement date, if the participant is living, although if requested, a reduced pension may be paid as early as age 60. The reduction for early commencement is the same as for early retirement.

However, in association with the plan freeze, there are no further benefit accruals in this plan after March 31, 2006.

Disability Benefit

If disability occurs prior to March 31, 2006, benefits are payable if the employee has completed at least 15 years of vesting service, retires because of total and permanent disability, and is eligible to receive federal Social Security disability benefits. The monthly lifetime only annuity is payable on the first day of the month coinciding with or next following a 5-month waiting period. The benefit amount is computed as for early retirement, considering service to date of disability, but is unreduced for early commencement. If disability occurs after March 31, 2006, benefits are the same as for termination benefits.

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.

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

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.

Lump Sum Payments

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.

Any active participant eligible for a normal or late pension as of March 31, 2006 (or as of any later date) will have the option to commence his pension, even while still employed. Such a participant can elect any available form of payment, including the lump sum option (even if greater than \$5,000).

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.

Plan Name: Acme Brick Company Union Pension Plan – Perla
EIN/PN: 75-2864968/004

Schedule SB, Line 26 – Schedule of Active Participant Data

Age	Years of Credited Service										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up	
0 - 24	0	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0	0
30 - 34	0	0	4	0	0	0	0	0	0	0	4
35 - 39	0	0	0	3	1	0	0	0	0	0	4
40 - 44	0	0	0	2	2	1	0	0	0	0	5
45 - 49	0	0	1	3	2	6	3	1	0	0	16
50 - 54	0	0	0	2	1	2	2	4	0	0	11
55 - 59	0	0	0	1	2	1	2	2	1	0	9
60 - 64	0	0	0	0	0	0	1	0	1	2	4
65 & Up	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	5	11	8	10	8	7	2	2	53

Plan Name	Acme Brick Company Union Pension Plan -- Perla, Arkansas	EIN:	75-2864968
Plan Sponsor's Name	Acme Building Brands, Inc.	PN:	004

[illegible]

**ACME BRICK COMPANY UNION PENSION PLAN
FOR EMPLOYEES REPRESENTED BY THE UNITED
STEEL, PAPER & FORESTRY, RUBBER,
MANUFACTURING, ENERGY, ALLIED INDUSTRIAL
AND SERVICE WORKERS INTERNATIONAL
UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

FINANCIAL STATEMENTS

**Years Ended December 31, 2011 and 2010
with Report of Independent Auditors**

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER,
MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS
INTERNATIONAL UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

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Note: Schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement and Income Security Act of 1974 have been omitted because all of the investments are held in a master trust.

REPORT OF INDEPENDENT AUDITORS

To the Retirement Committee of the
Acme Brick Company Union Pension Plan for Employees Represented by the
United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial
and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas

We have audited the accompanying statements of net assets available for benefits of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas as of December 31, 2011 and 2010, and the related statements of changes in net assets available for benefits for the years then ended, and the statements of accumulated plan benefits as of January 1, 2011 and 2010 and the related statement of changes in accumulated plan benefits for the period from January 2, 2010 through January 1, 2011. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements, referred to above, of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas as of December 31, 2011 and 2010 and January 1, 2011 and 2010 and for the years ended December 31, 2011 and 2010 and the period from January 2, 2010 through January 1, 2011 present fairly, in all material respects, the financial status of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas as of December 31, 2011 and 2010 and January 1, 2011 and 2010, and changes in its financial status for the years ended December 31, 2011 and 2010 and the period from January 2, 2010 through January 1, 2011 in conformity with accounting principles generally accepted in the United States of America.



Fort Worth, Texas
July 25, 2012

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, MANUFACTURING,
ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (USW),
LOCAL NO. 602 OF PERLA, ARKANSAS**

Statements of Net Assets Available for Benefits

	December 31,	
	<u>2011</u>	<u>2010</u>
Assets:		
Plan's interest in Acme Brick Company Pension Trust (a Master Trust):		
Investments, at fair value	\$ 972,804	\$ 917,345
Accrued interest and dividends receivable	<u>4,448</u>	<u>3,686</u>
Total investments	977,252	921,031
Employer contributions receivable	<u>11,573</u>	<u>10,465</u>
Net assets available for benefits	<u><u>\$ 988,825</u></u>	<u><u>\$ 931,496</u></u>

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31,	
	<u>2011</u>	<u>2010</u>
Employer contributions	\$ 102,329	\$ 91,792
Plan's interest in Acme Brick Company Pension Trust investment loss:		
Interest and dividends	33,560	26,826
Net appreciation / (depreciation) in fair value of investments	(17,077)	20,363
Benefit and withdrawal payments	(57,759)	(61,875)
Administrative expenses	<u>(3,724)</u>	<u>(3,090)</u>
Net increase in net assets available for benefits	57,329	74,016
Net assets available for benefits at beginning of year	<u>931,496</u>	<u>857,480</u>
Net assets available for benefits at end of year	<u><u>\$ 988,825</u></u>	<u><u>\$ 931,496</u></u>

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, MANUFACTURING,
ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS INTERNATIONAL UNION (USW),
LOCAL NO. 602 OF PERLA, ARKANSAS**

Statements of Accumulated Plan Benefits

	January 1,	
	2011	2010
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 553,175	\$ 526,401
Other participants	841,165	843,821
Total vested benefits	1,394,340	1,370,222
Nonvested benefits	-	-
Total actuarial present value of accumulated plan benefits	<u>\$ 1,394,340</u>	<u>\$ 1,370,222</u>

**Statement of Changes in Accumulated Plan Benefits
Period from January 2, 2010 through January 1, 2011**

Actuarial present value of accumulated plan benefits at January 2, 2010	\$ 1,370,222
Increase / (decrease) during the year attributable to:	
Benefits accumulated, experience gain and change in assumptions	(20,189)
Increase for interest due to decrease in discount period	81,109
Benefit and withdrawal payments	<u>(36,802)</u>
Net increase in actuarial present value of accumulated plan benefits	<u>24,118</u>
Actuarial present value of accumulated plan benefits at January 1, 2011	<u>\$ 1,394,340</u>

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER,
MANUFACTURING, ENERGY, ALLIED INDUSTRIAL AND SERVICE WORKERS
INTERNATIONAL UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

Notes to Financial Statements
Years Ended December 31, 2011 and 2010

1. Description of plan

The following brief description of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for complete information.

The Plan is a defined benefit plan, frozen in March 2006, covering certain employee groups including employees subject to collective bargaining agreements to which Acme Brick Company (the "Company") contributes such amounts as are deemed necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Plan is subject to the Employee Retirement Income Security Act of 1974 ("ERISA").

If normal retirement occurs on or after January 14, 2002, the benefit payable monthly for life is based on the employee's years of benefit service.

- a. For participant's with under 20 years of benefit service, the benefit payable monthly for life is equal to:
 - 1. \$130, plus
 - 2. \$8.00 for each year of service in excess of 15 years.
- b. For participant's with 20 through 24 years of benefit service, the benefit payable monthly for life is equal to:
 - 1. \$160, plus
 - 2. \$8.00 for each year of service in excess of 15 years.
- c. For participant's with 25 or more years of benefit service, the benefit payable monthly for life is equal to:
 - 1. \$195, plus
 - 2. \$8.00 for each year of service in excess of 15 years.

Survivor's benefits shall be payable to a surviving spouse providing the employee was either an active employee who had completed five years of vested service or who on the date of death had reached normal retirement age. Disability benefits will be paid at any age, provided the employee has completed fifteen years of vested service, retires because of total and permanent disability, and is eligible to receive Federal Social Security Disability Benefits. Generally, disability benefits are paid for life as computed under the early retirement benefit provisions of the Plan, not reduced for early commencement.

If an employee terminates before rendering five years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contribution.

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
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INTERNATIONAL UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

Notes to Financial Statements - continued

While the Company has not expressed any intent to discontinue its contributions, it is free to do so under the terms of the Plan at any time, subject to the provisions of ERISA. If such discontinuance were to result in termination of the Plan:

- a. The net assets shall be allocated among the participants and beneficiaries based upon proportionate interests as determined on an actuarial basis and in the order of priority as provided for in the Plan.
- b. Under the provisions of ERISA, unfunded vested benefits becoming vested by virtue of termination of the Plan, are payable, up to specified limitations, to participants by the Pension Benefit Guaranty Corporation.

2. Summary of significant accounting policies

Basis of accounting

The financial statements of the Plan are prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Investments

Investments of the Plan are held in the Acme Brick Company Pension Trust (the "Trust"), which is a master trust that also holds assets of the Acme Brick Company Pension Plan and the Acme Brick Company Union Pension Plan for Employees Represented by the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America, Local Union No. 5 of Baton Rouge, Louisiana. Such investments are stated at redemption value or fair value using quoted prices in an active market to the extent available. Investments in common stock and bonds are valued based on published market prices, which represent the net asset value of the underlying shares. Investments in money market accounts are stated at cost, which approximates fair value.

Purchases and sales of securities are recorded on the trade date. Gains or losses on sales of securities are based upon the average cost of securities. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

The Trust invests in a variety of stocks, bonds, fixed-income securities and other investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participant account balances and the amount reported in the Plan's financial statements.

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Notes to Financial Statements - continued

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the number of years of credited service. Benefits payable under all circumstances-retirement, death, disability, and termination of employment-are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Benefit Partners Division of the actuarial firm Apex Global Partners, Inc. by applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 1, 2011 and 2010, include segment interest rates for target funding liability purposes, mortality basis (Internal Revenue Service ("IRS") 2011 Combined Static Mortality Table and IRS 2010 Combined Static Mortality Table, respectively) and date of retirement (age 65 with five years of participation or present age, if greater). The segment interest rates for 2011 have been changed to 2.94% for the first 5 years, 5.82% for the next 15 years and 6.46% for the rest of the period. The 2010 segment interest rates were 4.60% for the first 5 years, 6.65% or the next 15 years and 6.76% for the rest of the period. The actuarial value of assets is determined by subtracting from (or adding to) the current year-end market value the sum of the following:

- (i) 66 2/3% of the gain (or loss) during the first year preceeding the valuation date,
- (ii) 33 1/3% of the gain (or loss) during the second year preceeding the valuation date.

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

The Plan was frozen via an amendment adopted March 31, 2006. No change in benefits was included in this amendment.

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Benefit payments

Benefit payments to participants are recorded upon distribution.

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
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INTERNATIONAL UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

Notes to Financial Statements - continued

Use of estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts of assets and liabilities, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from these estimates.

3. Recently issued accounting pronouncements

In May 2011, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*, (“ASU 2011-04”). ASU 2011-04 amended FASB Accounting Standards Codification (“ASC”) Topic No. 820, to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards. Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan’s financial statements.

4. Investments

JPMorgan Chase Bank, N.A., the Trustee of the Plan, holds the Plan’s investments and executes all investment transactions under a nondiscretionary trust agreement dated January 1, 1986. All investment information disclosed in the accompanying financial statements, including investments (\$972,804 and \$917,345, respectively) and accrued interest and dividends (\$4,448 and \$3,686, respectively) at December 31, 2011 and 2010, net appreciation / (depreciation) in fair value of investments (\$17,077) and \$20,363, respectively), and interest and dividends (\$33,560 and \$26,826, respectively) for the years ended December 31, 2011 and 2010, were obtained or derived from information supplied to the Plan Administrator by the Trustee.

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Notes to Financial Statements - continued

Investments held by the Plan consist of a share of the assets of the Trust. Investments held by the Trust at December 31, 2011 and 2010, are summarized as follows based on information provided by the Trustee.

	2011		2010	
	Cost	Fair Value	Cost	Fair Value
Common stocks	\$ 88,573,038	\$ 76,573,828	\$ 88,555,638	\$ 77,041,180
Bonds:				
Government	1,465,016	1,687,086	1,715,849	1,942,976
Corporate	13,750,000	9,432,150	13,750,000	10,872,650
Mineral properties	1	-	1	-
Cash and cash equivalents	22,225,386	22,226,073	20,275,880	20,280,000
	<u>\$ 126,013,441</u>	<u>\$ 109,919,137</u>	<u>\$ 124,297,368</u>	<u>\$ 110,136,806</u>

The Plan's interest in the fair value of the Trust investments is approximately 0.88% and 0.79% of the Trust's assets as of December 31, 2011 and 2010, respectively. Interest and dividend income earned by the Trust amounted to approximately \$3,805,333 and \$3,383,282 for the years ended December 31, 2011 and 2010, respectively.

Net investment income and gains and losses on investments are generally allocated to each of the plans in the Trust in the ratio of beginning of the year net assets of each plan, less average benefit payments, to the total beginning of the year net assets of the Trust, less average benefit payments. Contributions and benefit payments are allocated to each plan based on specific identification.

During 2011 and 2010, the investments of the Trust, including those bought, sold or held during the year, appreciated (depreciated) in value as follows:

	2011	2010
Common stocks	\$ (484,752)	\$ 5,123,761
Bonds:		
Government	(7,653)	(15,878)
Corporate	(1,440,500)	(2,541,600)
Cash and cash equivalents	(3,433)	1,837
	<u>\$ (1,936,338)</u>	<u>\$ 2,568,120</u>

4. Fair value measurements

FASB ASC Topic No. 820, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy focuses on the inputs used to measure fair value and requires that the lowest level input be used. The three levels defined in FASB ASC Topic No. 820 are as follows:

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INTERNATIONAL UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

Notes to Financial Statements - continued

- Level 1 — observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.
- Level 2 — observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability.
- Level 3 — inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

FASB ASC Topic No. 820 requires the description of the methodologies used to measure the fair value of assets and liabilities. These methodologies were consistently applied to all assets and liabilities carried as of December 31, 2011 and 2010. We have described below the methodology used to measure each major category of assets and liabilities. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Common stocks

Common stocks are valued at the closing price reported on the major market on which the individual securities are traded. All common stock is classified within Level 1 of the valuation hierarchy.

Corporate debt instruments and U.S. government agency obligations

These investments are valued at the closing price reported on the major market on which the individual securities are traded. The investments are classified within Level 1 of the valuation hierarchy.

Cash and cash equivalents (money market funds)

These investments are carried at amortized cost which approximates fair value. The investments are classified within Level 2 of the valuation hierarchy.

The following table presents the financial instruments held by the Trust, carried at fair value as of December 31, 2011 and 2010, by FASB ASC Topic No. 820 (as described above). The Trust has no assets classified within Level 3 of the valuation hierarchy.

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INTERNATIONAL UNION (USW), LOCAL NO. 602 OF PERLA, ARKANSAS**

Notes to Financial Statements - continued

Assets at Fair Value as of December 31, 2011

	Level 1	Level 2	Total
Common stocks			
Personal products	\$ 13,718,912	\$ -	\$ 13,718,912
Drug manufacturers – major	13,575,060	-	13,575,060
Food – major diversified	14,010,000	-	14,010,000
Money center banks	10,443,862	-	10,443,862
Regional – Midwest banks	10,637,413	-	10,637,413
Foreign	7,449,883	-	7,449,883
Conglomerates	6,716,250	-	6,716,250
Aerospace/defense – major diversified	22,448	-	22,448
Total common stocks	76,573,828	-	76,573,828
Fixed income bonds			
Corporate	9,432,150	-	9,432,150
Government	1,687,086	-	1,687,086
Total fixed income bonds	11,119,236	-	11,119,236
Cash and cash equivalents	-	22,226,073	22,226,073
	<u>\$ 87,693,064</u>	<u>\$ 22,226,073</u>	<u>\$ 109,919,137</u>

Assets at Fair Value as of December 31, 2010

	Level 1	Level 2	Total
Common stocks			
Personal products	\$ 13,229,464	\$ -	\$ 13,229,464
Drug manufacturers – major	12,802,950	-	12,802,950
Food – major diversified	11,816,250	-	11,816,250
Money center banks	11,743,661	-	11,743,661
Regional – Midwest banks	10,605,953	-	10,605,953
Foreign	9,980,106	-	9,980,106
Conglomerates	6,858,750	-	6,858,750
Aerospace/defense – major diversified	4,046	-	4,046
Total common stocks	77,041,180	-	77,041,180
Fixed income bonds			
Corporate	10,872,650	-	10,872,650
Government	1,942,976	-	1,942,976
Total fixed income bonds	12,815,626	-	12,815,626
Cash and cash equivalents	-	20,280,000	20,280,000
	<u>\$ 89,856,806</u>	<u>\$ 20,280,000</u>	<u>\$ 110,136,806</u>

5. Funding policy

The Company's policy is to meet all regulatory minimum-funding requirements and to fund the amortization of each element of any unfunded accrued liability over twenty years from the date of establishment. A minimum-

**ACME BRICK COMPANY UNION PENSION PLAN FOR EMPLOYEES
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Notes to Financial Statements - continued

funding contribution of approximately \$102,000 and \$92,000 was required for the years ended December 31, 2011 and 2010, respectively.

6. Income tax status

The Plan has received a determination letter from the IRS dated November 5, 2009, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving its determination letter. However, the Company believes the Plan is operating in compliance with the Code.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The last three tax years remain subject to potential examination by major tax jurisdictions as of December 31, 2011.

7. Administrative expenses

One employee of the Company performs certain administrative expenses for the Trust. The Trust reimburses the Company for such services which amounted to approximately \$37,000 and \$56,000 in 2011 and 2010, respectively. Other employees also perform administrative functions for the Trust; however, these services are not reimbursed by the Trust.

8. Subsequent event

In preparing the Plan's financial statements, management of the Company has evaluated all subsequent events and transactions for potential recognition or disclosure through July 25, 2012, the date the financial statements were available for issuance.