

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). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2011
		This Form is Open to Public Inspection

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 <u>BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN</u>	1b Three-digit plan number (PN) ► <u>016</u> 1c Effective date of plan <u>11/30/1966</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>BORAL INDUSTRIES, INC</u> <u>200 MANSELL COURT</u> <u>ROSWELL, GA 30076</u>	2b Employer Identification Number (EIN) <u>95-3304692</u> 2c Sponsor's telephone number <u>770-552-3380</u> 2d Business code (see instructions) <u>327100</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2012</u>	<u>PAMELA HARRIS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2012</u>	<u>PAMELA HARRIS</u>
	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") BORAL INDUSTRIES, INC 200 MANSELL COURT ROSWELL, GA 30076	3b Administrator's EIN 95-3304692 3c Administrator's telephone number 770-552-3380
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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
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5 Total number of participants at the beginning of the plan year	5	632
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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	138
b Retired or separated participants receiving benefits.....	6b	165
c Other retired or separated participants entitled to future benefits.....	6c	255
d Subtotal. Add lines 6a , 6b , and 6c	6d	558
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	52
f Total. Add lines 6d and 6e	6f	610
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	2

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

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 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>BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BORAL INDUSTRIES, INC</u>	D Employer Identification Number (EIN) <u>95-3304692</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>10545461</u>
b Actuarial value	2b <u>10094631</u>
3 Funding target/participant count breakdown:	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>208</u> <u>6230827</u>
b For terminated vested participants	3b <u>267</u> <u>2253535</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>21312</u>
(2) Vested benefits	3c(2) <u>2041167</u>
(3) Total active	3c(3) <u>157</u> <u>2062479</u>
d Total	3d <u>632</u> <u>10546841</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
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
5 Effective interest rate	5 <u>5.97 %</u>
6 Target normal cost	6 <u>100000</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>10/10/2012</u>
Signature of actuary	Date
<u>SEAN SULLIVAN</u>	<u>11-03649</u>
Type or print name of actuary	Most recent enrollment number
<u>DEAN ACTUARIES</u>	<u>214-891-0990</u>
Firm name	Telephone number (including area code)
<u>5646 MILTON STREET</u> <u>SUITE 210</u> <u>DALLAS, TX 75206</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) 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)	1166862	0
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)	1166862	0
10	Interest on line 9 using prior year's actual return of <u>10.23</u> %	119370	0
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>6.58</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).....	1286232	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	83.51 %
15	Adjusted funding target attainment percentage.....	15	83.51 %
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	84.76 %
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
01/15/2011	120000	0			
04/15/2011	130000	0			
06/27/2011	120000	0			
Totals ▶			18(b)	370000	18(c)

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 364263
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: 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	100000	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment	1738442	400957	
	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	500957	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	256426	0	256426
36 Additional cash requirement (line 34 minus line 35)	36	244531	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	364263	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	119732	
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		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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
		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>BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BORAL INDUSTRIES, INC</u>	D Employer Identification Number (EIN) <u>95-3304692</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

SUNTRUST

58-6025980

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
56	INVESTMENT MANAGER	34379	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

DEAN ACTUARIES

75-2548006

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	27180	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

SMITH & HOWARD

58-1250486

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	6500	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VCG CONSULTANTS

26-2791161

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	CONSULTANT	2505	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

WELLS FARGO

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12		7376	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 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

A Name of plan <u>BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>016</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BORAL INDUSTRIES, INC</u>	D Employer Identification Number (EIN) <u>95-3304692</u>	

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: FEDERATED MONEY MARKET PRIME OBL

b Name of sponsor of entity listed in (a): SUTRUST BANK, ATLANTA

c EIN-PN <u>58-1244691-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>94402</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SUNTRUST RETIREMENT FIXED INC FD

b Name of sponsor of entity listed in (a): SUNTRUST BANK, ATLANTA

c EIN-PN <u>58-6037825-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1605616</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: S&P INDEX EBT COLLECTIVE FDS

b Name of sponsor of entity listed in (a): WELLS FARGO

c EIN-PN <u>41-0449260-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5761654</u>
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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)
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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)
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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 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
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
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
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
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
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
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
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
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

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.	OMB No. 1210-0110 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>BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BORAL INDUSTRIES, INC</u>	D Employer Identification Number (EIN) <u>95-3304692</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	2281	7051
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	700000	
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		1050
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)	7461672	
	(10) Value of interest in pooled separate accounts.....	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(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)	2402980	9796512
	(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	10566933	9804613

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	63720	59627
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	63720	59627

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10503213	9744986
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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)	370000	
(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)		370000
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)		
(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)		
(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)		

		(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)		
(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)		
(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)		-518964
c Other income.....	2c		215601
d Total income. Add all income amounts in column (b) and enter total.....	2d		66637

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	696597	
(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)		696597
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)	128267	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		128267
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		824864

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-758227
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: SMITH & HOWARD

(2) EIN: 58-1250486

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		10000000
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.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BORAL INDUSTRIES, INC</u>	D Employer Identification Number (EIN) <u>95-3304692</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>56-6025980</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>10</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): _____

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN**

**FINANCIAL STATEMENTS
(LIQUIDATION BASIS)
YEARS ENDED DECEMBER 31, 2011 AND 2010
and
SUPPLEMENTAL SCHEDULES
with
INDEPENDENT AUDITORS' REPORT**

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INDEPENDENT AUDITORS' REPORT

The Employee Benefits Committee and Participants Boral Industries, Inc.

We were engaged to audit the accompanying statement of net assets available for plan benefits of the Boral Bargaining Unit Employees Pension Plan (the "Plan") as of December 31, 2011, and 2010 and the related statement of changes in net assets available for plan benefits for the years then ended, and the supplemental schedules as of and for the year ended December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information described in Note 3, which was certified by SunTrust Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the trustee as of December 31, 2011 and 2010 and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

As further discussed in Notes 1 and 2 to the financial statements, the Board of Directors of Boral Industries, Inc., the Plan's sponsor, voted on November 11, 2011 to terminate the Plan effective December 31, 2011. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting used to determine the amounts at which the accumulated benefit information are stated, from the ongoing plan basis used in presenting the 2010 financial statements to the liquidation basis used in presenting the 2011 financial statements.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The supplemental schedules are presented for the purposes of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Smith + Howard

Atlanta, GA
October 12, 2012

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2011 AND 2010**

ASSETS	(Liquidation Basis) 2011	2010
Investments, at Fair Value	\$ 9,796,512	\$ 9,864,652
Other Assets		
Company contributions receivable	-	700,000
Other	<u>8,101</u>	<u>2,281</u>
	<u>8,101</u>	<u>702,281</u>
 LIABILITIES		
Other Liabilities	<u>59,627</u>	<u>63,720</u>
Net Assets Available for Plan Benefits	<u>\$ 9,744,986</u>	<u>\$ 10,503,213</u>

The accompanying notes are an integral part of these financial statements.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
YEARS ENDED DECEMBER 31, 2011 AND 2010**

	(Liquidation Basis) <u>2011</u>	<u>2010</u>
Company Contributions	\$ 370,000	\$ 1,146,410
Investment Income (Loss)		
Net appreciation (depreciation) in fair value of investments	(518,964)	880,718
Interest and dividends from shares of registered investment companies	<u>215,601</u>	<u>30,345</u>
	<u>(303,363)</u>	<u>911,063</u>
Expenses		
Benefits paid to participants	(696,597)	(771,758)
Administrative and other expenses	<u>(128,267)</u>	<u>(94,452)</u>
	<u>(824,864)</u>	<u>(866,210)</u>
Net Increase (Decrease) in Net Assets Available for Plan Benefits	(758,227)	1,191,263
Net Assets Available for Plan Benefits at Beginning of Year	<u>10,503,213</u>	<u>9,311,950</u>
Net Assets Available for Plan Benefits at End of Year	<u>\$ 9,744,986</u>	<u>\$ 10,503,213</u>

The accompanying notes are an integral part of these financial statements.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 1 – DESCRIPTION OF THE PLAN

The following brief description of the Boral Bargaining Unit Employees Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Agreement for more complete information.

General

The Plan was a defined benefit pension plan which covered substantially all non-supervisory and non-clerical employees of the Delta Brick division of Boral Bricks, Inc. In 2000, the Plan merged with the Boral Industries, Inc. Pension Plan for Hourly Paid Employees of Merry Companies, Inc. ("Merry Plan"), the Baltimore Brick Company Retirement Plan for Hourly Paid Employees ("Baltimore Brick Plan"), the Boral Industries, Inc. Pension Plan for Georgia-Carolina Hourly Paid Employees ("Georgia-Carolina Plan"), and the Defined Benefit Pension Plan and Trust for the Hourly Paid Atlanta, Georgia Employees of Bickerstaff Clay Products Company, Inc. ("Atlanta Plan"). In 2001, the Plan merged with the Pension Plan and Trust for the Hourly Paid Employees of Bickerstaff Clay Products, Inc. at Plant 5 and Plant 6, Bessemer, Alabama ("Bessemer Plan"). The Plan now covers nonsupervisory and nonclerical employees of the Delta Brick, Merry Companies, Baltimore Brick, Georgia-Carolina, Atlanta, and Bessemer divisions of Boral Bricks, Inc. The Plan's sponsor is Boral Industries, Inc. (the "Company"). It is administered by an Employee Benefits Committee, whose members are appointed by the board of directors of the Company.

Effective January 1, 2008, the Bessemer Plan was curtailed and the accrued benefit of each participant in the Plan was frozen. No additional individuals are allowed to participate and no participant accrues any further benefits under the Plan.

Effective January 1, 2011, the Plan was curtailed and the accrued benefit of each of the remaining participants in the Plan was frozen. No additional individuals are allowed to participate and no participant earns additional years of credited service under the Plan for periods beginning after January 1, 2011. The Company applied for termination from the Internal Revenue Service on a letter dated November 11, 2011 with the intention of terminating the plan effective December 31, 2011.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Pension Benefits

Monthly retirement benefits are based on a fixed dollar benefit per year of service, calculated at the date of retirement. Participants are eligible for retirement benefits upon reaching age 65. Early retirement benefits are available to participants at age 55 with a minimum of 15 years of service. Employees are vested after five years of service and are eligible for a deferred benefit if terminated when vested. In addition, death benefits and disability retirement benefits are available.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared using the liquidation basis of accounting. Liquidation basis is another comprehensive basis of accounting applicable when a decision to terminate a Plan has been made. The conversion from accrual basis to liquidation basis had no impact on the statements of net assets available for plan benefits. The Plan follows accounting standards set by the Financial Accounting Standards Board ("FASB"). The FASB sets accounting principles generally accepted in the United States of America ("GAAP").

Administrative Expenses

Administration fees, PBGC premiums, consulting, actuarial, audit, investment fees and other allowable expenses of the Plan are paid out of the assets of the Plan at the discretion of the Employee Benefits Committee. The Company pays all other administrative expenses incidental to the operation of the Plan.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation

The Plan's investments are reported at fair value. The fair value of a financial instrument is the amount 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 (the exit price).

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Registered Investment Companies

Shares of registered investment companies are valued at quoted market prices which represent the net asset value ("NAV") of shares held by the Plan at year-end.

Common Collective Trusts

Units of common collective trusts are valued at the NAV based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust funds is based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end. The investment income is allocated to the Plan based on its proportionate share of the net assets of the fund.

Other

Plan investments in cash equivalents are valued at cost which approximates market.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties

The Plan's investments include funds which invest in various types of investment securities and in various companies within various markets. Investment securities are exposed to several 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 the amounts reported in the Plan's financial statements.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, 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 those estimates.

Subsequent Events

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 3 – INVESTMENTS (Unaudited)

The Plan trustee, SunTrust Bank, holds the Plan's investments and executes investment transactions. The trustee has provided certification that the financial information included in the financial statements and supplemental schedules as of December 31, 2011 and 2010 and for the years then ended provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income included in the accompanying financial statements and supplemental schedules as of December 31, 2011 and 2010 and for the years then ended is covered by such certification and has not been audited by the independent auditors.

The following presents investments, at fair value, that represent 5% or more of the Plan's net assets as of December 31:

	<u>2011</u>	<u>2010</u>
SunTrust Retirement Investment Grade Bond Fund	\$ (*)	\$ 1,605,616
Ridgeworth Fund Short Term U.S. Treasury Securities Shares	(*)	2,402,980
Wells Fargo & Co S&P 500 Index Fund for EBT Collective Trust	(*)	5,761,654
Federated Money Market Treasury Obligation	496,796	(*)
Delaware Group LTD Term Government Funds LTD Term Diversified Income Fund Institutional Class	1,462,467	(*)
Janus Investments Short Term Bond Fund Class I	1,462,872	(*)
Loomis Sayles LTD Term Government & Agency Fund Class Y	1,465,492	(*)
Pimco Funds Global Bond Fund Unhedged US Institutional Class	1,235,240	(*)
Putnam Funds Global Income TR Class Y	1,221,788	(*)
Vanguard Fixed Income Securities Fund, Short Term Federal Fund ADM Class	1,465,670	(*)

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	<u>2011</u>	<u>2010</u>
Common collective trusts	\$ 3,958,477	\$ 867,586
Shares in registered investment companies	(4,477,441)	13,132
	<u>\$ (518,964)</u>	<u>\$ 880,718</u>

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 4 – FAIR VALUE MEASUREMENTS

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

Basis of Fair Value Measurement

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

The following tables set forth by level within the fair value hierarchy the Plan investment assets and investment liabilities at fair value, as of December 31, 2011 and 2010. As required by GAAP, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

The tables below represent fair value measurement hierarchy of the plan investment assets at fair value as of December 31:

(Liquidation Basis)				
<u>2011</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Money market	\$ 496,796	\$ -	\$ -	\$ 496,796
Fixed income	8,313,884	-	-	8,313,884
Equities	<u>985,832</u>	<u>-</u>	<u>-</u>	<u>985,832</u>
	<u>\$ 9,796,512</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,796,512</u>

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>2010</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ 2,402,980	\$ -	\$ -	\$ -	\$ 2,402,980
Common collective trust	-	7,461,672	-	-	7,461,672
	<u>\$ 2,402,980</u>	<u>\$ 7,461,672</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,864,652</u>

NOTE 5 – INCOME TAX STATUS

The Internal Revenue Service has determined and informed the company by a letter dated November 3, 2008, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The Plan applied for a final determination letter on November 11, 2011 and is currently awaiting response.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan believes it is no longer subject to income tax examinations for years prior to 2008.

NOTE 6 – FUNDING POLICY

The Company has agreed to make contributions to the Plan sufficient to provide the Plan with assets with which to pay pension benefits to Plan participants. Under provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), if the Plan is terminated, the Company may be obligated to make termination payments to the Plan, and participants may be eligible for continuation of benefits under insurance provided by the Pension Benefit Guaranty Corporation ("PBGC").

The Company's contribution is computed annually by the Plan's actuary and is in compliance with the minimum funding requirements of ERISA. The Company's contributions for 2011 and 2010 comply with the minimum funding requirements of ERISA.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 7 – 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 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 results from applying actuarial assumptions to adjust accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The following actuarial assumptions are based on the presumption that the Plan will continue. If the Plan was terminated, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The significant actuarial assumptions used in the valuations as of January 1, 2011 and 2010 are as follows:

Actuarial Cost Method	Discounted Projected Accrued Benefit Cashflows		
Discount Rate	8.00%		
Funding Target	IRC 430(h) transitional funding segment rates as of the valuation date. Rates on January 1:		
		<u>2011</u>	<u>2010</u>
	Short-term	2.94 %	4.60%
	Mid-term	5.82%	6.65%
	Long-term	6.46%	6.76%
Assumed mortality of turnover	RP2000p		
Assumed retirement age	65		
Marital status and spouse's age	75% of participants are assumed married, with husbands three years older than wives.		

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 7 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS
(Continued)

Under the above assumptions, the actuarial present value of accumulated plan benefits as of January 1, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Vested benefits:		
Participants currently receiving payments	\$ 5,246,735	\$ 5,182,724
Terminated participants with deferred benefits and other participants	<u>3,213,609</u>	<u>3,672,440</u>
	8,460,344	8,855,164
Non-vested benefits	<u>15,946</u>	<u>20,767</u>
Total actuarial present value of accumulated plan benefits	<u><u>\$ 8,476,290</u></u>	<u><u>\$ 8,875,931</u></u>

The changes in the actuarial present value of accumulated plan benefits for the years ended January 1, 2011 and 2010 are as follows:

	<u>2011</u>	<u>2010</u>
Actuarial present value of accumulated plan benefits at beginning of year	<u>\$ 8,875,931</u>	<u>\$ 8,260,873</u>
Increase (decrease) during the year attributable to:		
Additional benefits accumulated	-	1,035,205
Interest	710,074	660,870
Benefits paid to participants	(768,147)	(1,081,017)
Other changes	<u>(341,568)</u>	<u>-</u>
Net increase (decrease)	<u>(399,641)</u>	<u>615,058</u>
Actuarial present value of accumulated plan benefits at end of year	<u><u>\$ 8,476,290</u></u>	<u><u>\$ 8,875,931</u></u>

NOTE 8 – PARTY – IN – INTEREST TRANSACTIONS

Certain Plan investments are shares of registered investment companies managed by SunTrust Bank. SunTrust Bank is the trustee of the Plan and therefore, these transactions qualify as party-in-interest.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 9 – PLAN TERMINATION

The Plan is terminating and therefore the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- (1) Benefits attributable to employee contributions, taking into account those paid out before termination.
- (2) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
- (3) Other vested benefits insured by the PBGC up to the applicable limitations, discussed below.
- (4) All other vested benefits (that is, vested benefits not insured by the PBGC).
- (5) All non-vested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefits protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2011 and 2010 that ceiling is \$4,500 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2011 AND 2010**

NOTE 9 – PLAN TERMINATION (Continued)

The Plan's actuary has calculated the estimated present value of plan benefits as of the proposed distribution date of December 1, 2012 as \$14,560,000. The Company intends to fund the Plan in amounts sufficient to cover the full payment of all plan benefits.

SUPPLEMENTAL SCHEDULES

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
SCHEDULE OF ASSETS (HELD AT YEAR END)
DECEMBER 31, 2011**

**EIN: 95-33044692
Plan Number: 016**

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par of maturity value	Cost	Current Value
*	Federated Advisors	Federated Money Market Treasury Obligation Inner Circle Fund, Cambiar Small Cap Fund Institutional Class	\$ 496,796 96,664	\$ 496,796 96,420
	Delaware Group	Value Fund Income, Small Cap Value Fund Institutional Class	51,268	49,726
	American Funds	Europacific Growth Fund Class R6	99,005	97,778
	Janus Investments	Triton Fund Institutional Class	50,749	49,164
	JP Morgan	TR II Equity Income Fund Class R5	147,150	150,371
	Lord Abbett	TR Fundamental Equity Fund Class I	146,500	148,333
	Oppenheimer Funds	International Growth Fund Class Y Shares	49,625	49,788
	Oppenheimer Funds	Developing Markets Institutional Fund Class Y	49,000	49,289
	Templeton Institutional Funds	Foreign Equity Ser Primary	51,115	49,423
	Vanguard	Specialized Portfolios Utilities Income Fund INVS Class	148,020	149,841
	Wells Fargo Funds	TR Advantage Growth Fund Institutional Class	97,000	95,698
	Delaware Group	LTD Term Government Funds LTD Term Diversified Income Fund Institutional Class	1,460,648	1,462,467
	Janus Investments	Short Term Bond Fund Class I	1,462,863	1,462,872
	Loomis Sayles Funds	LTD Term Government & Agency Fund Class Y	1,465,491	1,465,492
	Neuberger Berman Income Funds	High Income Bond Fund Class Institutional	356	356
	Pimco Funds	Global Bond Fund Unhedged US Institutional Class	1,236,351	1,235,240
	Putnam Funds	Global Income TR Class Y	1,224,726	1,221,788
	Vanguard	Fixed Income Securities Fund, Short Term Federal Fund ADM Class	1,479,061	1,465,670
			<u>\$ 9,812,388</u>	<u>\$ 9,796,512</u>

Note: The above data is based upon information that has been certified as complete and accurate by SunTrust Bank, trustee of the Plan.

* Party-in-interest as defined by ERISA

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011

EIN: 95-33044692
Plan Number: 016

Category 1 - Single Transaction Exceeding 5% of Value

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Delaware Group	LTD Term Government Funds LTD Term Diversified Income Fund Institutional Class	\$ 660,000 800,000	- -	\$ - -	- -	\$ 660,000 800,000	\$ 660,000 800,000	- -
*Federated	Strategic Value - I	776,375 -	784,175 -	- -	- -	776,375 795,509	776,375 784,175	- (11,334)
Harbor	Capital Appreciation - I	1,164,550 -	1,140,209 -	- -	- -	1,164,550 1,172,350	1,164,550 1,140,209	- (32,141)
Hartford	Dividend & Growth - Y	1,358,650 -	1,360,989 -	- -	- -	1,358,650 1,375,450	1,358,650 1,360,989	- (14,461)
T Rowe Price Institutional	Large-Cap Growth - I	776,375 -	755,194 -	- -	- -	776,375 782,900	776,375 755,194	- (27,706)
iShares	S&P 500 Index Fund	1,160,147 -	- 1,138,865	- -	- -	1,160,147 1,222,058	1,160,147 1,138,865	- (83,193)
	Iboxx Invt Grade Corp Bond ETF	- -	704,390 -	- -	- -	677,236 664,514	704,390 664,514	27,154 -
	MSCI EAFE Index ETF	664,514 -	611,920 -	- -	- -	709,560 516,515	611,920 516,515	(97,640) -
	Russell Midcap Growth Index	516,515 -	- -	- -	- -	516,515 1,160,430	516,515 1,160,430	- -
	Russell 1000 Value Index	1,160,430 -	1,115,817 -	- -	- -	1,237,666 1,716,547	1,115,817 1,716,547	(121,849) -
	Russell 1000 Growth Index	1,716,547 -	1,704,452 -	- -	- -	1,795,325 616,522	1,704,452 616,522	(90,873) -
	Barclays MBS Bond ETF	616,522 -	- -	- -	- -	- -	- -	- -
Janus Investments	Short Term Bond Fund Class I	660,000 800,000	- -	- -	- -	660,000 800,000	660,000 800,000	- -
Legg Mason	BatteryMRC Emerging Mkts - I	517,575 -	- -	- -	- -	517,575 -	517,575 -	- -

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Loomis Sayles Funds	LTD Term Government & Agency Fund Class Y	\$ 1,465,000	\$ -	\$ -	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -
MFS	Research Intl - I	582,275	548,512	-	-	582,275	582,275	-
						594,250	548,512	(45,738)
Manning & Napier	World Opptys - A	517,575	493,929	-	-	517,575	517,575	-
						530,750	493,929	(36,821)
*Federated	Federated Money Market Prime Obligation	6,076,257	-	-	-	6,076,257	6,076,257	-
		2,177,179	-	-	-	2,177,179	2,177,179	-
		1,604,764	-	-	-	1,604,764	1,604,764	-
		-	9,763,192	-	-	9,763,192	9,763,192	-
		832,514	-	-	-	832,514	832,514	-
		-	641,205	-	-	641,205	641,205	-
	Federated Money Market Treasury Obligation	8,006,530	-	-	-	8,006,530	8,006,530	-
		-	4,125,586	-	-	4,125,586	4,125,586	-
		-	1,929,000	-	-	1,929,000	1,929,000	-
		-	1,600,000	-	-	1,600,000	1,600,000	-
Pimco Funds	Total Return - I	836,100	-	-	-	836,100	836,100	-
		-	504,100	-	-	495,803	504,100	8,297
	Global Bond Fund Unhedged US Institutional Class	1,220,000	-	-	-	1,220,000	1,220,000	-
	Inv't Grade Corp Bond - I	801,250	-	-	-	801,250	801,250	-
		-	771,988	-	-	785,087	771,988	(13,099)
Putnam Funds	Global Income TR Class Y	1,220,000	-	-	-	1,220,000	1,220,000	-
*SunTrust	Ridgeworth Fund Short Term U.S. Treasury Securities Shares	-	2,400,204	-	-	2,409,696	2,400,204	(9,492)
Vanguard	Bond Index Short Term Bond ETF	799,007	-	-	-	799,007	799,007	-
		-	919,596	-	-	908,113	919,596	11,483
	Bond Index Total Bond Mkt ETF	1,400,283	-	-	-	1,400,283	1,400,283	-
		-	729,769	-	-	718,258	729,769	11,511
		-	690,454	-	-	663,047	690,454	27,407

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Vanguard	Fixed Income Securities Fund, Short Term Federal Fund ADM Class	\$ 1,465,000	\$ -	\$ -	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -
	Intl Equity IDX MSCI EMRG MKT	505,768	-	-	-	505,768	505,768	-
*SunTrust	SunTrust Retirement Investment Grade Bond Fund	-	1,604,764	-	-	1,605,616	1,604,764	(852)
*Wells Fargo	Wells Fargo & Co S&P 500 Index Fund for EBT Collective Trust	-	6,076,257	-	-	5,761,654	6,076,257	314,603
Category 2 - Series of Transactions with Same Broker Exceeding 5% of Value								
iShares	S&P 500 Index Fund	\$ 1,160,147	\$ -	\$ -	\$ -	\$ 1,160,147	\$ 1,160,147	\$ -
	Russell Midcap Growth Index	516,515	-	-	-	516,515	516,515	-
Vanguard	Russell 1000 Growth Index	-	1,704,452	-	-	1,795,325	1,704,452	(90,873)
iShares	Bond Index Total Bond Mkt ETF	-	690,454	-	-	683,047	690,454	27,407
Vanguard	Barclays MBS Bond ETF	-	416,881	-	-	411,743	416,881	5,138
	Bond Index Short Term Bond ETF	-	346,543	-	-	347,528	346,543	(985)
	TOTAL Cantor Fitzgerald & Co	\$ 1,676,662	\$ 3,158,330	\$ -	\$ -	\$ 4,894,305	\$ 4,834,992	\$ (59,313)
Vanguard	Bond Index Short Term Bond ETF	\$ 799,007	\$ -	\$ -	\$ -	\$ 799,007	\$ 799,007	\$ -
	Bond Index Total Bond Mkt ETF	1,400,283	-	-	-	1,400,283	1,400,283	-
	Bond Index Short Term Bond ETF	-	919,596	-	-	908,113	919,596	11,483
	TOTAL Weeden and Co	\$ 2,199,290	\$ 919,596	\$ -	\$ -	\$ 3,107,403	\$ 3,118,886	\$ 11,483
iShares	Russell 1000 Growth Index	\$ 1,716,547	\$ -	\$ -	\$ -	\$ 1,716,547	\$ 1,716,547	\$ -
Vanguard	Intl Equity IDX MSCI EMRG MKT	505,768	-	-	-	505,768	505,768	-
iShares	Barclays MBS Bond ETF	616,522	-	-	-	616,522	616,522	-
Vanguard	Bond Index Total Bond Mkt ETF	-	729,769	-	-	718,258	729,769	11,511
iShares	Barclays Tips Bond ETF	-	157,996	-	-	155,528	157,996	2,468
	S&P 500 Index Fund	68,080	-	-	-	68,080	68,080	-
	Iboxx Invnt Grade Corp Bond ETF	264,864	-	-	-	264,864	264,864	-
	MSCI EAFE Index ETF	48,560	-	-	-	48,560	48,560	-
	Russell Midcap Value Index	34,167	-	-	-	34,167	34,167	-
	Russell Midcap Growth Index	19,158	-	-	-	19,158	19,158	-
	Russell 1000 Value Index	83,400	-	-	-	83,400	83,400	-
	Russell 1000 Growth Index	87,920	-	-	-	87,920	87,920	-
	Russell 2000 Value Index	22,680	-	-	-	22,680	22,680	-
	Russell 2000 Growth Index	19,756	-	-	-	19,756	19,756	-

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Vanguard	Iboxx \$High yield Corp Bond ETF	\$ 100,870	\$ -	\$ -	\$ -	\$ 100,870	\$ 100,870	\$ -
	Bond Index Short Term Bond ETF	113,344	-	-	-	113,344	113,344	-
iShares	Intl Equity IDX MSCI EMRG MKT	49,649	-	-	-	49,649	49,649	-
	Russell 1000 Value Index	-	1,115,817	-	-	1,237,666	1,115,817	(121,849)
Vanguard	Barclays MBS Bond ETF	67,235	-	-	-	67,235	67,235	-
	Bond Index Total Bond Mkt ETF	60,828	-	-	-	60,828	60,828	-
	TOTAL Jones Trading Institutional	\$ 3,879,348	\$ 2,003,582	\$ -	\$ -	\$ 5,990,800	\$ 5,882,930	\$ (107,870)
iShares	Goldman Sachs Corp Bond ETF	\$ 414,531	\$ -	\$ -	\$ -	\$ 414,531	\$ 414,531	\$ -
	Russell 2000 Value Index	225,237	-	-	-	225,237	225,237	-
	Russell 2000 Growth Index	276,201	-	-	-	276,201	276,201	-
	Iboxx \$High yield Corp Bond ETF	348,010	-	-	-	348,010	348,010	-
	MSCI EAFE Index ETF	-	611,920	-	-	709,560	611,920	(97,640)
	TOTAL Stuart Frankel & Co Inc	\$ 1,263,979	\$ 611,920	\$ -	\$ -	\$ 1,973,539	\$ 1,875,899	\$ (97,640)
iShares	MSCI EAFE Index ETF	\$ 664,514	\$ -	\$ -	\$ -	\$ 664,514	\$ 664,514	\$ -
	Barclays Tips Bond ETF	-	887	-	-	887	887	18
	Iboxx Inv Grade Corp Bond ETF	-	2,225	-	-	2,158	2,225	67
	Russell Midcap Value Index	-	2,128	-	-	2,237	2,128	(109)
	Russell 2000 Value Index	-	1,134	-	-	1,218	1,134	(84)
	Iboxx \$High yield Corp Bond ETF	-	1,789	-	-	1,830	1,789	(41)
Vanguard	Bond Index Short Term Bond ETF	-	4,310	-	-	4,239	4,310	71
	Bond Index Total Bond Mkt ETF	-	7,620	-	-	7,422	7,620	198
	Intl Equity IDX MSCI EMRG MKT	-	446,988	-	-	552,725	446,988	(105,737)
	TOTAL Bay Crest Partners LLC	\$ 664,514	\$ 467,081	\$ -	\$ -	\$ 1,237,212	\$ 1,131,595	\$ (105,617)
iShares	S&P 500 Index Fund	\$ -	\$ 1,138,865	\$ -	\$ -	\$ 1,222,058	\$ 1,138,865	\$ (83,193)
	Iboxx Inv Grade Corp Bond ETF	-	704,390	-	-	677,236	704,390	27,154
	Russell Midcap Value Index	-	398,499	-	-	451,535	398,499	(53,036)
	Russell Midcap Growth Index	-	484,159	-	-	532,908	484,159	(48,749)
	Russell 2000 Value Index	-	206,673	-	-	246,699	206,673	(40,026)
	Russell 2000 Growth Index	-	252,351	-	-	294,514	252,351	(42,163)
	Iboxx \$High yield Corp Bond ETF	-	430,227	-	-	447,050	430,227	(16,823)
	Barclays MBS Bond ETF	-	274,527	-	-	272,014	274,527	2,513
Vanguard	Bond Index Total Bond Mkt ETF	-	75,410	-	-	72,384	75,410	3,026
	Bond Index Short Term Bond ETF	347,528	-	-	-	347,528	347,528	-
	TOTAL Barclays Capital LE	\$ 347,528	\$ 3,965,101	\$ -	\$ -	\$ 4,563,926	\$ 4,312,629	\$ (251,297)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
iShares	Russell 1000 Value Index	\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -
	TOTAL Wall Street Access	\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -
Category 3 - Series of Transactions in Same Security Exceeding 5% of Value								
Delaware Group	LTD Term Government Funds LTD Term Diversified Income Fund Institutional Class	\$ 648 660,000 800,000 \$ 1,460,648	\$ - - - \$ -	\$ - - - \$ -	\$ - - - \$ -	\$ 648 660,000 800,000 \$ 1,460,648	\$ 648 660,000 800,000 \$ 1,460,648	\$ - - - \$ -
*Federated	Strategic Value - I	\$ 1,452 5,082 776,375 12,600 \$ 795,509	\$ - - - 784,175 \$ 784,175	\$ - - - - \$ -	\$ - - - - \$ -	\$ 1,452 5,082 776,375 12,600 \$ 795,509 \$ 1,591,018	\$ 1,452 5,082 776,375 12,600 784,175 \$ 1,579,684	\$ - - - - (11,334) \$ (11,334)
Goldman Sachs	Growth Opptys - I	\$ 26,996 452,875 2,150 - \$ 482,021	\$ - - - 424,943 26,334 \$ 451,277	\$ - - - - \$ -	\$ - - - - \$ -	\$ 26,996 452,875 2,150 424,943 28,141 \$ 964,042	\$ 26,996 452,875 2,150 424,943 26,334 \$ 933,298	\$ - - - (28,937) (1,807) \$ (30,744)
Harbor	Capital Appreciation - I	\$ 1,164,550 7,800 - \$ 1,172,350	\$ - - 1,140,209 \$ 1,140,209	\$ - - - \$ -	\$ - - - \$ -	\$ 1,164,550 7,800 1,172,350 \$ 2,344,700	\$ 1,164,550 7,800 1,140,209 \$ 2,312,559	\$ - - (32,141) \$ (32,141)
Hartford	Dividend & Growth - Y	\$ 1,358,650 16,800 - \$ 1,375,450	\$ - - 1,360,989 \$ 1,360,989	\$ - - - \$ -	\$ - - - \$ -	\$ 1,358,650 16,800 1,375,450 \$ 2,750,900	\$ 1,358,650 16,800 1,360,989 \$ 2,736,439	\$ - - (14,461) \$ (14,461)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
T Rowe Price Institutional	Large-Cap Growth - I	\$ 776,375 6,525	\$ - 755,194	\$ - -	\$ - -	\$ 776,375 6,525 782,900	\$ 776,375 6,525 755,194	\$ - - (27,706)
		\$ 782,900	\$ 755,194	\$ -	\$ -	\$ 1,565,800	\$ 1,538,094	\$ (27,706)
iShares	S&P 500 Index Fund	\$ 1,160,147 68,080	\$ - 5,869	\$ - -	\$ - -	\$ 1,160,147 68,080 6,169	\$ 1,160,147 68,080 5,869	\$ - - (300)
		\$ 1,228,227	\$ 1,138,865	\$ -	\$ -	\$ 1,222,058	\$ 1,138,865	\$ (83,193)
		\$ 1,228,227	\$ 1,144,734	\$ -	\$ -	\$ 2,456,454	\$ 2,372,961	\$ (83,493)
iShares	Goldman Sachs Corp Bond ETF	\$ 414,531 264,864	\$ - 2,225	\$ - -	\$ - -	\$ 414,531 264,864 2,158	\$ 414,531 264,864 2,225	\$ - - 67
		\$ 679,395	\$ 704,390	\$ -	\$ -	\$ 677,236	\$ 704,390	\$ 27,154
		\$ 679,395	\$ 706,615	\$ -	\$ -	\$ 1,358,789	\$ 1,386,010	\$ 27,221
iShares	MSCI EAFE Index ETF	\$ 664,514 48,560	\$ - 3,311	\$ - -	\$ - -	\$ 664,514 48,560 3,514	\$ 664,514 48,560 3,311	\$ - - (203)
		\$ 713,074	\$ 611,920	\$ -	\$ -	\$ 709,560	\$ 611,920	\$ (97,640)
		\$ 713,074	\$ 615,231	\$ -	\$ -	\$ 1,426,148	\$ 1,328,305	\$ (97,843)
iShares	Russell Midcap Value Index	\$ 419,604 34,167	\$ - 2,128	\$ - -	\$ - -	\$ 419,604 34,167 2,237	\$ 419,604 34,167 2,128	\$ - - (109)
		\$ 453,771	\$ 398,499	\$ -	\$ -	\$ 451,535	\$ 398,499	\$ (53,036)
		\$ 453,771	\$ 400,627	\$ -	\$ -	\$ 907,543	\$ 854,398	\$ (53,145)
iShares	Russell Midcap Growth Index	\$ 516,515 19,158	\$ - 2,682	\$ - -	\$ - -	\$ 516,515 19,158 2,765	\$ 516,515 19,158 2,682	\$ - - (83)
		\$ 535,673	\$ 484,159	\$ -	\$ -	\$ 532,908	\$ 484,159	\$ (48,749)
		\$ 535,673	\$ 486,841	\$ -	\$ -	\$ 1,071,346	\$ 1,022,514	\$ (48,832)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
iShares	Russell 1000 Value Index	\$ 1,160,430 83,400	- 5,872	-	-	\$ 1,160,430 83,400	\$ 1,160,430 83,400	- (292)
			1,115,817	-	-	6,164	5,872	(292)
		\$ 1,243,830	\$ 1,121,689	-	-	\$ 1,237,666	\$ 1,115,817	\$ (121,849)
				-	-	\$ 2,487,660	\$ 2,365,519	\$ (122,141)
iShares	Russell 1000 Growth Index	\$ 1,716,547 87,920	- 8,779	-	-	\$ 1,716,547 87,920	\$ 1,716,547 87,920	- (363)
			1,704,452	-	-	9,142	8,779	(363)
		\$ 1,804,467	\$ 1,713,231	-	-	\$ 1,795,325	\$ 1,704,452	\$ (90,873)
				-	-	\$ 3,608,934	\$ 3,517,698	\$ (91,236)
iShares	Russell 2000 Growth Index	\$ 276,201 19,756	- 1,361	-	-	\$ 276,201 19,756	\$ 276,201 19,756	- (82)
			252,351	-	-	1,443	1,361	(82)
		\$ 295,957	\$ 253,712	-	-	\$ 294,514	\$ 252,351	\$ (42,163)
				-	-	\$ 591,914	\$ 549,669	\$ (42,245)
iShares	Iboxx \$High yield Corp Bond ETF	\$ 348,010 100,870	- 1,789	-	-	\$ 348,010 100,870	\$ 348,010 100,870	- (41)
			430,227	-	-	1,830	1,789	(41)
		\$ 448,880	\$ 432,016	-	-	\$ 447,050	\$ 430,227	\$ (16,823)
				-	-	\$ 897,760	\$ 880,896	\$ (16,864)
iShares	Barclays MBS Bond ETF	\$ 616,522 67,235	- 274,527	-	-	\$ 616,522 67,235	\$ 616,522 67,235	- 2,513
			416,881	-	-	411,743	416,881	5,138
		\$ 683,757	\$ 691,408	-	-	\$ 1,367,514	\$ 1,375,165	\$ 7,651
Janus Investments	Short Term Bond Fund Class I	\$ 2,863 660,000 800,000	- - -	-	-	\$ 2,863 660,000 800,000	\$ 2,863 660,000 800,000	- - -
		\$ 1,462,863	\$ -	-	-	\$ 1,462,863	\$ 1,462,863	\$ -

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Loomis Sayles Funds	BatteryMRC Emerging Mkts - I	\$ 517,575	\$ -	\$ -	\$ -	\$ 517,575	\$ 517,575	\$ -
		-	12,450	-	-	12,062	12,450	388
		\$ 517,575	\$ 493,314	-	-	\$ 505,513	\$ 493,314	\$ (12,199)
						\$ 1,035,150	\$ 1,023,339	\$ (11,811)
MFS	Research Intl - I	\$ 491	\$ -	\$ -	\$ -	\$ 491	\$ 491	\$ -
		1,465,000	-	-	-	1,465,000	1,465,000	-
		\$ 1,465,491	\$ -	\$ -	\$ -	\$ 1,465,491	\$ 1,465,491	\$ -
Manning & Napier	World Opptys - A	\$ 11,801	\$ -	\$ -	\$ -	\$ 11,801	\$ 11,801	\$ -
		582,275	-	-	-	582,275	582,275	-
		11,975	-	-	-	11,975	11,975	-
		-	548,512	-	-	594,250	548,512	(45,738)
		-	11,706	-	-	11,801	11,706	(95)
		\$ 606,051	\$ 560,218	\$ -	\$ -	\$ 1,212,102	\$ 1,166,269	\$ (45,833)
*Federated	Federated Money Market Prime Obligation	\$ 517,575	\$ -	\$ -	\$ -	\$ 517,575	\$ 517,575	\$ -
		13,175	-	-	-	13,175	13,175	-
		\$ 530,750	\$ 493,929	\$ -	\$ -	\$ 530,750	\$ 493,929	\$ (36,821)
						\$ 1,061,500	\$ 1,024,679	\$ (36,821)
*Federated	Federated Money Market Prime Obligation	\$ 289	\$ -	\$ -	\$ -	\$ 289	\$ 289	\$ -
		120,000	-	-	-	120,000	120,000	-
		72	-	-	-	72	72	-
		6,076,257	-	-	-	6,076,257	6,076,257	-
		2,177,179	-	-	-	2,177,179	2,177,179	-
		1,604,764	-	-	-	1,604,764	1,604,764	-
		130,000	-	-	-	130,000	130,000	-
		8,580	-	-	-	8,580	8,580	-
		1,316	-	-	-	1,316	1,316	-
		10,574	-	-	-	10,574	10,574	-
		45	-	-	-	45	45	-
		1,140	-	-	-	1,140	1,140	-
		832,514	-	-	-	832,514	832,514	-
		50,461	-	-	-	50,461	50,461	-
		5,235	-	-	-	5,235	5,235	-

LABOR BARGAINING UNIT EMPLOYEES PENSION PLAN

(a) (b) (c) (d) (e) (f) (g) (h) (i)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
		\$ -	\$ 265	\$ -	\$ -	\$ 265	\$ 265	\$ -
		-	64,119	-	-	64,119	64,119	-
		-	54,545	-	-	54,545	54,545	-
		\$ 11,086,967	\$ 11,181,371	\$ -	\$ -	\$ 28,344,306	\$ 28,344,306	\$ -
Federated Money Market Treasury								
*Federated	Obligation	\$ 54,545	\$ -	\$ -	\$ -	\$ 54,545	\$ 54,545	\$ -
		261,093	-	-	-	261,093	261,093	-
		476,901	-	-	-	476,901	476,901	-
		3,181	-	-	-	3,181	3,181	-
		8,006,530	-	-	-	8,006,530	8,006,530	-
		93	-	-	-	93	93	-
		-	54,545	-	-	54,545	54,545	-
		-	51,496	-	-	51,496	51,496	-
		-	10,035	-	-	10,035	10,035	-
		-	475,591	-	-	475,591	475,591	-
		-	1,294	-	-	1,294	1,294	-
		-	250	-	-	250	250	-
		-	48	-	-	48	48	-
		-	3,519	-	-	3,519	3,519	-
		-	51,916	-	-	51,916	51,916	-
		-	689	-	-	689	689	-
		-	4,125,586	-	-	4,125,586	4,125,586	-
		-	151	-	-	151	151	-
		-	1,929,000	-	-	1,929,000	1,929,000	-
		-	1,600,000	-	-	1,600,000	1,600,000	-
		-	1,428	-	-	1,428	1,428	-
		\$ 8,802,343	\$ 8,305,548	\$ -	\$ -	\$ 17,107,891	\$ 17,107,891	\$ -
Pimco Funds Total Return - I								
		\$ 552	\$ -	\$ -	\$ -	\$ 552	\$ 552	\$ -
		1,331	-	-	-	1,331	1,331	-
		836,100	-	-	-	836,100	836,100	-
		-	504,100	-	-	495,803	504,100	8,297
		-	346,310	-	-	342,180	346,310	4,130
		\$ 837,983	\$ 850,410	\$ -	\$ -	\$ 1,675,966	\$ 1,688,393	\$ 12,427

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Pimco Funds	Global Bond Fund Unhedged US Institutional Class	\$ 14,403 1,948 1,220,000 \$ 1,236,351	\$ - - - -	\$ - - - -	\$ - - - -	\$ 14,403 1,948 1,220,000 \$ 1,236,351	\$ 14,403 1,948 1,220,000 \$ 1,236,351	\$ - - - -
Pimco Funds	Commodity Real Return Strategy-I	\$ 10,861 11,487 223,025 26,490 - - \$ 271,863	\$ - - - - 1,140 221,624 \$ 222,764	\$ - - - - - - -	\$ - - - - - - -	\$ 10,861 11,487 223,025 26,490 1,140 221,624 \$ 494,627	\$ 10,861 11,487 223,025 26,490 1,140 221,624 \$ 494,627	\$ - - - - (136) (48,963) \$ (49,099)
Pimco Funds	Invlt Grade Corp Bond - I	\$ 724 3,037 22,082 801,250 - - \$ 827,093	\$ - - - - 19,900 771,988 21,996 \$ 813,884	\$ - - - - - - -	\$ - - - - - - -	\$ 724 3,037 22,082 801,250 19,900 771,988 21,996 \$ 1,640,977	\$ 724 3,037 22,082 801,250 19,900 771,988 21,996 \$ 1,640,977	\$ - - - - 372 (13,099) (483) \$ (13,210)
Putnam Funds	Global Income TR Class Y	\$ 4,726 1,220,000 \$ 1,224,726	\$ - - -	\$ - - -	\$ - - -	\$ 4,726 1,220,000 \$ 1,224,726	\$ 4,726 1,220,000 \$ 1,224,726	\$ - - -
*SunTrust	Ridgeworth Fund Short Term U.S. Treasury Securities Shares	\$ 2,275 2,311 2,140 2,364 233 3 3 - \$ 9,329	\$ 2,275 - - - - - - 2,400,204 2,612 \$ 2,405,091	\$ - - - - - - - -	\$ - - - - - - - -	\$ 2,275 2,311 2,140 2,364 233 3 3 2,400,204 2,612 \$ 2,412,145	\$ 2,275 2,311 2,140 2,364 233 3 3 2,400,204 2,612 \$ 2,412,145	\$ - - - - - - - (9,492) 1 \$ (9,491)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Templeton	Global Bond - ADV	\$ 1,685 418,050	\$ - 2,200 409,878	\$ - - -	\$ - - -	\$ 1,685 418,050 2,180 417,555	\$ 1,685 418,050 2,200 409,878	\$ - - 20 (7,677)
		\$ 419,735	\$ 412,078	\$ -	\$ -	\$ 839,470	\$ 831,813	\$ (7,657)
Vanguard	Bond Index Short Term Bond ETF	\$ 799,007 113,344 347,528	\$ - - 4,310 919,596 346,543	\$ - - - - -	\$ - - - - -	\$ 799,007 113,344 347,528 4,239 908,113 347,528	\$ 799,007 113,344 347,528 4,310 919,596 346,543	\$ - - - 71 11,483 (985)
		\$ 1,259,879	\$ 1,270,449	\$ -	\$ -	\$ 2,519,759	\$ 2,530,328	\$ 10,569
Vanguard	Bond Index Total Bond Mkt ETF	\$ 1,400,283 60,828	\$ - - 7,620 729,769 75,410 690,454	\$ - - - - -	\$ - - - - -	\$ 1,400,283 60,828 7,422 718,258 72,384 663,047	\$ 1,400,283 60,828 7,620 729,769 75,410 690,454	\$ - - 198 11,511 3,026 27,407
		\$ 1,461,111	\$ 1,503,253	\$ -	\$ -	\$ 2,922,222	\$ 2,964,364	\$ 42,142
Vanguard	Fixed Income Securities Fund, Short Term Federal Fund ADM Class	\$ 14,061 1,465,000	\$ - -	\$ - -	\$ - -	\$ 14,061 1,465,000	\$ 14,061 1,465,000	\$ - -
		\$ 1,479,061	\$ -	\$ -	\$ -	\$ 1,479,061	\$ 1,479,061	\$ -
Vanguard	Intl Equity IDX MSCI EMRG MKT	\$ 505,768 49,649	\$ - 2,494 446,988	\$ - - -	\$ - - -	\$ 505,768 49,649 2,691 552,725	\$ 505,768 49,649 2,494 446,988	\$ - - (197) (105,737)
		\$ 555,417	\$ 449,482	\$ -	\$ -	\$ 1,110,833	\$ 1,004,899	\$ (105,934)
*SunTrust	SunTrust Retirement Investment Grade Bond Fund	\$ - -	\$ 1,604,764 1,604,764	\$ - -	\$ - -	\$ 1,605,616 1,605,616	\$ 1,604,764 1,604,764	\$ (852) (852)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
*Wells Fargo	Wells Fargo & Co S&P 500 Index Fund for EBT Collective Trust	\$ -	\$ 6,076,257	\$ -	\$ -	\$ 5,761,654	\$ 6,076,257	\$ 314,603
		\$ -	\$ 6,076,257	\$ -	\$ -	\$ 5,761,654	\$ 6,076,257	\$ 314,603
Category 4 -Single Transaction with One Broker Exceeding 5% of Value								
iShares	S&P 500 Index Fund	\$ 1,160,147	\$ -	\$ -	\$ -	\$ 1,160,147	\$ 1,160,147	\$ -
	Russell Midcap Growth Index	516,515	-	-	-	516,515	516,515	-
	Russell 1000 Growth Index	-	1,704,452	-	-	1,795,325	1,704,452	(90,873)
	Barclays MBS Bond ETF	-	416,881	-	-	411,743	416,881	5,138
Vanguard	Bond Index Short Term Bond ETF	-	346,543	-	-	347,528	346,543	(985)
	Bond Index Total Bond Mkt ETF	-	690,454	-	-	663,047	690,454	27,407
	TOTAL Cantor Fitzgerald & Co	\$ 1,676,662	\$ 3,158,330	\$ -	\$ -	\$ 4,894,305	\$ 4,834,992	\$ (59,313)
Vanguard	Bond Index Short Term Bond ETF	\$ 799,007	\$ -	\$ -	\$ -	\$ 799,007	\$ 799,007	\$ -
	Bond Index Total Bond Mkt ETF	1,400,283	-	-	-	1,400,283	1,400,283	-
	Bond Index Short Term Bond ETF	-	919,596	-	-	908,113	919,596	11,483
	TOTAL Weeden and Co.	\$ 2,199,290	\$ 919,596	\$ -	\$ -	\$ 3,107,403	\$ 3,118,886	\$ 11,483
iShares	Russell 1000 Growth Index	\$ 1,716,547	\$ -	\$ -	\$ -	\$ 1,716,547	\$ 1,716,547	\$ -
Vanguard	Intl Equity IDX MSCI EMRG MKT	505,768	-	-	-	505,768	505,768	-
iShares	Barclays Tips Bond ETF	-	157,996	-	-	155,528	157,996	2,468
	S&P 500 Index Fund	68,080	-	-	-	68,080	68,080	-
	Iboxx Invnt Grade Corp Bond ETF	264,864	-	-	-	264,864	264,864	-
	MSCI EAFE Index ETF	48,560	-	-	-	48,560	48,560	-
	Russell Midcap Value Index	34,167	-	-	-	34,167	34,167	-
	Russell Midcap Growth Index	19,158	-	-	-	19,158	19,158	-
	Russell 1000 Value Index	83,400	-	-	-	83,400	83,400	-
	Russell 1000 Growth Index	87,920	-	-	-	87,920	87,920	-
	Russell 2000 Value Index	22,680	-	-	-	22,680	22,680	-
	Russell 2000 Growth Index	19,756	-	-	-	19,756	19,756	-
	Iboxx \$High yield Corp Bond ETF	100,870	-	-	-	100,870	100,870	-
Vanguard	Barclays MBS Bond ETF	616,522	-	-	-	616,522	616,522	-
	Bond Index Short Term Bond ETF	113,344	-	-	-	113,344	113,344	-
	Bond Index Total Bond Mkt ETF	-	729,769	-	-	718,258	729,769	11,511
iShares	Intl Equity IDX MSCI EMRG MKT	49,649	-	-	-	49,649	49,649	-
	Russell 1000 Value Index	-	1,115,817	-	-	1,237,666	1,115,817	(121,849)
	Barclays MBS Bond ETF	67,235	-	-	-	67,235	67,235	-
Vanguard	Bond Index Total Bond Mkt ETF	60,828	-	-	-	60,828	60,828	-
	TOTAL Jones Trading Institutional	\$ 3,879,348	\$ 2,003,582	\$ -	\$ -	\$ 5,990,800	\$ 5,882,930	\$ (107,870)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
iShares	Goldman Sachs Corp Bond ETF	\$ 414,531	\$ -	\$ -	\$ -	\$ 414,531	\$ 414,531	\$ -
	Russell 2000 Value Index	225,237	-	-	-	225,237	225,237	-
	Russell 2000 Growth Index	276,201	-	-	-	276,201	276,201	-
	Iboxx \$High yield Corp Bond ETF	348,010	-	-	-	348,010	348,010	-
	MSCI EAFE Index ETF	-	611,920	-	-	709,560	611,920	(97,640)
	TOTAL Stuart Frankel & Co Inc	\$ 1,263,979	\$ 611,920	\$ -	\$ -	\$ 1,973,539	\$ 1,875,899	\$ (97,640)
iShares	MSCI EAFE Index ETF	\$ 664,514	\$ -	\$ -	\$ -	\$ 664,514	\$ 664,514	\$ -
	Barclays Tips Bond ETF	-	887	-	-	869	887	18
	Iboxx Inv Grade Corp Bond ETF	-	2,225	-	-	2,158	2,225	67
	Russell Midcap Value Index	-	2,128	-	-	2,237	2,128	(109)
	Russell 2000 Value Index	-	1,134	-	-	1,218	1,134	(84)
	Iboxx \$High yield Corp Bond ETF	-	1,789	-	-	1,830	1,789	(41)
	Bond Index Short Term Bond ETF	-	4,310	-	-	4,239	4,310	71
	Bond Index Total Bond Mkt ETF	-	7,620	-	-	7,422	7,620	198
	Intl Equity IDX MSCI EMRG MKT	-	446,988	-	-	552,725	446,988	(105,737)
	TOTAL Bay Crest Partners LLC	\$ 664,514	\$ 467,081	\$ -	\$ -	\$ 1,237,212	\$ 1,131,595	\$ (105,617)
iShares	S&P 500 Index Fund	\$ -	\$ 1,138,865	\$ -	\$ -	\$ 1,222,058	\$ 1,138,865	\$ (83,193)
	Iboxx Inv Grade Corp Bond ETF	-	704,390	-	-	677,236	704,390	27,154
	Russell Midcap Value Index	-	398,499	-	-	451,535	398,499	(53,036)
	Russell Midcap Growth Index	-	484,159	-	-	532,908	484,159	(48,749)
	Russell 2000 Value Index	-	206,673	-	-	246,699	206,673	(40,026)
	Russell 2000 Growth Index	-	252,351	-	-	294,514	252,351	(42,163)
	Iboxx \$High yield Corp Bond ETF	-	430,227	-	-	447,050	430,227	(16,823)
	Barclays MBS Bond ETF	-	274,527	-	-	272,014	274,527	2,513
	Bond Index Total Bond Mkt ETF	-	75,410	-	-	72,384	75,410	3,026
	Bond Index Short Term Bond ETF	-	-	-	-	347,528	347,528	-
	TOTAL Barclays Capital LE	\$ 347,528	\$ 3,965,101	\$ -	\$ -	\$ 4,563,926	\$ 4,312,629	\$ (251,297)
iShares	Russell 1000 Value Index	\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -
		\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -

* Party-in-interest as defined by ERISA

Represents transactions in securities of the same issue in excess of 5% of the plan market value as of December 31, 2011.

Schedule SB, line 26 – Schedule of Active Participant Data

Age Group	Years of Service										All Service
	0 - 1	1 - 5	5 - 10	10 - 15	15 - 20	20 - 25	25 - 30	30 - 35	35 - 40	40+	
14 - 19											0
20 - 24		2									2
25 - 29		8	1								9
30 - 34		8	10								18
35 - 39		3	5	1	3						12
40 - 44		5	1	5	5	6					22
45 - 49		4	4	5		9	3				25
50 - 54			7	3	5	8	1	2			26
55 - 59		1	4	2	1	4	4	5	1		22
60 - 64			1	3	1	3	1	1		3	13
65 - 69							1			4	5
70 - 100							1			2	3
All Ages	0	31	33	19	15	30	11	8	1	9	157

Age is in completed years (age last birthday) on the census date

Service is completed years of benefit service on the census date

Schedule SB, line 32 – Schedule of Amortization Bases

	Date Established	Remaining Amount	Scheduled Amount by Plan Year						
			2011	2012	2013	2014	2015	2016	2017
Discount Rate			2.94%	2.94%	2.94%	2.94%	2.94%	5.82%	5.82%
Prior Amounts									
Shortfall base	1/1/2008	1,295,044	337,966	337,966	337,966	337,966	0	0	0
Shortfall base	1/1/2009	(320,677)	(67,905)	(67,905)	(67,905)	(67,905)	(67,905)	0	0
Shortfall base	1/1/2010	353,278	64,513	64,513	64,513	64,513	64,513	64,513	0
Subtotal		1,327,645	334,574	334,574	334,574	334,574	(3,392)	64,513	0
Current Amount									
Shortfall base	1/1/2011	410,797	66,383	66,383	66,383	66,383	66,383	66,383	66,383
Total		1,738,442	400,957	400,957	400,957	400,957	62,991	130,896	66,383

SCHEDULE SB (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>	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>Boral Bargaining Unit Employees Pension Plan</u>	B Three-digit plan number (PN) ►	<u>016</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Boral Industries Inc.</u>	D Employer Identification Number (EIN) <u>95-3304692</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>2011</u>			
2 Assets:			
a Market value	2a		10,545,461
b Actuarial value	2b		10,094,631
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	208	6,230,827
b For terminated vested participants	3b	267	2,253,535
c For active participants:			
(1) Non-vested benefits.....	3c(1)		21,312
(2) Vested benefits	3c(2)		2,041,167
(3) Total active.....	3c(3)	157	2,062,479
d Total.....	3d	632	10,546,841
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		
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		
5 Effective interest rate	5		5.97 %
6 Target normal cost	6		100,000

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	 Signature of actuary	<u>10/10/2012</u> Date <u>11-03649</u> Most recent enrollment number <u>(214) 891-0990</u> Telephone number (including area code)
<u>Sean Sullivan</u> Type or print name of actuary <u>Dean Actuaries, LLC</u> Firm name <u>5646 Milton Street</u> <u>Suite 210</u> <u>Dallas TX 75206</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 ☐

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).....	1,166,862	0
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).....	1,166,862	0
10 Interest on line 9 using prior year's actual return of <u>10.23</u> %.....	119,370	
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>6.58</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).....	1,286,232	0

Part III Funding percentages

14 Funding target attainment percentage	14	83.51 %
15 Adjusted funding target attainment percentage	15	83.51 %
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	84.76 %
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
01/15/2011	120,000	0			
04/15/2011	130,000	0			
06/27/2011	120,000	0			
Totals •			18(b)	370,000	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 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	364,263

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	100,000	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1,738,442	400,957	
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	500,957	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	256,426	0	256,426
36 Additional cash requirement (line 34 minus line 35).....	36	244,531	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	364,263	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	119,732	
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		

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

This report assumes the plan will exist as an ongoing entity. All numbers presented are based on this ongoing plan concept.

Discounted Projected Accrued Benefit Cashflows

Under the Pension Protection Act of 2006, all costs are determined by projecting cashflows corresponding to the current accrued benefits, and these cashflows are discounted back to the valuation date using a series of discount rates. The accrued benefits are determined as of the valuation date, and the cashflow projection reflects the probability of each contingency available under the plan (such as turnover, mortality, retirement or disablement). Cashflows for current nonactive participants are similarly determined.

There are three exceptions to the general rule that only benefits accrued as of the valuation date are included in the cashflow projection:

- In determining the target normal cost, the incremental effect on cashflows of benefits expected to accrue during the plan year by active participants is projected.
- In determining the maximum deductible contribution, the incremental effect on cashflows of the effect on expected future pay increase by active participants is projected. For this projection, accrued service on the valuation date is fixed, but pay is projected to the different contingencies. In a final pay plan, this will result in larger “accrued benefits” in the cashflows.
- In determining the premium funding target for PBGC liability determinations, only vested accrued benefits are considered when projecting cashflows. PBGC regulations require the inclusion of the QPSA benefits corresponding to current vested benefits as also being vested for this determination.

None of the exceptions impact the cashflows to current nonactive participants.

Valuation of Liabilities

All active participants included in the valuation are assumed to earn one full year of credited service and one full year of vesting service for each future year while still employed. No liability is held for non-vested, inactive employees regardless of whether or not they have completed a one-year break-in-service. Costs for ancillary benefits provided by the Plan have been determined in the same manner and on the same basis as costs for normal retirement benefits. The Defined Benefit Plan limits of Section 415(b) have been reflected in the valuation.

Valuation of Assets

The actuarial value of assets is determined as the average of the fair market value on the valuation date, and the adjusted fair market value for the two previous determination dates. The two previous determination dates are the two previous valuation dates, and the resulting average must be within 10% of the fair market value on the determination date. The fair market value on any date includes the discounted value of any contributions receivable for the prior plan year that were contributed on a timely basis. The discount is based on the effective interest rate for the year to which the contribution was made, with no discount applied to receivable contributions for the 2006 and 2007 plan years.

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

Discount Rates		Rates per Thousand		
Purpose	Rate	Age	Turnover	Disab't
FAS-35 liability	8.00%	21	111.57	0.71
		22	110.57	0.72
Funding Target		23	109.58	0.73
short-term rate	2.94%	24	108.58	0.74
mid-term rate	5.82%	25	107.58	0.75
long-term rate	6.46%	26	106.59	0.76
		27	105.59	0.78
Premium Funding Target		28	103.59	0.80
short-term rate	2.94%	29	101.60	0.82
mid-term rate	5.82%	30	99.60	0.84
long-term rate	6.46%	31	97.60	0.86
		32	95.71	0.88
		33	90.19	0.90
Mortality Rates		34	84.67	0.93
Not in pay status	RP2000p employee	35	79.15	0.96
Healthy annuitants	RP2000p annuitant	36	73.63	0.99
Disabled annuitants	RP2000p disabled	37	65.91	1.03
		38	64.41	1.07
Turnover	Age-related rates shown	39	62.86	1.11
		40	61.25	1.15
Disablement Rates	Age-related rates shown	41	59.57	1.20
		42	57.79	1.27
Retirement Age	Age 65	43	55.92	1.36
		44	53.94	1.48
Form of payment		45	51.82	1.62
Mandatory cashouts	Lump sum	46	49.49	1.76
Other benefits	Normal form	47	46.86	1.91
		48	43.83	2.07
Other Assumptions		49	40.35	2.23
Percent married	75%	50	36.40	2.40
Husband/wife age difference	3 years (male older)	51	32.03	2.60
Commencement date for preretirement death benefits	Earliest retirement age	52	27.40	2.86
Return to work for ee' on leave		53	22.69	3.18
For less than one year	Return after 1 yr svc break	54	18.11	3.56
For over one year	Will not return (nonvested	55	13.86	4.00
	vested benefits forfeited	56	10.11	4.59
	after 5 yr svc break)	57	6.97	5.34
		58	4.47	6.10
		59	2.62	7.20
		60	1.34	8.43
		61	0.65	9.75
		62	0.14	11.30
		63	0.00	13.05
		64	0.00	14.90
		65	0.00	17.10

Schedule SB, Part V – Summary of Plan Provisions**Covered Employees**

Employees of Boral Industries Inc. that are employed in one of the following collective bargaining groups:

- 1 Delta
- 2 Baltimore (nonactive participants only)
- 3 Merry
- 4 Atlanta
- 5 Georgia Carolina
- 7 Bessemer

Eligibility

Employees enter the plan on the entry date following completion of:

- 1 6 months of service and age 20½
- 2 N/A
- 3 500 hours of service completed in a 6-consecutive-month period
- 4 1 year of eligibility service
- 5 no age or service requirements
- 7 6 consecutive months working at least 1 hour; no new participants allowed after 12/31/07

The plan is closed to new entrants as of January 1, 2011

Entry Dates

- 1 January 1
- 2 N/A
- 3 January 1
- 4 January 1 and July 1
- 5 hire date
- 7 January 1 and July 1

Employee Contributions

Boral Industries Inc. pays the entire cost of the plan

Service Considered**Vesting**

One year for each plan year that the participant works at least 1,000 hours.

Benefit

One year for each plan year that the participant works at least 1,000 hours, except:

- 1 1,760 hours needed for a full year of service; 0.75 years if the participant works at least 1,360 hours, and 0.50 years if the participant works at least 1,000 hours
- 2 Service was previously frozen
- 3 Service is limited to 35 years
- 7 Service was previously frozen

No benefit service will be awarded at any location after December 31, 2010

Schedule SB, Part V – Summary of Plan Provisions**Benefit Eligibility**

Normal	Age 65
Early	<ol style="list-style-type: none"> 1 Age 55 with 15 years vesting service 2 Age 55 with 10 years vesting service 3 Age 55 with 10 years vesting service 4 Age 55 with 5 years vesting service and 3 years of benefit service 5 Age 55 with 15 years vesting service 7 Age 55 with 10 years vesting service and 3 years of benefit service
Vesting	5 years of vesting service
Pre-retirement Death	5 years of vesting service and married on date of death
Disability	<p>Total and permanent disability after completion of:</p> <ol style="list-style-type: none"> 1 5 years vesting service 2 5 years vesting service 3 no service requirement 4 5 years vesting service 5 no service requirement 7 10 years vesting service

Accrued Benefit

- 1 \$14.10 per month times years of benefit service, increasing to \$14.50 on 1/1/2011
- 2 frozen benefit
- 3 accrued benefit as of 12/31/05, plus \$25 per month times years of benefit service earned after 12/31/05
- 4 \$16 per month times years of benefit service, minus prior plan offset
- 5 \$16.50 per month times years of benefit service
- 7 \$19 per month times years of benefit service as of 12/31/07

Normal Form of Benefit

- Life only annuity for all groups except:
- 5 life annuity with a guaranteed minimum 120 monthly payments

Normal Retirement Benefit

The accrued benefit

Late Retirement Benefit

- The greater of the accrued benefit at actual retirement date, or the accrued benefit at normal retirement date increased for late commencement. The increase will be the actuarially equivalent benefit, except:
- 1 6% per year increase
 - 2 no increase

Schedule SB, Part V – Summary of Plan Provisions**SUMMARY OF PLAN PROVISIONS (cont'd)****Early Retirement Benefit**

The participant may elect the accrued benefit starting at normal retirement age or a reduced benefit starting any time after early retirement age; early retirement reduction is as follows:

- 1 6% per year
- 2 1/15 for each of the first 5 years, 1/30 for each of the next 5 years
- 3 5% per year
- 4 1/15 for each of the first 5 years, 1/30 for each of the next 5 years
- 5 5% per year
- 7 7% for each of the first 5 years, 3% for each of the next 5 years

Vested Retirement Benefit

The participant may elect the accrued benefit starting at normal retirement age, or if the service requirements for early retirement have been met, a benefit starting any time after age 55 reduced as for early retirement.

Pre-Retirement Death Benefit

50% of the qualified joint and 50% survivor annuity option payable as of the date of death (or as of the earliest retirement age, if later).

Disability Retirement

The accrued benefit starting at normal retirement age. Alternatively, the participant may elect early commencement; the benefit payable at an early commencement date is an actuarially equivalent benefit, except:

- 4 accrued benefit is unreduced for early commencement
- 7 accrued benefit is unreduced for early commencement

Optional Forms of Payments

In lieu of the normal form benefit, a participant may elect an actuarially equivalent benefit in any of the following forms:

- qualified joint and 50% survivor annuity (married participants only)
- life annuity (group 5)
- joint and 50%, 75% or 100% survivor annuity (groups 1, 2, 3 and 5)
- joint and two-thirds survivor annuity (groups 2 and 3)
- life annuity with guaranteed minimum 60, 120 or 180 monthly payments (groups 2, 3 and 5)
- lump sum payment (group 1)
- installment payments (group 1)

Married participants in all groups must receive their benefit in a qualified joint and survivor annuity unless the spouse consents in writing to another form of payment.

**BORAL BARGAINING UNIT
EMPLOYEES PENSION PLAN
SCHEDULE OF ASSETS (HELD AT YEAR END)
DECEMBER 31, 2011**

**EIN: 95-33044692
Plan Number: 016**

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par of maturity value	Cost	Current Value
*	Federated Advisors	Federated Money Market Treasury Obligation Inner Circle Fund, Cambiar Small Cap Fund Institutional Class	\$ 496,796 96,664	\$ 496,796 96,420
	Delaware Group	Value Fund Income, Small Cap Value Fund Institutional Class	51,268	49,726
	American Funds	Europacific Growth Fund Class R6	99,005	97,778
	Janus Investments	Triton Fund Institutional Class	50,749	49,164
	JP Morgan	TR II Equity Income Fund Class R5	147,150	150,371
	Lord Abbett	TR Fundamental Equity Fund Class I	146,500	148,333
	Oppenheimer Funds	International Growth Fund Class Y Shares	49,625	49,788
	Oppenheimer Funds	Developing Markets Institutional Fund Class Y	49,000	49,289
	Templeton Institutional Funds	Foreign Equity Ser Primary	51,115	49,423
	Vanguard	Specialized Portfolios Utilities Income Fund INVS Class	148,020	149,841
	Wells Fargo Funds	TR Advantage Growth Fund Institutional Class	97,000	95,698
	Delaware Group	LTD Term Government Funds LTD Term Diversified Income Fund Institutional Class	1,460,648	1,462,467
	Janus Investments	Short Term Bond Fund Class I	1,462,863	1,462,872
	Loomis Sayles Funds	LTD Term Government & Agency Fund Class Y	1,465,491	1,465,492
	Neuberger Berman Income Funds	High Income Bond Fund Class Institutional	356	356
	Pimco Funds	Global Bond Fund Unhedged US Institutional Class	1,236,351	1,235,240
	Putnam Funds	Global Income TR Class Y	1,224,726	1,221,788
	Vanguard	Fixed Income Securities Fund, Short Term Federal Fund ADM Class	1,479,061	1,465,670
			<u>\$ 9,812,388</u>	<u>\$ 9,796,512</u>

Note: The above data is based upon information that has been certified as complete and accurate by SunTrust Bank, trustee of the Plan.

* Party-in-interest as defined by ERISA

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011

EIN: 95-33044692
Plan Number: 016

Category 1 - Single Transaction Exceeding 5% of Value

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of asset (include interest rate and maturity in case of a loan)	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
Delaware Group	LTD Term Government Funds LTD Institutional Class	\$ 660,000	\$ -	\$ -	-	\$ 660,000	\$ 660,000	\$ -
	Term Diversified Income Fund	800,000	-	-	-	800,000	800,000	-
*Federated	Strategic Value - I	776,375	784,175	-	-	776,375	776,375	-
		-	-	-	-	795,509	784,175	(11,334)
Harbor	Capital Appreciation - I	1,164,550	-	-	-	1,164,550	1,164,550	-
		-	1,140,209	-	-	1,172,350	1,140,209	(32,141)
Hartford	Dividend & Growth - Y	1,358,650	-	-	-	1,358,650	1,358,650	-
		-	1,360,989	-	-	1,375,450	1,360,989	(14,461)
T Rowe Price Institutional	Large-Cap Growth - I	776,375	-	-	-	776,375	776,375	-
		-	755,194	-	-	782,900	755,194	(27,706)
iShares	S&P 500 Index Fund	1,160,147	-	-	-	1,160,147	1,160,147	-
	Iboxx Invnt Grade Corp Bond ETF	-	1,138,865	-	-	1,222,058	1,138,865	(83,193)
	MSCI EAFE Index ETF	664,514	704,390	-	-	677,236	704,390	27,154
		-	-	-	-	664,514	664,514	-
	Russell Midcap Growth Index	516,515	611,920	-	-	709,560	611,920	(97,640)
	Russell 1000 Value Index	1,160,430	-	-	-	516,515	516,515	-
		-	-	-	-	1,160,430	1,160,430	-
	Russell 1000 Growth Index	1,716,547	1,115,817	-	-	1,237,666	1,115,817	(121,849)
		-	-	-	-	1,716,547	1,716,547	-
	Barclays MBS Bond ETF	616,522	1,704,452	-	-	1,795,325	1,704,452	(90,873)
		-	-	-	-	616,522	616,522	-
Janus Investments	Short Term Bond Fund Class I	660,000	-	-	-	660,000	660,000	-
		800,000	-	-	-	800,000	800,000	-
Legg Mason	BatteryMRC Emerging Mkts - I	517,575	-	-	-	517,575	517,575	-

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Loomis Sayles Funds	LTD Term Government & Agency Fund Class Y	\$ 1,465,000	\$ -	\$ -	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -
MFS	Research Intl - I	582,275	548,512	-	-	582,275	582,275	-
						594,250	548,512	(45,738)
Manning & Napier	World Optys - A	517,575	493,929	-	-	517,575	517,575	-
						530,750	493,929	(36,821)
*Federated	Federated Money Market Prime Obligation	6,076,257	-	-	-	6,076,257	6,076,257	-
		2,177,179	-	-	-	2,177,179	2,177,179	-
		1,604,764	-	-	-	1,604,764	1,604,764	-
		-	9,763,192	-	-	9,763,192	9,763,192	-
		832,514	-	-	-	832,514	832,514	-
		-	641,205	-	-	641,205	641,205	-
	Federated Money Market Treasury Obligation	8,006,530	-	-	-	8,006,530	8,006,530	-
		-	4,125,586	-	-	4,125,586	4,125,586	-
		-	1,929,000	-	-	1,929,000	1,929,000	-
		-	1,600,000	-	-	1,600,000	1,600,000	-
Pimco Funds	Total Return - I	836,100	-	-	-	836,100	836,100	-
		-	504,100	-	-	495,803	504,100	8,297
	Global Bond Fund Unhedged US Institutional Class	1,220,000	-	-	-	1,220,000	1,220,000	-
	Invst Grade Corp Bond - I	801,250	-	-	-	801,250	801,250	-
		-	771,988	-	-	785,087	771,988	(13,099)
Putnam Funds	Global Income TR Class Y	1,220,000	-	-	-	1,220,000	1,220,000	-
*SunTrust	Ridgeworth Fund Short Term U.S. Treasury Securities Shares	-	2,400,204	-	-	2,409,696	2,400,204	(9,492)
Vanguard	Bond Index Short Term Bond ETF	799,007	-	-	-	799,007	799,007	-
		-	919,596	-	-	908,113	919,596	11,483
	Bond Index Total Bond Mkt ETF	1,400,283	-	-	-	1,400,283	1,400,283	-
		-	729,769	-	-	718,258	729,769	11,511
		-	690,454	-	-	663,047	690,454	27,407

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Vanguard	Fixed Income Securities Fund, Short Term Federal Fund ADM Class	\$ 1,465,000	\$ -	\$ -	\$ -	\$ 1,465,000	\$ 1,465,000	\$ -
	Intl Equity IDX MSCI EMRG MKT	505,768	-	-	-	505,768	505,768	-
*SunTrust	SunTrust Retirement Investment Grade Bond Fund	-	1,604,764	-	-	1,605,616	1,604,764	(852)
*Wells Fargo	Wells Fargo & Co S&P 500 Index Fund for EBT Collective Trust	-	6,076,257	-	-	5,761,654	6,076,257	314,603
Category 2 - Series of Transactions with Same Broker Exceeding 5% of Value								
iShares	S&P 500 Index Fund	\$ 1,160,147	\$ -	\$ -	\$ -	\$ 1,160,147	\$ 1,160,147	\$ -
	Russell Midcap Growth Index	516,515	-	-	-	516,515	516,515	-
	Russell 1000 Growth Index	-	1,704,452	-	-	1,795,325	1,704,452	(90,873)
Vanguard	Bond Index Total Bond Mkt ETF	-	690,454	-	-	663,047	690,454	27,407
iShares	Barclays MBS Bond ETF	-	416,881	-	-	411,743	416,881	5,138
Vanguard	Bond Index Short Term Bond ETF	-	346,543	-	-	347,528	346,543	(985)
	TOTAL Cantor Fitzgerald & Co	\$ 1,676,662	\$ 3,158,330	\$ -	\$ -	\$ 4,894,305	\$ 4,834,992	\$ (59,313)
Vanguard	Bond Index Short Term Bond ETF	\$ 799,007	\$ -	\$ -	\$ -	\$ 799,007	\$ 799,007	\$ -
	Bond Index Total Bond Mkt ETF	1,400,283	-	-	-	1,400,283	1,400,283	-
	Bond Index Short Term Bond ETF	-	919,596	-	-	908,113	919,596	11,483
	TOTAL Weeden and Co	\$ 2,199,290	\$ 919,596	\$ -	\$ -	\$ 3,107,403	\$ 3,118,886	\$ 11,483
iShares	Russell 1000 Growth Index	\$ 1,716,547	\$ -	\$ -	\$ -	\$ 1,716,547	\$ 1,716,547	\$ -
Vanguard	Intl Equity IDX MSCI EMRG MKT	505,768	-	-	-	505,768	505,768	-
iShares	Barclays MBS Bond ETF	616,522	-	-	-	616,522	616,522	-
Vanguard	Bond Index Total Bond Mkt ETF	-	729,769	-	-	718,258	729,769	11,511
iShares	Barclays Tips Bond ETF	-	157,996	-	-	155,528	157,996	2,468
	S&P 500 Index Fund	68,080	-	-	-	68,080	68,080	-
	Iboxx Invnt Grade Corp Bond ETF	264,864	-	-	-	264,864	264,864	-
	MSCI EAFE Index ETF	48,560	-	-	-	48,560	48,560	-
	Russell Midcap Value Index	34,167	-	-	-	34,167	34,167	-
	Russell Midcap Growth Index	19,158	-	-	-	19,158	19,158	-
	Russell 1000 Value Index	83,400	-	-	-	83,400	83,400	-
	Russell 1000 Growth Index	87,920	-	-	-	87,920	87,920	-
	Russell 2000 Value Index	22,680	-	-	-	22,680	22,680	-
	Russell 2000 Growth Index	19,756	-	-	-	19,756	19,756	-

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Vanguard	Iboxx \$High yield Corp Bond ETF	\$ 100,870	\$ -	\$ -	\$ -	\$ 100,870	\$ 100,870	\$ -
	Bond Index Short Term Bond ETF	113,344	-	-	-	113,344	113,344	-
iShares	Intl Equity IDX MSCI EMRG MKT	49,649	-	-	-	49,649	49,649	-
	Russell 1000 Value Index	-	1,115,817	-	-	1,237,666	1,115,817	(121,849)
Vanguard	Barclays MBS Bond ETF	67,235	-	-	-	67,235	67,235	-
	Bond Index Total Bond Mkt ETF	60,828	-	-	-	60,828	60,828	-
	TOTAL Jones Trading Institutional	\$ 3,879,348	\$ 2,003,582	\$ -	\$ -	\$ 5,990,800	\$ 5,882,930	\$ (107,870)
iShares	Goldman Sachs Corp Bond ETF	\$ 414,531	\$ -	\$ -	\$ -	\$ 414,531	\$ 414,531	\$ -
	Russell 2000 Value Index	225,237	-	-	-	225,237	225,237	-
	Russell 2000 Growth Index	276,201	-	-	-	276,201	276,201	-
	Iboxx \$High yield Corp Bond ETF	348,010	-	-	-	348,010	348,010	-
	MSCI EAFE Index ETF	-	611,920	-	-	709,560	611,920	(97,640)
	TOTAL Stuart Frankel & Co Inc	\$ 1,263,979	\$ 611,920	\$ -	\$ -	\$ 1,973,539	\$ 1,875,899	\$ (97,640)
iShares	MSCI EAFE Index ETF	\$ 664,514	\$ -	\$ -	\$ -	\$ 664,514	\$ 664,514	\$ -
	Barclays Tips Bond ETF	-	887	-	-	869	887	18
	Iboxx Inv Grade Corp Bond ETF	-	2,225	-	-	2,158	2,225	67
	Russell Midcap Value Index	-	2,128	-	-	2,237	2,128	(109)
	Russell 2000 Value Index	-	1,134	-	-	1,218	1,134	(84)
	Iboxx \$High yield Corp Bond ETF	-	1,789	-	-	1,830	1,789	(41)
Vanguard	Bond Index Short Term Bond ETF	-	4,310	-	-	4,239	4,310	71
	Bond Index Total Bond Mkt ETF	-	7,620	-	-	7,422	7,620	198
	Intl Equity IDX MSCI EMRG MKT	-	446,988	-	-	552,725	446,988	(105,737)
	TOTAL Bay Crest Partners LLC	\$ 664,514	\$ 467,081	\$ -	\$ -	\$ 1,237,212	\$ 1,131,595	\$ (105,617)
iShares	S&P 500 Index Fund	\$ -	\$ 1,138,865	\$ -	\$ -	\$ 1,222,058	\$ 1,138,865	\$ (83,193)
	Iboxx Inv Grade Corp Bond ETF	-	704,390	-	-	677,236	704,390	27,154
	Russell Midcap Value Index	-	398,499	-	-	451,535	398,499	(53,036)
	Russell Midcap Growth Index	-	484,159	-	-	532,908	484,159	(48,749)
	Russell 2000 Value Index	-	206,673	-	-	246,699	206,673	(40,026)
	Russell 2000 Growth Index	-	252,351	-	-	294,514	252,351	(42,163)
	Iboxx \$High yield Corp Bond ETF	-	430,227	-	-	447,050	430,227	(16,823)
	Barclays MBS Bond ETF	-	274,527	-	-	272,014	274,527	2,513
Vanguard	Bond Index Total Bond Mkt ETF	-	75,410	-	-	72,384	75,410	3,026
	Bond Index Short Term Bond ETF	347,528	-	-	-	347,528	347,528	-
	TOTAL Barclays Capital LE	\$ 347,528	\$ 3,965,101	\$ -	\$ -	\$ 4,563,926	\$ 4,312,629	\$ (251,297)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
iShares	Russell 1000 Value Index	\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -
	TOTAL Wall Street Access	\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -
Category 3 - Series of Transactions in Same Security Exceeding 5% of Value								
Delaware Group	LTD Term Government Funds LTD Term Diversified Income Fund Institutional Class	\$ 648 660,000 800,000 \$ 1,460,648	\$ - - - -	\$ - - - -	\$ - - - -	648 660,000 800,000 \$ 1,460,648	\$ 648 660,000 800,000 \$ 1,460,648	\$ - - - -
*Federated	Strategic Value - I	\$ 1,452 5,082 776,375 12,600 - \$ 795,509	\$ - - - - 784,175 \$ 784,175	\$ - - - - - -	\$ - - - - - -	1,452 5,082 776,375 12,600 784,175 \$ 1,579,684	\$ 1,452 5,082 776,375 12,600 784,175 \$ 1,579,684	\$ - - - - (11,334) \$ (11,334)
Goldman Sachs	Growth Opptys - I	\$ 26,996 452,875 2,150 - 424,943 26,334 \$ 482,021	\$ - - - - 424,943 26,334 \$ 451,277	\$ - - - - - -	\$ - - - - - -	26,996 452,875 2,150 - 424,943 26,334 \$ 964,042	\$ 26,996 452,875 2,150 - 424,943 26,334 \$ 933,298	\$ - - - - (28,937) (1,807) \$ (30,744)
Harbor	Capital Appreciation - I	\$ 1,164,550 7,800 - \$ 1,172,350	\$ - - 1,140,209 \$ 1,140,209	\$ - - - -	\$ - - - -	1,164,550 7,800 - 1,172,350	\$ 1,164,550 7,800 1,140,209 \$ 2,312,559	\$ - - (32,141) \$ (32,141)
Hartford	Dividend & Growth - Y	\$ 1,358,650 16,800 - \$ 1,375,450	\$ - - 1,360,989 \$ 1,360,989	\$ - - - -	\$ - - - -	1,358,650 16,800 - 1,375,450	\$ 1,358,650 16,800 1,360,989 \$ 2,736,439	\$ - - (14,461) \$ (14,461)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
T Rowe Price Institutional	Large-Cap Growth - I	\$ 776,375	\$ -	\$ -	\$ -	\$ 776,375	\$ 776,375	\$ -
		6,525	-	-	-	6,525	6,525	-
		<u>782,900</u>	<u>755,194</u>	-	-	<u>782,900</u>	<u>755,194</u>	<u>(27,706)</u>
		\$ 782,900	\$ 755,194	\$ -	\$ -	\$ 1,565,800	\$ 1,538,094	\$ (27,706)
iShares	S&P 500 Index Fund	\$ 1,160,147	\$ -	\$ -	\$ -	\$ 1,160,147	\$ 1,160,147	\$ -
		68,080	-	-	-	68,080	68,080	-
		-	5,869	-	-	6,169	5,869	(300)
		<u>1,228,227</u>	<u>1,138,865</u>	-	-	<u>1,222,058</u>	<u>1,138,865</u>	<u>(83,193)</u>
		\$ 1,228,227	\$ 1,144,734	\$ -	\$ -	\$ 2,456,454	\$ 2,372,961	\$ (83,493)
iShares	Goldman Sachs Corp Bond ETF	\$ 414,531	\$ -	\$ -	\$ -	\$ 414,531	\$ 414,531	\$ -
		264,864	-	-	-	264,864	264,864	-
		-	2,225	-	-	2,158	2,225	67
		<u>679,395</u>	<u>704,390</u>	-	-	<u>677,236</u>	<u>704,390</u>	<u>27,154</u>
		\$ 679,395	\$ 706,615	\$ -	\$ -	\$ 1,358,789	\$ 1,386,010	\$ 27,221
iShares	MSCI EAFE Index ETF	\$ 664,514	\$ -	\$ -	\$ -	\$ 664,514	\$ 664,514	\$ -
		48,560	-	-	-	48,560	48,560	-
		-	3,311	-	-	3,514	3,311	(203)
		<u>713,074</u>	<u>611,920</u>	-	-	<u>709,560</u>	<u>611,920</u>	<u>(97,640)</u>
		\$ 713,074	\$ 615,231	\$ -	\$ -	\$ 1,426,148	\$ 1,328,305	\$ (97,843)
iShares	Russell Midcap Value Index	\$ 419,604	\$ -	\$ -	\$ -	\$ 419,604	\$ 419,604	\$ -
		34,167	-	-	-	34,167	34,167	-
		-	2,128	-	-	2,237	2,128	(109)
		<u>453,771</u>	<u>398,499</u>	-	-	<u>451,535</u>	<u>398,499</u>	<u>(53,036)</u>
		\$ 453,771	\$ 400,627	\$ -	\$ -	\$ 907,543	\$ 854,398	\$ (53,145)
iShares	Russell Midcap Growth Index	\$ 516,515	\$ -	\$ -	\$ -	\$ 516,515	\$ 516,515	\$ -
		19,158	-	-	-	19,158	19,158	-
		-	2,682	-	-	2,765	2,682	(83)
		<u>535,673</u>	<u>484,159</u>	-	-	<u>532,908</u>	<u>484,159</u>	<u>(48,749)</u>
		\$ 535,673	\$ 486,841	\$ -	\$ -	\$ 1,071,346	\$ 1,022,514	\$ (48,832)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
iShares	Russell 1000 Value Index	\$ 1,160,430 83,400	- -	- -	- -	\$ 1,160,430 83,400	\$ 1,160,430 83,400	- -
		-	5,872	-	-	6,164	5,872	(292)
		-	1,115,817	-	-	1,237,666	1,115,817	(121,849)
		\$ 1,243,830	\$ 1,121,689	-	-	\$ 2,487,660	\$ 2,365,519	\$ (122,141)
iShares	Russell 1000 Growth Index	\$ 1,716,547 87,920	- -	- -	- -	\$ 1,716,547 87,920	\$ 1,716,547 87,920	- -
		-	8,779	-	-	9,142	8,779	(363)
		-	1,704,452	-	-	1,795,325	1,704,452	(90,873)
		\$ 1,804,467	\$ 1,713,231	-	-	\$ 3,608,934	\$ 3,517,698	\$ (91,236)
iShares	Russell 2000 Growth Index	\$ 276,201 19,756	- -	- -	- -	\$ 276,201 19,756	\$ 276,201 19,756	- -
		-	1,361	-	-	1,443	1,361	(82)
		-	252,351	-	-	294,514	252,351	(42,163)
		\$ 295,957	\$ 253,712	-	-	\$ 591,914	\$ 549,669	\$ (42,245)
iShares	Iboxx \$High yield Corp Bond ETF	\$ 348,010 100,870	- -	- -	- -	\$ 348,010 100,870	\$ 348,010 100,870	- -
		-	1,789	-	-	1,830	1,789	(41)
		-	430,227	-	-	447,050	430,227	(16,823)
		\$ 448,880	\$ 432,016	-	-	\$ 897,760	\$ 880,896	\$ (16,864)
iShares	Barclays MBS Bond ETF	\$ 616,522 67,235	- -	- -	- -	\$ 616,522 67,235	\$ 616,522 67,235	- -
		-	274,527	-	-	272,014	274,527	2,513
		-	416,881	-	-	411,743	416,881	5,138
		\$ 683,757	\$ 691,408	-	-	\$ 1,367,514	\$ 1,375,165	\$ 7,651
Janus Investments	Short Term Bond Fund Class I	\$ 2,863 660,000 800,000	- - -	- - -	- - -	\$ 2,863 660,000 800,000	\$ 2,863 660,000 800,000	- - -
		\$ 1,462,863	-	-	-	\$ 1,462,863	\$ 1,462,863	-

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Legg Mason	BatteryMRC Emerging Mkts - I	\$ 517,575	\$ -	\$ -	\$ -	\$ 517,575	\$ 517,575	\$ -
		-	12,450	-	-	12,062	12,450	388
		-	493,314	-	-	505,513	493,314	(12,199)
		\$ 517,575	\$ 505,764	\$ -	\$ -	\$ 1,035,150	\$ 1,023,339	\$ (11,811)
Loomis Sayles Funds	LTD Term Government & Agency Fund Class Y	\$ 491	\$ -	\$ -	\$ -	\$ 491	\$ 491	\$ -
		1,465,000	-	-	-	1,465,000	1,465,000	-
		\$ 1,465,491	\$ -	\$ -	\$ -	\$ 1,465,491	\$ 1,465,491	\$ -
MFS	Research Intl - I	\$ 11,801	\$ -	\$ -	\$ -	\$ 11,801	\$ 11,801	\$ -
		582,275	-	-	-	582,275	582,275	-
		11,975	-	-	-	11,975	11,975	-
		-	548,512	-	-	594,250	548,512	(45,738)
		-	11,706	-	-	11,801	11,706	(95)
		\$ 606,051	\$ 560,218	\$ -	\$ -	\$ 1,212,102	\$ 1,166,269	\$ (45,833)
Manning & Napier	World Opptys - A	\$ 517,575	\$ -	\$ -	\$ -	\$ 517,575	\$ 517,575	\$ -
		13,175	-	-	-	13,175	13,175	-
		-	493,929	-	-	530,750	493,929	(36,821)
		\$ 530,750	\$ 493,929	\$ -	\$ -	\$ 1,061,500	\$ 1,024,679	\$ (36,821)
*Federated	Federated Money Market Prime Obligation	\$ 289	\$ -	\$ -	\$ -	\$ 6,076,257	\$ 6,076,257	\$ -
		120,000	-	-	-	120,000	120,000	-
		72	-	-	-	72	72	-
		6,076,257	-	-	-	6,076,257	6,076,257	-
		2,177,179	-	-	-	2,177,179	2,177,179	-
		1,604,764	-	-	-	1,604,764	1,604,764	-
		130,000	-	-	-	130,000	130,000	-
		8,580	-	-	-	8,580	8,580	-
		1,316	-	-	-	1,316	1,316	-
		10,574	-	-	-	10,574	10,574	-
		45	-	-	-	45	45	-
		1,140	-	-	-	1,140	1,140	-
		832,514	-	-	-	832,514	832,514	-
		50,461	-	-	-	50,461	50,461	-
		5,235	-	-	-	5,235	5,235	-

LABOR BARGAINING UNIT EMPLOYEES PENSION PLAN

Figure 1: Schematic representation of the experimental design. The figure shows a vertical sequence of steps: (a) Baseline, (b) Baseline, (c) Baseline, (d) Baseline, (e) Baseline, (f) Baseline, (g) Baseline, (h) Baseline, (i) Baseline, (j) Baseline. Each step is represented by a box with a label and a description of the task. The boxes are connected by arrows indicating the flow of the experiment.

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
		\$ -	\$ 265	\$ -	\$ -	\$ 265	\$ 265	\$ -
		-	64,119	-	-	64,119	64,119	-
		-	54,545	-	-	54,545	54,545	-
		\$ 11,086,967	\$ 11,181,371	\$ -	\$ -	\$ 28,344,306	\$ 28,344,306	\$ -
Federated Money Market Treasury								
*Federated	Obligation	\$ 54,545	\$ -	\$ -	\$ -	\$ 54,545	\$ 54,545	\$ -
		261,093	-	-	-	261,093	261,093	-
		476,901	-	-	-	476,901	476,901	-
		3,181	-	-	-	3,181	3,181	-
		8,006,530	-	-	-	8,006,530	8,006,530	-
		93	-	-	-	93	93	-
		-	54,545	-	-	54,545	54,545	-
		-	51,496	-	-	51,496	51,496	-
		-	10,035	-	-	10,035	10,035	-
		-	475,591	-	-	475,591	475,591	-
		-	1,294	-	-	1,294	1,294	-
		-	250	-	-	250	250	-
		-	48	-	-	48	48	-
		-	3,519	-	-	3,519	3,519	-
		-	51,916	-	-	51,916	51,916	-
		-	689	-	-	689	689	-
		-	4,125,586	-	-	4,125,586	4,125,586	-
		-	151	-	-	151	151	-
		-	1,929,000	-	-	1,929,000	1,929,000	-
		-	1,600,000	-	-	1,600,000	1,600,000	-
		-	1,428	-	-	1,428	1,428	-
		\$ 8,802,343	\$ 8,305,548	\$ -	\$ -	\$ 17,107,891	\$ 17,107,891	\$ -
Pimco Funds Total Return - I								
		\$ 552	\$ -	\$ -	\$ -	\$ 552	\$ 552	\$ -
		1,331	-	-	-	1,331	1,331	-
		836,100	-	-	-	836,100	836,100	-
		-	504,100	-	-	495,803	504,100	8,297
		-	346,310	-	-	342,180	346,310	4,130
		\$ 837,983	\$ 850,410	\$ -	\$ -	\$ 1,675,966	\$ 1,688,393	\$ 12,427

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Pimco Funds	Global Bond Fund Unhedged US Institutional Class	\$ 14,403	\$ -	\$ -	\$ -	\$ 14,403	\$ 14,403	\$ -
		1,948	-	-	-	1,948	1,948	-
		1,220,000	-	-	-	1,220,000	1,220,000	-
		\$ 1,236,351	\$ -	\$ -	\$ -	\$ 1,236,351	\$ 1,236,351	\$ -
Pimco Funds	Commodity Real Return Strategy-I	\$ 10,861	\$ -	\$ -	\$ -	\$ 10,861	\$ 10,861	\$ -
		11,487	-	-	-	11,487	11,487	-
		223,025	-	-	-	223,025	223,025	-
		26,490	-	-	-	26,490	26,490	-
		-	1,140	-	-	1,276	1,140	(136)
		-	221,624	-	-	270,587	221,624	(48,963)
		\$ 271,863	\$ 222,764	\$ -	\$ -	\$ 543,726	\$ 494,627	\$ (49,099)
Pimco Funds	Invlt Grade Corp Bond - I	\$ 724	\$ -	\$ -	\$ -	\$ 724	\$ 724	\$ -
		3,037	-	-	-	3,037	3,037	-
		22,082	-	-	-	22,082	22,082	-
		801,250	-	-	-	801,250	801,250	-
		-	19,900	-	-	19,528	19,900	372
		-	771,988	-	-	785,087	771,988	(13,099)
		-	21,996	-	-	22,479	21,996	(483)
		\$ 827,093	\$ 813,884	\$ -	\$ -	\$ 1,654,187	\$ 1,640,977	\$ (13,210)
Putnam Funds	Global Income TR Class Y	\$ 4,726	\$ -	\$ -	\$ -	\$ 4,726	\$ 4,726	\$ -
		1,220,000	-	-	-	1,220,000	1,220,000	-
		\$ 1,224,726	\$ -	\$ -	\$ -	\$ 1,224,726	\$ 1,224,726	\$ -
*SunTrust	Ridgeworth Fund Short Term U.S. Treasury Securities Shares	\$ 2,275	\$ 2,275	\$ -	\$ -	\$ 2,275	\$ 2,275	\$ -
		2,311	-	-	-	2,311	2,311	-
		2,140	-	-	-	2,140	2,140	-
		2,364	-	-	-	2,364	2,364	-
		233	-	-	-	233	233	-
		3	-	-	-	3	3	-
		3	-	-	-	3	3	-
		-	2,400,204	-	-	2,409,696	2,400,204	(9,492)
		-	2,612	-	-	2,611	2,612	1
		\$ 9,329	\$ 2,405,091	\$ -	\$ -	\$ 2,421,636	\$ 2,412,145	\$ (9,491)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
Templeton	Global Bond - ADV	\$ 1,685 418,050	\$ - 2,200 409,878	\$ - - -	\$ - - -	\$ 1,685 418,050 2,180 417,555	\$ 1,685 418,050 2,200 409,878	\$ - - 20 (7,677)
		\$ 419,735	\$ 412,078	\$ -	\$ -	\$ 839,470	\$ 831,813	\$ (7,657)
Vanguard	Bond Index Short Term Bond ETF	\$ 799,007 113,344 347,528	\$ - - 4,310 919,596 346,543	\$ - - - - -	\$ - - - - -	\$ 799,007 113,344 347,528 4,239 908,113 347,528	\$ 799,007 113,344 347,528 4,310 919,596 346,543	\$ - - - 71 11,483 (985)
		\$ 1,259,879	\$ 1,270,449	\$ -	\$ -	\$ 2,519,759	\$ 2,530,328	\$ 10,569
Vanguard	Bond Index Total Bond Mkt ETF	\$ 1,400,283 60,828	\$ - - 7,620 729,769 75,410 690,454	\$ - - - - - -	\$ - - - - - -	\$ 1,400,283 60,828 7,422 718,258 72,384 663,047	\$ 1,400,283 60,828 7,620 729,769 75,410 690,454	\$ - - 198 11,511 3,026 27,407
		\$ 1,461,111	\$ 1,503,253	\$ -	\$ -	\$ 2,922,222	\$ 2,964,364	\$ 42,142
Vanguard	Fixed Income Securities Fund, Short Term Federal Fund ADM Class	\$ 14,061 1,465,000	\$ - -	\$ - -	\$ - -	\$ 14,061 1,465,000	\$ 14,061 1,465,000	\$ - -
		\$ 1,479,061	\$ -	\$ -	\$ -	\$ 1,479,061	\$ 1,479,061	\$ -
Vanguard	Intl Equity IDX MSCI EMRG MKT	\$ 505,768 49,649	\$ - 2,494 446,988	\$ - - -	\$ - - -	\$ 505,768 49,649 2,691 552,725	\$ 505,768 49,649 2,494 446,988	\$ - - (197) (105,737)
		\$ 555,417	\$ 449,482	\$ -	\$ -	\$ 1,110,833	\$ 1,004,899	\$ (105,934)
*SunTrust	SunTrust Retirement Investment Grade Bond Fund	\$ - -	\$ 1,604,764 1,604,764	\$ - -	\$ - -	\$ 1,605,616 1,605,616	\$ 1,604,764 1,604,764	\$ (852) (852)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
*Wells Fargo	Wells Fargo & Co S&P 500 Index Fund for EBT Collective Trust	\$ -	\$ 6,076,257	\$ -	\$ -	\$ 5,761,654	\$ 6,076,257	\$ 314,603
		\$ -	\$ 6,076,257	\$ -	\$ -	\$ 5,761,654	\$ 6,076,257	\$ 314,603
Category 4 -Single Transaction with One Broker Exceeding 5% of Value								
iShares	S&P 500 Index Fund	\$ 1,160,147	\$ -	\$ -	\$ -	\$ 1,160,147	\$ 1,160,147	\$ -
	Russell Midcap Growth Index	516,515	-	-	-	516,515	516,515	-
	Russell 1000 Growth Index	-	1,704,452	-	-	1,795,325	1,704,452	(90,873)
	Barclays MBS Bond ETF	-	416,881	-	-	411,743	416,881	5,138
Vanguard	Bond Index Short Term Bond ETF	-	346,543	-	-	347,528	346,543	(985)
	Bond Index Total Bond Mkt ETF	-	690,454	-	-	663,047	690,454	27,407
	TOTAL Cantor Fitzgerald & Co	\$ 1,676,662	\$ 3,158,330	\$ -	\$ -	\$ 4,894,305	\$ 4,834,992	\$ (59,313)
Vanguard	Bond Index Short Term Bond ETF	\$ 799,007	\$ -	\$ -	\$ -	\$ 799,007	\$ 799,007	\$ -
	Bond Index Total Bond Mkt ETF	1,400,283	-	-	-	1,400,283	1,400,283	-
	Bond Index Short Term Bond ETF	-	919,596	-	-	908,113	919,596	11,483
	TOTAL Weeden and Co.	\$ 2,199,290	\$ 919,596	\$ -	\$ -	\$ 3,107,403	\$ 3,118,886	\$ 11,483
iShares	Russell 1000 Growth Index	\$ 1,716,547	\$ -	\$ -	\$ -	\$ 1,716,547	\$ 1,716,547	\$ -
Vanguard	Intl Equity IDX MSCI EMRG MKT	505,768	-	-	-	505,768	505,768	-
iShares	Barclays Tips Bond ETF	-	157,996	-	-	155,528	157,996	2,468
	S&P 500 Index Fund	68,080	-	-	-	68,080	68,080	-
	Iboxx Invnt Grade Corp Bond ETF	264,864	-	-	-	264,864	264,864	-
	MSCI EAFE Index ETF	48,560	-	-	-	48,560	48,560	-
	Russell Midcap Value Index	34,167	-	-	-	34,167	34,167	-
	Russell Midcap Growth Index	19,158	-	-	-	19,158	19,158	-
	Russell 1000 Value Index	83,400	-	-	-	83,400	83,400	-
	Russell 1000 Growth Index	87,920	-	-	-	87,920	87,920	-
	Russell 2000 Value Index	22,680	-	-	-	22,680	22,680	-
	Russell 2000 Growth Index	19,756	-	-	-	19,756	19,756	-
	Iboxx \$High yield Corp Bond ETF	100,870	-	-	-	100,870	100,870	-
	Barclays MBS Bond ETF	616,522	-	-	-	616,522	616,522	-
Vanguard	Bond Index Short Term Bond ETF	113,344	-	-	-	113,344	113,344	-
	Bond Index Total Bond Mkt ETF	-	729,769	-	-	718,258	729,769	11,511
	Intl Equity IDX MSCI EMRG MKT	49,649	-	-	-	49,649	49,649	-
iShares	Intl Equity 1000 Value Index	-	1,115,817	-	-	1,237,666	1,115,817	(121,849)
	Barclays MBS Bond ETF	67,235	-	-	-	67,235	67,235	-
Vanguard	Bond Index Total Bond Mkt ETF	60,828	-	-	-	60,828	60,828	-
	TOTAL Jones Trading Institutional	\$ 3,879,348	\$ 2,003,582	\$ -	\$ -	\$ 5,990,800	\$ 5,882,930	\$ (107,870)

BORAL BARGAINING UNIT EMPLOYEES PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2011 (Continued)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
iShares	Goldman Sachs Corp Bond ETF	\$ 414,531	\$ -	\$ -	\$ -	\$ 414,531	\$ 414,531	\$ -
	Russell 2000 Value Index	225,237	-	-	-	225,237	225,237	-
	Russell 2000 Growth Index	276,201	-	-	-	276,201	276,201	-
	Iboxx \$High yield Corp Bond ETF	348,010	-	-	-	348,010	348,010	-
	MSCI EAFE Index ETF	-	611,920	-	-	709,560	611,920	(97,640)
	TOTAL Stuart Frankel & Co Inc	\$ 1,263,979	\$ 611,920	\$ -	\$ -	\$ 1,973,539	\$ 1,875,899	\$ (97,640)
iShares	MSCI EAFE Index ETF	\$ 664,514	\$ -	\$ -	\$ -	\$ 664,514	\$ 664,514	\$ -
	Barclays Tips Bond ETF	-	887	-	-	869	887	18
	Iboxx Inv Grade Corp Bond ETF	-	2,225	-	-	2,158	2,225	67
	Russell Midcap Value Index	-	2,128	-	-	2,237	2,128	(109)
	Russell 2000 Value Index	-	1,134	-	-	1,218	1,134	(84)
	Iboxx \$High yield Corp Bond ETF	-	1,789	-	-	1,830	1,789	(41)
	Bond Index Short Term Bond ETF	-	4,310	-	-	4,239	4,310	71
	Bond Index Total Bond Mkt ETF	-	7,620	-	-	7,422	7,620	198
	Intl Equity IDX MSCI EMRG MKT	-	446,988	-	-	552,725	446,988	(105,737)
	TOTAL Bay Crest Partners LLC	\$ 664,514	\$ 467,081	\$ -	\$ -	\$ 1,237,212	\$ 1,131,595	\$ (105,617)
iShares	S&P 500 Index Fund	\$ -	\$ 1,138,865	\$ -	\$ -	\$ 1,222,058	\$ 1,138,865	\$ (83,193)
	Iboxx Inv Grade Corp Bond ETF	-	704,390	-	-	677,236	704,390	27,154
	Russell Midcap Value Index	-	398,499	-	-	451,535	398,499	(53,036)
	Russell Midcap Growth Index	-	484,159	-	-	532,908	484,159	(48,749)
	Russell 2000 Value Index	-	206,673	-	-	246,699	206,673	(40,026)
	Russell 2000 Growth Index	-	252,351	-	-	294,514	252,351	(42,163)
	Iboxx \$High yield Corp Bond ETF	-	430,227	-	-	447,050	430,227	(16,823)
	Barclays MBS Bond ETF	-	274,527	-	-	272,014	274,527	2,513
	Bond Index Total Bond Mkt ETF	-	75,410	-	-	72,384	75,410	3,026
	Bond Index Short Term Bond ETF	-	-	-	-	347,528	347,528	-
	TOTAL Barclays Capital LE	\$ 347,528	\$ 3,965,101	\$ -	\$ -	\$ 4,563,926	\$ 4,312,629	\$ (251,297)
iShares	Russell 1000 Value Index	\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -
		\$ 1,160,430	\$ -	\$ -	\$ -	\$ 1,160,430	\$ 1,160,430	\$ -

* Party-in-interest as defined by ERISA

Represents transactions in securities of the same issue in excess of 5% of the plan market value as of December 31, 2011.