

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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 RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>017</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1969</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>017</u>	1c Effective date of plan <u>01/01/1969</u>	
1b Three-digit plan number (PN) ▶	<u>017</u>				
1c Effective date of plan <u>01/01/1969</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BORAL INDUSTRIES</u> <u>200 MANSELL CT</u> <u>SUITE 310</u> <u>ROSWELL, GA 30076</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>95-3304692</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>706-823-8870</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>327100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>95-3304692</u>	2c Sponsor's telephone number <u>706-823-8870</u>	2d Business code (see instructions) <u>327100</u>	
2b Employer Identification Number (EIN) <u>95-3304692</u>					
2c Sponsor's telephone number <u>706-823-8870</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	Filed with authorized/valid electronic signature. Signature of plan administrator	10/15/2013 Date	PAMELA HARRIS Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/15/2013 Date	PAMELA HARRIS Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 3256
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	2668
b Retired or separated participants receiving benefits.....	6b	10
c Other retired or separated participants entitled to future benefits.....	6c	546
d Subtotal. Add lines 6a , 6b , and 6c	6d	3224
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	8
f Total. Add lines 6d and 6e	6f	3232
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	2896
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	55
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics 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
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 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
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>BORAL RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>017</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BORAL INDUSTRIES</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)

FIDELITY INVESTMENTS INST OP CO INC

04-2647786

(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?
64 37 65	RECORDKEEPER	60307	Yes ☐ No ☒	Yes ☐ No ☐		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 ☐

(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 ☐

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)

(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 ☐

(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 ☐

(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.	

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
(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
(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
(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
(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
(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 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>BORAL RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ► <u>017</u>	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>BORAL INDUSTRIES</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: FIDELITY MANAGED INCOME PORTFOLIO

b Name of sponsor of entity listed in (a): FIDELITY INVESTMENTS

c EIN-PN <u>04-2647786-001</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>31775272</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)
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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)
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For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

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

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
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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 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan BORAL RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	017
C Plan sponsor's name as shown on line 2a of Form 5500 BORAL INDUSTRIES	D Employer Identification Number (EIN) 95-3304692	

Part I	Asset and Liability Statement			
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) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a			
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)			
(2) Participant contributions	1b(2)			
(3) Other.....	1b(3)			
c General investments:				
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)			
(2) U.S. Government securities.....	1c(2)			
(3) Corporate debt instruments (other than employer securities):				
(A) Preferred	1c(3)(A)			
(B) All other.....	1c(3)(B)			
(4) Corporate stocks (other than employer securities):				
(A) Preferred	1c(4)(A)			
(B) Common	1c(4)(B)			
(5) Partnership/joint venture interests	1c(5)			
(6) Real estate (other than employer real property)	1c(6)			
(7) Loans (other than to participants)	1c(7)			
(8) Participant loans	1c(8)		5578370	5819420
(9) Value of interest in common/collective trusts.....	1c(9)		32344472	31775272
(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)		94596493	107876407
(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	132519335	145471099

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	132519335	145471099
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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)	5371592	
(B) Participants	2a(1)(B)	7515755	
(C) Others (including rollovers)	2a(1)(C)	654619	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		13541966
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)	254746	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		254746
(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)	3413803	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		3413803
(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)		
(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)		

		(a) Amount	(b) Total
(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)		9252207
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		26462722

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	13449299	
(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)		13449299
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	61659	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		61659
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		13510958

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		12951764
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 PC

(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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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.).....

	Yes	No	Amount
4a	X		465
4b		X	

	Yes	No	Amount
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		1000000
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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

BORAL RETIREMENT SAVINGS PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011
and
SUPPLEMENTAL SCHEDULES**

**with
INDEPENDENT AUDITORS' REPORT**

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INDEPENDENT AUDITORS' REPORT

The Employee Benefits Committee and Participants of the Boral Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Boral Retirement Savings Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of December 31, 2012 and 2011, and the related statement of changes in net assets available for plan benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. 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 a certification from the trustee as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules, the Schedule of Assets (Held at End of Year) and the Schedule of Delinquent Participant Contributions, as of and for the year ended December 31, 2012 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance With DOL Rules and Regulations

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 GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Atlanta, GA
October 14, 2013

A handwritten signature in cursive script that reads "Smith & Howard". The signature is written in dark ink and is positioned to the right of the date.

**BORAL RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
DECEMBER 31, 2012 AND 2011**

Assets	<u>2012</u>	<u>2011</u>
Investments, at Fair Value	\$ 139,651,679	\$ 126,940,965
Notes Receivable from Participants	<u>5,819,420</u>	<u>5,578,370</u>
Net Assets Available for Plan Benefits, at Fair Value	145,471,099	132,519,335
Adjustment From Fair Value to Contract Value for Fully Benefit-Responsive Investment Contracts	<u>(909,323)</u>	<u>(797,740)</u>
Net Assets Available for Plan Benefits	<u>\$ 144,561,776</u>	<u>\$ 131,721,595</u>

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

BORAL RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
YEAR ENDED DECEMBER 31, 2012

Contributions:	
Participant	\$ 7,515,755
Employer	4,092,551
Profit sharing	1,279,041
Rollover	654,619
	<u>13,541,966</u>
Investment Income:	
Dividends and interest income	3,413,803
Net appreciation in fair value of investments	9,140,624
	<u>12,554,427</u>
Interest Income on Notes Receivable from Participants	<u>254,746</u>
Deductions:	
Benefits and distributions paid to participants	(13,449,299)
Administrative expenses	(61,659)
	<u>(13,510,958)</u>
Net Increase	12,840,181
Net Assets Available for Plan Benefits at Beginning of Year	<u>131,721,595</u>
Net Assets Available for Plan Benefits at End of Year	<u>\$ 144,561,776</u>

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

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Boral Retirement Savings Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan sponsored by Boral Industries, Inc. (the “Company”) for the purpose of accumulating funds to provide retirement benefits to all eligible employees. The Company established the Plan effective January 1, 1989. Certain provisions of the Plan were amended and restated effective March 21, 2011. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan is administered by an Employee Benefits Committee, the plan administrator, whose members are appointed by the Board of Directors of the Company.

Eligibility

The Plan is a defined contribution profit sharing plan covering substantially all employees (other than union employees, leased employees and nonresident aliens) of the Company and any affiliated company that adopts the Plan.

Upon attainment of at least eighteen years of age and completion of sixty days of service, employees are automatically enrolled in the Plan at a deferral rate of 3% of compensation, as defined in the Plan document. Enrollment is allowed on the first day of the month following eligibility. After entry into the Plan, employees may change their deferral percentage at the beginning of each Plan quarter.

Contributions

Participants in the Plan may make pretax salary deferral contributions to the Plan up to 75% of their annual compensation, as defined by the Plan document. Participants age fifty and older are also allowed to make catch-up contributions. Participant contributions are subject to limitations under the Internal Revenue Code (“IRC”) Section 401(k).

The Company matching amount is equal to 100% of the first 3% of an eligible participant’s compensation and 50% of the next 2% of such participant’s compensation. In addition, a profit sharing contribution is made by the Company equal to 1% of eligible participants’ compensation. At the end of the Plan year, the Company may contribute to the Plan an additional discretionary amount on behalf of each participant, as determined by the Company’s board of directors. There were no discretionary contributions in 2012.

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Participant Accounts

Each participant's account is credited with the participant's contribution and an allocation of (a) the Company's matching, profit sharing, and discretionary contribution and (b) Plan earnings and losses. Allocations are based on participant compensation, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

Investment Options

Participants may direct their elective deferrals and Company matching and discretionary contributions in and among various investment options. Participants may change their investment elections and transfer money between investment options on a daily basis.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon.

Participants become fully vested in the Company's matching, profit sharing and discretionary contributions, including investment earnings, after five years of service as follows:

<u>Years of Service</u>	<u>Percentage</u>
0	0%
1	0%
2	25%
3	50%
4	75%
5 or more	100%

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their current account balance. Participants may apply for one note each year and have only one note outstanding at any given time. Any such note must be repaid within a period not to exceed five years, unless the purpose of the note is the acquisition of the primary residence of the participant, in which case the period shall not exceed ten years. All notes must be repaid in level payments on at least a quarterly basis. A reasonable rate of interest will apply for the term of the note, and such interest shall be considered investment income to the fund. Any such note shall be evidenced by a promissory note and shall be held as an asset of the Plan. Interest rates range from 3.25% to 10.25% for notes outstanding at December 31, 2012.

Payment of Benefits

In-service withdrawals of all or a portion of a participant's vested account balance may be made by a participant after reaching the pre-retirement age of 59 ½. Withdrawals from the Plan can also be made upon circumstances of hardship, in accordance with provisions specified by the Plan document.

Participants withdrawing from the Plan due to termination of employment with the Company, other than due to retirement, death or disability, may receive the value of their vested account by transfer to another qualified plan or individual retirement account ("IRA") or through a lump sum distribution.

Upon normal retirement, disability or death, a participant or beneficiary may receive the value of the account through a lump sum distribution or roll over to a qualified IRA.

Forfeitures

Forfeitures of terminated participants' non-vested accounts can be used to pay administrative expenses or to reduce employer contributions. Forfeitures of \$288,126 were used in 2012 to reduce employer contributions. The balance of forfeited non-vested accounts was \$2,569 and \$1,514 at December 31, 2012 and 2011, respectively.

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Plan Expenses

Certain administrative expenses of the Plan are paid by the Plan as provided in the Plan document. Certain other administrative expenses of the Plan are paid by the Company. Investment fees are paid by the Plan in the form of reductions of net investment income earned by Plan participants.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. 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").

The Plan holds a fully benefit-responsive common/collective trust fund that holds investment contracts as a part of its underlying assets. Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for plan benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The statements of net assets available for plan benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value at December 31, 2012 and 2011. The statement of changes in net assets available for plan benefits is prepared using the contract value basis for fully benefit-responsive investment contracts.

Use of Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

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).

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition (Continued)

Purchases and sales of securities are recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 and 2011. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Risks and Uncertainties

The Plan provides for various investment options. Investment securities are exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investment securities, it is possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the financial statements.

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 RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 3 – INVESTMENTS (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has provided certification that the financial information included in the financial statements as of December 31, 2012 and 2011 and for the year ended December 31, 2012, and the supplemental schedules as of and for the year ended December 31, 2012 provided to the Plan are 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, 2012 and 2011 and for the year ended December 31, 2012, and the supplemental schedules as of and for the year ended December 31, 2012 are covered by such certifications and has not been audited by independent auditors.

Individual investments that represent 5% or more of the Plan's net assets are as follows at December 31:

	<u>2012</u>	<u>2011</u>
Common/Collective Trust Fund:		
Fidelity Managed Income Portfolio	\$ 31,775,272	\$ 32,344,472
Registered Investment Companies:		
Fidelity Spartan 500 Index	8,273,711	6,928,162
Vanguard Total Bond Market Inst	11,106,006	11,301,714
Wells Fargo Advantage Target Date 2020	8,009,220	(*)
Wells Fargo Advantage Target Date 2030	7,385,581	(*)
Fidelity Freedom 2020	(*)	6,816,163
T. Rowe Price Dividend Growth Adv	11,132,500	10,229,682

Individual investments noted with a (*) above did not represent 5% or more, as defined, of the Plan's net assets at December 31, 2012 or 2011.

The net appreciation in fair value of investments (including gains and losses on investments bought and sold, as well as held during the year) and dividends and interest for the year ended December 31, 2012 is as follows:

	<u>Net Appreciation</u>	<u>Dividends and Interest</u>
Shares held in registered investment companies	\$ 9,140,624	\$ 3,024,716
Common/collective trust fund	-	389,087
	<u>\$ 9,140,624</u>	<u>\$ 3,413,803</u>

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

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 as follows:

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 asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

Common/Collective Trust Fund

The Fidelity Managed Income Portfolio is a common/collective trust fund that is valued at the net asset value ("NAV") based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust 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 participants based on their proportionate share of the net assets of the fund.

Registered Investment Companies

Shares held in registered investment companies are traded on national security exchanges and are valued at quoted market prices that represent the NAV of shares held by the Plan at year-end. It is not probable that the shares of registered investment companies will be sold at amounts that differ materially from the NAV of shares held.

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 4 – FAIR VALUE MEASUREMENTS

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.

There were no Plan investment assets at fair value classified within Level 3 as of December 31, 2012 or 2011.

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, 2012 and 2011.

	<u>2012</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common/Collective				
Trust Fund:				
Stable Value	\$ -	\$ 31,775,272	\$ -	\$ 31,775,272
Registered Investment				
Companies:				
Blended	42,633,629	-	-	42,633,629
Income	12,432,840	-	-	12,432,840
International	6,473,564	-	-	6,473,564
Large Cap	30,844,583	-	-	30,844,583
Mid Cap	6,988,202	-	-	6,988,202
Small Cap	7,685,332	-	-	7,685,332
Specialty	818,257	-	-	818,257
	<u>107,876,407</u>	<u>-</u>	<u>-</u>	<u>107,876,407</u>
Total Investments at Fair Value	<u>\$ 107,876,407</u>	<u>\$ 31,775,272</u>	<u>\$ -</u>	<u>\$ 139,651,679</u>

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

			<u>2011</u>		
	<u>Level 1</u>	<u>Level 2</u>		<u>Level 3</u>	<u>Total</u>
Common/Collective					
Trust Fund:					
Stable Value	\$ -	\$ 32,344,472	\$ -	\$ -	\$ 32,344,472
Registered Investment					
Companies:					
Blended	35,702,422				35,702,422
Income	12,781,312	-		-	12,781,312
International	5,715,760	-		-	5,715,760
Large Cap	27,081,080	-		-	27,081,080
Mid Cap	5,791,721	-		-	5,791,721
Small Cap	7,090,614	-		-	7,090,614
Specialty	433,584	-		-	433,584
	<u>94,596,493</u>	<u>-</u>		<u>-</u>	<u>94,596,493</u>
Total Investments					
at Fair Value	<u>\$ 94,596,493</u>	<u>\$ 32,344,472</u>	<u>\$ -</u>		<u>\$ 126,940,965</u>

NOTE 5 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to amend, modify, suspend, or terminate the Plan at any time by the adoption or execution of appropriate resolutions, subject to the provisions of ERISA. In the event of Plan termination, all amounts credited to accounts of participants shall become non-forfeitable and, after payment of expenses, shall be vested in full and paid or credited to each participant in accordance with the Plan Agreement.

NOTE 6 – INCOME TAX STATUS

The Plan is based on the Volume Submitter Defined Contribution Plan (Profit Sharing/401(k) Plan) of Fidelity, which received a favorable opinion letter from the Internal Revenue Service ("IRS"), dated March 31, 2008, stating the Plan and related trust were designed in accordance with provisions of the IRC. The IRS issued its latest determination letter on February 20, 2012, which stated that the Plan and its underlying trust qualify under the applicable provisions of the IRC and, therefore, are exempt from Federal income taxes. The Plan and Volume Submitter Plan have been amended since receiving their determination and opinion letters; however, in the opinion of the Plan administrator, the Plan and its underlying trust and the Volume Submitter Plan have operated within the terms as required and remain qualified under the applicable provisions of the IRC.

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 6 – INCOME TAX STATUS (Continued)

GAAP requires plan management to evaluate tax positions taken by the plan and recognize tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

NOTE 7 – RELATED PARTIES AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee of the Plan and therefore these transactions qualify as party-in-interest. Notes receivable from participants are also defined by ERISA as party-in-interest transactions.

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE (H) OF FORM 5500

Fully benefit-responsive contracts are recorded on the Form 5500 at fair value versus contract value on the financial statements.

The following is a reconciliation of net assets available for plan benefits per the financial statements to the amounts reflected in the Form 5500 as of December 31:

	<u>2012</u>	<u>2011</u>
Net assets available for plan benefits per the financial statements	\$ 144,561,776	\$ 131,721,595
Adjustment from contract value to fair value for fully benefit-responsive investment contracts:	<u>909,323</u>	<u>797,740</u>
Net assets available for plan benefits per schedule (H) of Form 5500	<u><u>\$ 145,471,099</u></u>	<u><u>\$ 132,519,335</u></u>

**BORAL RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012 AND 2011**

NOTE 8 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE (H) OF FORM 5500

The following is a reconciliation of the net increase in net assets available for plan benefits per the financial statements to the net income reflected in the Form 5500 as of December 31, 2012:

Total net increase per financial statements	\$ 12,840,181
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contracts at December 31, 2012	909,323
Less: Adjustment from contract value to fair value for fully benefit-responsive investment contracts at December 31, 2011	<u>(797,740)</u>
Total net income per schedule (H) of Form 5500	<u>\$ 12,951,764</u>

NOTE 9 – DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2012, employee withholdings of \$465 were not remitted within the appropriate time period by the Company. The Company remitted the 2012 late deposits in 2012. These transactions constituted prohibited transactions as defined by ERISA. The Company remitted the lost earnings for the 2012 late deposits in 2012, but elected not to do so through the Voluntary Fiduciary Correction Program ("VFCP") given the immaterial amount.

SUPPLEMENTAL SCHEDULES

BORAL RETIREMENT SAVINGS PLAN
SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2012

Employer Identification No: 95-3304692

Plan No: 017

Form No: 5500 – Schedule H, Line 4a

Total that Constitute Nonexempt Prohibited Transactions

Year	Participant contributions and loan repayments transferred late to Plan	Contributions Not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51
2012	\$ 465	\$ -	\$465	\$ -	\$ -

BORAL RETIREMENT SAVINGS PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

EMPLOYER IDENTIFICATION NUMBER: 95-3304692

PLAN NUMBER: 017

FORM: 5500 - Schedule H, Line 4i

(a)	(b)	(c)	(d)	(e)
	Identity of issuer, borrower, lessor or similar party	Description of Investment, including maturity date, rate of interest, collateral, par or maturity value	Cost**	Current Value
Common/Collective Trust Fund:				
* Fidelity		Managed Income Portfolio	\$	31,775,272
Registered Investment Companies:				
	Wells Fargo Advantage	Target Date Today		1,494,949
	Wells Fargo Advantage	Target Date 2010		2,311,001
	Wells Fargo Advantage	Target Date 2015		3,098,413
	Wells Fargo Advantage	Target Date 2020		8,009,220
	Wells Fargo Advantage	Target Date 2025		4,515,100
	Wells Fargo Advantage	Target Date 2030		7,385,581
	Wells Fargo Advantage	Target Date 2035		3,255,018
	Wells Fargo Advantage	Target Date 2040		3,889,432
	Wells Fargo Advantage	Target Date 2045		1,434,466
	Wells Fargo Advantage	Target Date 2050		895,529
	Wells Fargo Advantage	Target Date 2055		14,744
* Fidelity		High Income		1,326,834
* Fidelity		Low Priced Stock		5,203,238
* Fidelity		Over-the-Counter Portfolio		5,699,575
* Fidelity		Spartan 500 Index		8,273,711
	American Funds	EuroPacific Gr R5		5,978,525
	Brown Funds	Brown Capital Mgmt Small Co Instl		6,133,426
	Cambiar	Small Cap Institutional Class		1,551,906
	First American	Nuveen Real Estate Securities I		818,257
	JPMorgan Chase	Mid Cap Value A		1,784,964
	JPMorgan Chase	Equity Income Select		5,738,797
	Oakmark	Equity & Income I		6,330,176
	OppenheimerFunds	Developing Markets Y		495,039
	T. Rowe Price	Dividend Growth Adv		11,132,500
	Vanguard	Total Bond Market Inst		11,106,006
				107,876,407
Notes Receivable:				
* Participants		Notes receivable with variable maturities and interest rates from 3.25% to 10.25%		5,819,420
			\$	145,471,099

* Represents a party-in-interest.

** All investments are participant directed; therefore cost information is not required.

BORAL RETIREMENT SAVINGS PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2012

EMPLOYER IDENTIFICATION NUMBER: 95-3304692

PLAN NUMBER: 017

FORM: 5500 - Schedule H, Line 4i

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