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

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [X] 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. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 01/14/1976

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ACME BUILDING BRANDS, INC.

P.O. BOX 425
FORT WORTH, TX 76101-0425

3024 ACME BRICK PLAZA
FORT WORTH, TX 76109

2b Employer Identification Number (EIN)
75-2864968

2c Plan Sponsor's telephone number
817-336-5125

2d Business code (see instructions)
327900

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/04/2016	BEN MURO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/05/2016	DENNIS KNAUTZ
	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

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address ☐ Same as Plan Sponsor

RETIREMENT COMMITTEE
JEANETTE BERRY
P.O. BOX 425
FORT WORTH, TX 76101-0425

3b Administrator's EIN: 75-1520693

3c Administrator's telephone number: 817-390-2474

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**	91
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	36
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	37
b	Retired or separated participants receiving benefits	**6b**	16
c	Other retired or separated participants entitled to future benefits	**6c**	25
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	78
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	12
f	Total. Add lines **6d** and **6e**.	**6f**	90
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 1I 3D

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)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
ACME BUILDING BRANDS, INC.

D Employer Identification Number (EIN)
75-2864968

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2015

2 Assets:

a Market value	**2a**	1302661
b Actuarial value	**2b**	1302661

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	29	520425	520425
b For terminated vested participants	26	182241	182241
c For active participants	36	399013	399013
d Total	91	1101679	1101679

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**	6.35%
6 Target normal cost	**6**	5260

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

	05/04/2016
Signature of actuary	Date
BRUCE R. NORDSTROM, FSA, EA, MAAA	14-05871
Type or print name of actuary	Most recent enrollment number
MHBT	972-770-1600
Firm name	Telephone number (including area code)
8144 WALNUT HILL LANE 16TH FLOOR DALLAS, TX 75231	
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)	11	10802
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)	11	10802
10	Interest on line 9 using prior year's actual return of 5.41%	1	584
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		25155
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.55%		1648
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		26803
	d Portion of (c) to be added to prefunding balance		26803
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)	12	38189

Part III Funding Percentages

14	Funding target attainment percentage	14	114.77 %
15	Adjusted funding target attainment percentage	15	114.77 %
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	116.20 %
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
			Totals ► 18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.72 %	6.11 %	6.81 %	☐ 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 subject to 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**	5260
b Excess assets, if applicable, but not greater than line 31a	**31b**	5260

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR

B Three-digit plan number (PN) ▶ 004

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ACME BUILDING BRANDS, INC.

D Employer Identification Number (EIN)
75-2864968

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)

a Name of MTIA, CCT, PSA, or 103-12 IE: ACME BRICK COMPANY PENSION TRUST

b Name of sponsor of entity listed in (a): ACME BUILDING BRANDS, INC.

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)
75-2864968-005	M	1243020

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):

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

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
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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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
ACME BUILDING BRANDS, INC.

D Employer Identification Number (EIN)
75-2864968

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)	0	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	1302662	1243020
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	1302662	1243020
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	1302662	1243020

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)	0	
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(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)		-12028
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-12028
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	47614	
(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)		47614
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		47614
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-59642
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) [X] 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 [X] No

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

(1) Name: WHITLEY PENN LLP **(2)** EIN: 75-2393478

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

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

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 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:		Yes	No	N/A	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.)	4a		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.)	4b		X		

		Yes	No	N/A	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.)	4c		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.)	4d		X		
e Was this plan covered by a fidelity bond?	4e	X			2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i		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.)	4j		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?	4k		X		
l Has the plan failed to provide any benefit when due under the plan?	4l		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n				
o Did the plan trust incur unrelated business taxable income?	4o				
p Were in-service distributions made during the plan year?	4p				

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

Part V Trust Information

6a Name of trust	**6b** Trust's EIN

6c Name of trustee or custodian	**6d** Trustee's or custodian's telephone number

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

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
ACME BRICK CO. UNION PENSION PLAN FOR EMPLOYEES REPRESENTED BY THE UNITED STEEL, PAPER & FORESTRY, RUBBER, ETC., LOCAL NO. 602 OF PERLA, AR

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500
ACME BUILDING BRANDS, INC.

D Employer Identification Number (EIN)
75-2864968

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** 0

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): 41-6257133

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** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

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

FINANCIAL STATEMENTS

Years Ended December 31, 2015 and 2014
with Report of Independent Auditors

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

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Notes to Financial Statements — Pages 5 - 11

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

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REPORT OF INDEPENDENT AUDITORS

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

We have audited the accompanying financial statements of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years then ended, and the statements of accumulated plan benefits as of January 1, 2015 and 2014, and the related statement of changes in accumulated plan benefits for the period from January 2, 2014 through January 1, 2015, 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits as of December 31, 2015 and 2014 and of accumulated plan benefits as of January 1, 2015 and 2014 of the Acme Brick Company Union Pension Plan for Employees Represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas, and the changes in its net assets available for benefits for the years ended December 31, 2015 and 2014 and the changes in accumulated plan benefits for the period from January 2, 2014 through January 1, 2015 in accordance with accounting principles generally accepted in the United States of America.

Fort Worth, Texas
August 12, 2016

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

Statements of Net Assets Available for Benefits

	December 31, 2015	December 31, 2014
Assets:		
Plan's interest in Acme Brick Company Pension Trust (a Master Trust):		
Investments, at fair value	$ 1,242,943	$ 1,301,781
Accrued interest and dividends receivable	77	881
Net assets available for benefits	$ 1,243,020	$ 1,302,662

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31, 2015	Year Ended December 31, 2014
Employer contributions	$ -	$ 25,618
Plan's interest in Acme Brick Company Pension Trust investment income:		
Interest and dividends	15,234	14,364
Net appreciation (depreciation) in fair value of investments	(15,898)	60,108
Benefit and withdrawal payments	(47,614)	(89,459)
Administrative expenses	(11,364)	(4,304)
Net increase (decrease) in net assets available for benefits	(59,642)	6,327
Net assets available for benefits at beginning of year	1,302,662	1,296,335
Net assets available for benefits at end of year	$ 1,243,020	$ 1,302,662

See accompanying notes.

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

Statements of Accumulated Plan Benefits

	January 1,	
Actuarial present value of accumulated plan benefits:	2015	2014
Vested benefits:		
Participants currently receiving payments	$ 430,177	$ 466,432
Other participants	720,282	719,355
Total actuarial present value of accumulated plan benefits	$ 1,150,459	$ 1,185,787

Statement of Changes in Accumulated Plan Benefits
Period from January 2, 2014 through January 1, 2015

Actuarial present value of accumulated plan benefits at January 2, 2014	$ 1,185,787
Increase / (decrease) during the year attributable to:	
Benefits accumulated, (gains) / losses and changes in assumptions	(14,332)
Increase for interest due to decrease in discount period	68,463
Benefit and withdrawal payments	(89,459)
Net decrease in actuarial present value of accumulated plan benefits	(35,328)
Actuarial present value of accumulated plan benefits at January 1, 2015	$ 1,150,459

See accompanying notes.

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

Notes to Financial Statements

Years Ended December 31, 2015 and 2014

1. Description of plan

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

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

Employees with at least five years of vested service are entitled to pension benefits beginning at normal retirement age 65. If normal retirement occurs on or after January 14, 2001, the benefit payable monthly for life is based on the employee's years of benefit service.

a. For participant's with under 20 years of benefit service, the benefit payable monthly for life is equal to:

   1. $130, plus
   2. $8.00 for each year of service in excess of 15 years.

b. For participant's with 20 through 24 years of benefit service, the benefit payable monthly for life is equal to:

   1. $160, plus
   2. $8.00 for each year of service in excess of 15 years.

c. For participant's with 25 or more years of benefit service, the benefit payable monthly for life is equal to:

   1. $195, plus
   2. $8.00 for each year of service in excess of 15 years.

The Plan permits early retirement at ages 60 through 64, provided the employee has completed five years of vested service. In such case and at the request of the employee, a reduced pension may be payable immediately. The reduction is one-fifteenth of one percent (0.067%) for each year for which the starting date of pension payments precedes the employee's normal retirement date.

Survivor's benefits shall be payable to a surviving spouse providing the employee was either an active employee who had completed five years of vested service or who on the date of death had reached normal retirement age. Disability benefits will be paid at any age, provided the employee has completed fifteen years of vested service, retires because of total and permanent disability, and is eligible to receive Federal Social Security Disability

Benefits. Generally, disability benefits are paid for life as computed under the early retirement benefit provisions of the Plan, not reduced for early commencement.

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

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

a. The net assets shall be allocated among the participants and beneficiaries based upon proportionate interests as determined on an actuarial basis and in the order of priority as provided for in the Plan.

b. Under the provisions of ERISA, unfunded vested benefits becoming vested by virtue of termination of the Plan, are payable, up to specified limitations, to participants by the Pension Benefit Guaranty Corporation.

2. Summary of significant accounting policies

Basis of accounting

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

Investments

Investments of the Plan are held in the Acme Brick Company Pension Trust (the "Trust"), which is a master trust that also holds assets of the Acme Brick Company Pension Plan. Such investments are stated at redemption value or fair value using quoted prices in an active market to the extent available. Investments in common stock and bonds are valued based on published market prices, which represent the net asset value of the underlying shares and do not entail any significant redemption restrictions. Investments in cash and cash equivalents are stated at cost, which approximates fair value.

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

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

Actuarial present value of accumulated plan benefits

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

The actuarial present value of accumulated plan benefits is determined by the actuarial services department of MHBT, Inc. by applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of January 1, 2015 and 2014, include segment interest rates for target funding liability purposes, mortality basis (Internal Revenue Service ("IRS") 2015 Combined Static Mortality Table and IRS 2014 Combined Static Mortality Table, respectively) and date of retirement (age 65 with five years of participation or present age, if greater). The segment interest rates for 2015 have been changed to 4.72% for the first 5 years, 6.11% for the next 15 years and 6.81% for the rest of the period. The 2014 segment interest rates were 4.99% for the first 5 years, 6.32% for the next 15 years and 6.99% for the rest of the period. The actuarial value of assets is determined by subtracting from (or adding to) the current year-end market value the sum of the following:

(i) 66 2/3% of the gain (or loss) during the first year preceding the valuation date,

(ii) 33 1/3% of the gain (or loss) during the second year preceding the valuation date.

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

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

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

Benefit payments

Benefit payments to participants are recorded upon distribution.

Recently issued accounting pronouncements

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), and Health and Welfare Benefit Plans (Topic 965): Part (I) Fully Benefit-Responsive Investment Contracts, Part (II) Plan Investment Disclosures, Part (III) Measurement Date Practical Expedient*. This three-part standard simplifies employee benefit plan reporting with respect to fully benefit-responsive investment contracts and plan investment disclosures, and provides for a measurement-

date practical expedient. Parts I and II are effective for fiscal years beginning after December 15, 2015 and should be applied retrospectively, with early application permitted. Part III is effective for fiscal years beginning after December 15, 2015 and should be applied prospectively, with early application permitted. Management has elected to adopt Part II early. Accordingly, the amendment was retrospectively applied for the years ending December 31, 2015 and 2014. Parts I and III are not applicable to this Plan.

Use of estimates

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

3. Investments

Wells Fargo Bank, N.A., the Trustee of the Plan, holds the Plan's investments and executes all investment transactions under a nondiscretionary trust agreement dated January 2, 2013. All investment information disclosed in the accompanying financial statements, including investments ($1,242,943 and $1,301,781, respectively) and accrued interest and dividends ($77 and $881, respectively) at December 31, 2015 and 2014, net appreciation/(depreciation) in fair value of investments ($(15,898) and $60,108, respectively), and interest and dividends ($15,234 and $14,364, respectively) for the years ended December 31, 2015 and 2014, were obtained or derived from information supplied to the plan administrator by the Trustee.

Investments held by the Plan consist of a share of the assets of the Trust. Investments held by the Trust at December 31, 2015 and 2014, are summarized as follows based on information provided by the Trustee.

	2015		2014	
	Cost	Fair Value	Cost	Fair Value
Common stocks	$ 97,242,568	$ 122,626,625	$ 103,361,869	$ 133,900,794
Government bonds	761,936	868,669	875,593	999,813
Mineral properties	1	-	1	-
Cash and cash equivalents	10,991,952	10,991,952	6,603,408	6,603,408
	$ 108,996,457	$ 134,487,246	$ 110,840,871	$ 141,504,015

The Plan's interest in the fair value of the Trust investments is approximately 1% of the Trust's assets as of December 31, 2015 and 2014. Interest and dividend income earned by the Trust amounted to $1,648,656 and $1,542,875 for the years ended December 31, 2015 and 2014, respectively.

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

Investments of the Trust, including those bought, sold or held during the year, depreciated $1,720,410 and appreciated $6,456,478 for the years ended December 31, 2015 and 2014, respectively.

4. Fair value measurements

The framework for measuring fair value provides 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under GAAP are described as follows:

- Level 1 — inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 — inputs to the valuation methodology include
    - quoted prices for similar assets or liabilities in active markets;
    - quoted prices for identical or similar assets or liabilities in inactive markets;
    - inputs other than quoted prices that are observable for the asset or liability;
    - inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 — inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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, 2015 and 2014. These methodologies were consistently applied to all assets and liabilities of the Plan.

Common stocks

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

U.S. government agency obligations

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

Cash and cash equivalents (money market funds)

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

The following table sets forth by level, within the fair value hierarchy, the Trust's assets at fair value as of December 31, 2015 and 2014. The Trust has no assets classified within Level 3 of the valuation hierarchy.

Assets at Fair Value as of December 31, 2015

	Level 1	Level 2	Total
Common stock	$ 122,626,625	$ -	$ 122,626,625
Government bonds	868,669	-	868,669
Cash and cash equivalents	-	10,991,952	10,991,952
	$ 123,495,294	$ 10,991,952	$ 134,487,246

Assets at Fair Value as of December 31, 2014

	Level 1	Level 2	Total
Common stock	$ 133,900,794	$ -	$ 133,900,794
Government bonds	999,813	-	999,813
Cash and cash equivalents	-	6,603,408	6,603,408
	$ 134,900,607	$ 6,603,406	$ 141,504,015

5. Funding policy

The Company's policy is to meet all regulatory minimum-funding requirements and to fund the amortization of each element of any unfunded accrued liability over twenty years from the date of establishment. No minimum funding contribution was required for the year ended December 31, 2015. A minimum-funding contribution of approximately $26,000 was required for the year ended December 31, 2014. Any overages will be used to offset future year contributions, as needed.

6. Income tax status

The Plan has received a determination letter from the IRS dated August 7, 2014, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the “Code”) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification.

7. Administrative expenses

Prior to January 1, 2015, one employee of the Company performed certain administrative services for the Trust. The Trust reimbursed the Company for such services which amounted to approximately $14,000 in 2014. Other employees also perform administrative functions for the Trust; however, these services are not reimbursed by the Trust.

8. Subsequent events

In preparing the Plan's financial statements, management has evaluated all subsequent events and transactions for potential recognition or disclosure through August 12, 2016, the date the financial statements were available for issuance.

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

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
Acme Brick Company Union Pension Plan -- Perla, Arkansas

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Acme Building Brands, Inc.

D Employer Identification Number (EIN)
75-2864968

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2015

2 Assets:

a Market value	**2a**	1,302,661
b Actuarial value	**2b**	1,302,661

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	29	520,425	520,425
b For terminated vested participants	26	182,241	182,241
c For active participants	36	399,013	399,013
d Total	91	1,101,679	1,101,679

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**	6.35 %
6 Target normal cost	**6**	5,260

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

05/04/2016
Date

Bruce R. Nordstrom, FSA, EA, MAAA
Type or print name of actuary

14-05871
Most recent enrollment number

MHBT
Firm name

(972) 770-1600
Telephone number (including area code)

8144 Walnut Hill Lane
16th Floor
Dallas TX 75231
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)	11	10,802
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)	11	10,802
10	Interest on line 9 using prior year's actual return of 5.41%	1	584
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		25155
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.55%		1648
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		26803
	d Portion of (c) to be added to prefunding balance		26803
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)	12	38189

Part III Funding Percentages

14	Funding target attainment percentage	14	114.77 %
15	Adjusted funding target attainment percentage	15	114.77 %
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	116.20 %
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
			Totals ► 18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.72 %	6.11 %	6.81 %	☐ 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 subject to 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	5,260
b Excess assets, if applicable, but not greater than line 31a	31b	5,260

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:

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	

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

Schedule SB, line 19 - Discounted Employer Contributions for the 2015 Plan Year

Date	Amount Paid by Employer	# Days Discounted	Adjusted to 01/01/2015 Using a 6.35% Rate
	0		0

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

Schedule SB, Line 26 – Schedule of Active Participant Data

	Years of Credited Service										
Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Up	Total
0 - 24	0	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0	0	0	0
35 - 39	0	0	0	2	0	0	0	0	0	0	2
40 - 44	0	0	0	1	2	1	0	0	0	0	4
45 - 49	0	0	0	0	2	1	0	0	0	0	3
50 - 54	0	0	0	1	2	4	1	4	1	0	13
55 - 59	0	0	0	0	2	0	2	1	6	1	12
60 - 64	0	0	0	0	0	0	1	1	0	0	2
65 & Up	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	4	8	6	4	6	7	1	36

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

Actuarial Assumptions

Other than those prescribed, the assumptions below represent an estimate of future experience for the plan:

Mortality: The prescribed IRS 2015 Combined Static Mortality Table has been used.

Interest Rate for Participant Disclosure and Target Funding Liability purposes: Prescribed HATFA segment rates used are 4.72% for the first 5 years, 6.11% for the next 15 years, and 6.81% for the rest of the period.

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

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

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

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

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

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

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

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

Loading for Expenses: Expenses paid from the trust each year are assumed to be 0.4% of plan assets. This is the approximate average of the expenses paid from the trust over the last three years.

Changes Since Last Year: None other than the prescribed mortality and interest changes.

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

Asset Valuation Method

The actuarial value of assets is equal to the market value of assets as of the first day of the plan year, plus any receivable employer contributions attributed to the prior plan year. Such receivables are discounted with interest at the prior year's effective interest rate.

The market value of assets shown by plan within the master trust has been determined by an asset split developed by the plan sponsor.

Valuation Procedures

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

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

The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.

Based on our understanding of the plan sponsor's controlled group of corporations, the plan meets minimum coverage requirements under IRC Section 410(b) and the minimum participation rules under IRC Section 401(a)(26) since the plan only covers employees under a collective bargaining agreement and because the plan meets the definition of a "frozen plan", specifically under IRC Section 401(a)(26)-2(b) and the prior benefit structure requirements, specifically under IRC Section 401(a)(26)-3.

Funding Methodology

The funding methodology prescribed by ERISA is consistent with the plan accumulating adequate assets to make benefit payments when due, assuming that all actuarial assumptions will be realized and that the contributions will be made when due. In this valuation, we are determining market-consistent present values, which may be volatile as economic circumstances change. This may incent the plan sponsor to choose an asset allocation that reduces said volatility.

Schedule SB, Part V – Summary of Plan Provisions

Effective Date of Plan and Plan Year
The plan provisions used were based on the provisions of the plan as restated effective December 31, 2013.

The plan year is the calendar year.

Sponsoring Employer
Acme Brick Company.

Participation Requirements
Each Acme Brick Company employee who is represented by the United Steel, Paper & Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (USW), Local No. 602 of Perla, Arkansas is eligible to participate in the plan on the January 1st or July 1st after having worked at least 1,000 hours during the first 12 months of employment (or any subsequent calendar year).

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

Type of Plan
Self-administered, trusteed defined benefit pension plan.

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

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

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

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

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

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

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

Normal Retirement Benefit
Eligibility is the first day of the month coincident with or next following attainment of age 65 and completion of at least 5 years of vesting service, or 5 years of participation if earlier. The monthly lifetime only benefit is equal to:

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

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

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

Payments begin at actual retirement without actuarial increase because of age. In no event will this late retirement benefit be less than the actuarial equivalent of the normal retirement benefit.

Early Retirement Benefit
At or after age 60, provided the employee has completed at least 5 years of vesting service. The monthly lifetime only annuity, payable at the employee's normal retirement date, is equal to the benefit as defined above for normal retirement using the number of years of benefit service the participant would have accumulated had his employment continued uninterrupted to normal retirement date, multiplied by a fraction, the numerator of which is equal to the number of years of benefit service accrued to the earlier of date of retirement and March 31, 2006, and the denominator of which is the number of years of benefit service the participant would have accumulated had his employment continued uninterrupted to normal retirement date.

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

Termination Benefit
At any age, provided the employee has completed at least 5 years of vesting service. The monthly lifetime only annuity is computed as for early retirement, considering benefit service earned at termination. Payments will commence at normal retirement date, if the participant is living, although if requested, a reduced pension may be paid as early as age 60. The reduction for early commencement is the same as for early retirement.

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

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

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

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

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

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

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

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

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

Expenses
Paid by the trust if not paid by the employer.

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

Special Lump Sum Payments
All participants with deferred, vested benefits who terminated by September 30, 2012 could elect special lump sum benefits during a special election period between November 1, 2012 and November 30, 2012. All such special lump sum payments were paid during the month of December 2012 and were calculated based on the assumptions outlined in Amendment No. Four.

Changes Since Last Year
None.

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

Schedule SB, line 32 - Schedule of Amortization Bases

Type of Base	Valuation Date	Present Value of Remaining Installments	Number of Years Remaining	Amortization Installment

None