

RETIREMENT PLAN

Profit Sharing Benefit*



Oldcastle
Materials



STAKER | PARSON
COMPANIES



JACK B. PARSON
COMPANIES



IDAHO SAND & GRAVEL
COMPANY



IDAHO CONCRETE
COMPANY



WESTERN ROCK
PRODUCTS

We are providing this information so that you have an overview of upcoming changes and enhancements to your 401(k) and profit sharing benefits. Please contact your Benefits Administrator with questions.

PROFIT SHARING BENEFIT Q&A

What is the profit sharing plan?	This is a plan in which Oldcastle Materials will share the successes of the company with eligible employees. The amount of the contribution will be based on the profitability of the Oldcastle Materials each calendar year.
When does the profit sharing plan take effect?	January 1, 2010
When will the employer contributions be made?	Contributions for the 2010 profit sharing plan year will be made in 2011.
Do I need to enroll?	No, all eligible employees will be enrolled in the profit sharing plan.
Do I have to participate in the 401(k) plan in order to receive a profit sharing contribution?	No, you do not have to participate in the 401(k) plan in order to receive a profit sharing plan contribution.
When will I be vested?	Contributions in the new plan will have a 5 year graded vesting schedule. Credit for prior service will apply.
When am I eligible to receive profit sharing?	An employee must have one year of service from date of hire, have 1,000 hours of service in the plan year and must be employed on the last day of the plan year to be eligible to receive profit sharing.