

SUMMARY OF MATERIAL PLAN MODIFICATION
Americana Building Products, Inc.
Health Reimbursement Arrangement Plan
Effective March 31, 2017

This Summary of Material Modification supplements and amends the Summary Plan Description (SPD) for this Plan previously provided to you. You should retain this document with your copy of the SPD. This notice is a Summary of Material Plan Modifications made to the following Plan:

Americana Building Products, Inc.
Health Reimbursement Arrangement Plan

Plan #: 503

The legal name, address and Federal Employer Identification Number of the Employer are:

Americana Building Products, Inc.
#2 Industrial Dr.
P O Box 1290
Salem, IL 62881

EIN: 37-1184278

The Employer has amended your Plan effective March 31, 2017 to allow the following:

Future Of The Health Reimbursement Arrangement

The Plan is based on the Employer's understanding of the current provisions of the Internal Revenue Code, and relevant Department of the Treasury rulings. The Employer reserves the right to amend or discontinue the Plan if regulations or changes in the tax law make it advisable to do so. If the Plan is amended or terminated, it will not affect any benefit to which you are entitled before the date of the amendment or termination.

Effective March 31, 2017, the Employer will discontinue funding to each Participant's HRA account under this Plan. With regard to claims incurred from January 1, 2017 through March 31, 2017, those claims can be submitted through March 31, 2017. Any unused balance of Benefit Credits in a Participant's HRA account after March 31, 2017 shall be forfeited. This Plan will be terminated as of March 31, 2017.

KEEP THIS NOTICE WITH YOUR SUMMARY PLAN DESCRIPTION