

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), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>07/01/2009</u> and ending <u>06/30/2010</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input checked="" type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ROCKY FLATS RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/1954</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>07/01/1954</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>				
1c Effective date of plan <u>07/01/1954</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.</u> <u>MSIN H6-06, P.O. BOX 850</u> <u>RICHLAND, WA 99352</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>26-0771181</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>509-373-1419</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>562000</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>26-0771181</u>	2c Sponsor's telephone number <u>509-373-1419</u>	2d Business code (see instructions) <u>562000</u>	
2b Employer Identification Number (EIN) <u>26-0771181</u>					
2c Sponsor's telephone number <u>509-373-1419</u>					
2d Business code (see instructions) <u>562000</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	04/18/2011	LEANNA C NIGHSWONGER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/18/2011	LEANNA C NIGHSWONGER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") WASHINGTON RIVER PROTECTION SOLUTIONS, LLC. MSIN H6-06, P.O. BOX 850 RICHLAND, WA 99352	3b Administrator's EIN 26-0771181 3c Administrator's telephone number 509-373-1419
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	7183
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	3330
c Other retired or separated participants entitled to future benefits.....	6c	3136
d Subtotal. Add lines 6a , 6b , and 6c	6d	6466
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	607
f Total. Add lines 6d and 6e	6f	7073
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 Characteristic Codes in the instructions:
 1A 1G

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	(1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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) ☒ 1 **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010		
A Name of plan ROCKY FLATS RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500. WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.		
D Employer Identification Number (EIN) 26-0771181		

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
METROPOLITAN LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
13-5581829	65978	GAC 1493A		07/01/2009	06/30/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☒ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	26409690
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c Additions: (1) Contributions deposited during the year	7c(1)	0
(2) Dividends and credits	7c(2)	0
(3) Interest credited during the year	7c(3)	2128129
(4) Transferred from separate account	7c(4)	0
(5) Other (specify below)	7c(5)	0

(6) Total additions	7c(6)	2128129
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d Total of balance and additions (add b and c(6))	7d	28537819
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	558174
(2) Administration charge made by carrier	7e(2)	64554
(3) Transferred to separate account	7e(3)	0
(4) Other (specify below)	7e(4)	20698

▶ **TAXES & RISK CHARGES**

(5) Total deductions	7e(5)	643426
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f Balance at the end of the current year (subtract e(5) from d)	7f	27894393
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

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

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

A Name of plan <u>ROCKY FLATS RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.</u>	D Employer Identification Number (EIN) <u>26-0771181</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500

Part I	Basic Information																								
1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2009</u>																								
2	Assets: <table><tr><td>a Market value</td><td>2a</td><td><u>468630519</u></td></tr><tr><td>b Actuarial value</td><td>2b</td><td><u>468630519</u></td></tr></table>	a Market value	2a	<u>468630519</u>	b Actuarial value	2b	<u>468630519</u>																		
a Market value	2a	<u>468630519</u>																							
b Actuarial value	2b	<u>468630519</u>																							
3	Funding target/participant count breakdown <table><thead><tr><th></th><th>(1) Number of participants</th><th>(2) Funding Target</th></tr></thead><tbody><tr><td>a For retired participants and beneficiaries receiving payment</td><td>3a <u>3940</u></td><td><u>337804216</u></td></tr><tr><td>b For terminated vested participants</td><td>3b <u>3267</u></td><td><u>90699716</u></td></tr><tr><td>c For active participants:</td><td></td><td></td></tr><tr><td>(1) Non-vested benefits</td><td>3c(1)</td><td><u>0</u></td></tr><tr><td>(2) Vested benefits</td><td>3c(2)</td><td><u>0</u></td></tr><tr><td>(3) Total active</td><td>3c(3) <u>0</u></td><td><u>0</u></td></tr><tr><td>d Total</td><td>3d <u>7207</u></td><td><u>428503932</u></td></tr></tbody></table>		(1) Number of participants	(2) Funding Target	a For retired participants and beneficiaries receiving payment	3a <u>3940</u>	<u>337804216</u>	b For terminated vested participants	3b <u>3267</u>	<u>90699716</u>	c For active participants:			(1) Non-vested benefits	3c(1)	<u>0</u>	(2) Vested benefits	3c(2)	<u>0</u>	(3) Total active	3c(3) <u>0</u>	<u>0</u>	d Total	3d <u>7207</u>	<u>428503932</u>
	(1) Number of participants	(2) Funding Target																							
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b For terminated vested participants	3b <u>3267</u>	<u>90699716</u>																							
c For active participants:																									
(1) Non-vested benefits	3c(1)	<u>0</u>																							
(2) Vested benefits	3c(2)	<u>0</u>																							
(3) Total active	3c(3) <u>0</u>	<u>0</u>																							
d Total	3d <u>7207</u>	<u>428503932</u>																							
4	If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/> <table><tr><td>a Funding target disregarding prescribed at-risk assumptions</td><td>4a</td><td></td></tr><tr><td>b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor</td><td>4b</td><td></td></tr></table>	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 at-risk for fewer than five consecutive years and disregarding loading factor	4b																			
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b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b																								
5	Effective interest rate	5 <u>6.42 %</u>																							
6	Target normal cost	6 <u>2000000</u>																							

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>04/15/2011</u>
Signature of actuary <u>PAUL MARRS</u>	Date <u>11-07429</u>
Type or print name of actuary <u>MERCER</u>	Most recent enrollment number <u>303-376-0800</u>
Firm name <u>1225 17TH STREET, SUITE 2200</u> <u>DENVER, CO 80202-5854</u>	Telephone number (including area code)
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

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 (Item 13 from prior year)	14200000	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	14200000	0
10	Interest on item 9 using prior year's actual return of <u>3.66</u> %	519720	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		73204748
b	Interest on (a) using prior year's effective rate of <u>6.63</u> %		4853475
c	Total available at beginning of current plan year to add to prefunding balance		78058223
d	Portion of (c) to be added to prefunding balance.....		78058223
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	14719720	78058223

Part III Funding percentages			
14	Funding target attainment percentage.....	14	87.71 %
15	Adjusted funding target attainment percentage.....	15	109.36 %
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	94.28 %
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
10/15/2009	8599948				
Totals ►			18(b)	8599948	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 contribution 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 8445940
20 Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th 0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	2000000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	34771334	6445940
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 (item 31 + item 32a + item 32b – item 33).....	34	8445940
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	8445940
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	8445940
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010		
A Name of plan ROCKY FLATS RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.		D Employer Identification Number (EIN) 26-0771181

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

METROPOLITAN LIFE INSURANCE COMPANY

13-5581829

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	85252	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) 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 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

A Name of plan ROCKY FLATS RETIREMENT PLAN	B Three-digit plan number (PN) ► 002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.	D Employer Identification Number (EIN) 26-0771181

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: ROCKY FLATS DEF BEN PLAN MASTER TR

b Name of sponsor of entity listed in (a): WASHINGTON RIVER PROTECTION SOLNS

c EIN-PN 04-6787120-001	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 472632399
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a Name of MTIA, CCT, PSA, or 103-12 IE: TBC INC. POOLED EES DAILY LIQUIDITY

b Name of sponsor of entity listed in (a): BOSTON SAFE DEPOSIT AND TRUST CO.

c EIN-PN 04-6388516-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95762
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) 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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010		
A Name of plan ROCKY FLATS RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.	D Employer Identification Number (EIN) 26-0771181	

Part I	Asset and Liability Statement
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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)	84482224	0
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	42	13
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)	99159	95762
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	360947806	472632399
(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)	26409690	27894393
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	471938921	500622567

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	591943	478108
k Total liabilities (add all amounts in lines 1g through 1j)	1k	591943	478108

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	471346978	500144459
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	8599948	
(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)		8599948
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2128129	
(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)		2128129
(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

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		195
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		52491879
(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		63220151

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	34091428	
(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)		34091428
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)	331242	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		331242
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		34422670

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		28797481
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

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

(1) Name: LARSONALLEN LLP

(2) EIN: 41-0746749

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

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

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.			

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☐ Yes ☒ No Amount:

- 5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

A Name of plan <u>ROCKY FLATS RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WASHINGTON RIVER PROTECTION SOLUTIONS, LLC.</u>	D Employer Identification Number (EIN) <u>26-0771181</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
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): _____ Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>1</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> 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	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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> 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(es). If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input checked="" type="checkbox"/> 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?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: 23% Investment-Grade Debt: 63% High-Yield Debt: 1% Real Estate: 0% Other: 13%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☒ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☒ Modified duration ☐ Other (specify):

INDEPENDENT AUDITORS' REPORT

Benefits Plan Committee
Rocky Flats Retirement Plan
Richland, Washington

We were engaged to audit the accompanying statement of net assets available for benefits of the Rocky Flats Retirement Plan (the Plan) as of June 30, 2010, the related statement of changes in net assets available for benefits for the year then ended, and the supplementary schedule of assets (held at end of year) as of June 30, 2010. These financial statements and supplementary schedule are the responsibility of the Plan's management. The financial statements of the Plan as of June 30, 2009, were audited by LeMaster & Daniels PLLC (whose practice became part of LarsonAllen LLP effective November 1, 2010). As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed the other auditors not to perform and they did not perform any audit procedures with respect to the information certified by the trustee and asset custodian. Their report dated April 7, 2010, indicated that (a) because of the significance of information they did not audit, they were unable to, and did not, express an opinion in the financial statements taken as a whole and (b) the term and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

As permitted by 29 CFR 2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 10, which was certified by The Bank of New York Mellon/BNY Mellon, N.A. and Metropolitan Life Insurance Company, the trustee and asset custodian, respectively, of the Plan, except for comparing the information with the related information included in the financial statements and supplementary schedule. We have been informed by the Plan administrator that the trustee and asset custodian hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustee and asset custodian as of and for the year ended June 30, 2010, that the information provided to the Plan administrator by the trustee and asset custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 financial statements and supplementary schedule taken as a whole. The form and content of the information included in the 2010 financial statements and supplementary schedule, other than that derived from the information certified by the trustee and asset custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Larson Allen LLP". The script is cursive and fluid, with the letters "Larson" and "Allen" connected, and "LLP" written separately at the end.

LarsonAllen LLP

Tri-Cities, Washington
April 11, 2011

Schedule SB, Line 32 - Schedule of Amortization Bases**Shortfall bases**

Year established		Outstanding balance	Years remaining		Installment
2008	\$	34,771,334	6	\$	6,445,940
Total	\$	34,771,334		\$	6,445,940

Waiver bases

Year established		Outstanding balance	Years remaining		Installment
	\$			\$	
Total	\$	0		\$	0

Schedule SB, Part V - Summary of Plan Provisions

Following is a summary of the major plan provisions used to determine the plan's financial position. It should not be used in determining plan benefits.

Effective date and plan year	Original plan: Original effective date for the salaried plan is July 1, 1954, and the original effective date for the hourly plan is July 1, 1973. Restated plan: The merger date of the two plans is May 1, 2002. This valuation is based on the plan provisions in effect on the valuation date. Plan year: July 1 through June 30
Most recent amendment	October 1, 2008
Status of the plan	The plan has inactive participants only and is closed to new entrants.
Significant events that occurred during the year	None.
Definitions	
▪ Covered employees	Salaried: All former salaried employees of a participating employer at the Rocky Flats Environmental Technology Site. Hourly: All former hourly-rated employees of Kaiser-Hill Company, LLC who were covered by the collective bargaining agreement between Kaiser-Hill and the United Steelworkers of America, Local 8031. As a result of the site closure, there will be no new covered employees in the future.
▪ Participation	Plan is inactive and closed to new entrants
▪ Employee contributions	No employee contributions are required or allowed.
▪ Vesting service	Years and partial years of service beginning with the first hour of service performed as a covered employee with a participating employer. Vesting service subsequently earned through March 31, 2006 at other DOE sites will be included.
▪ Credited service	Years and partial years of service beginning with the first hour of service performed as an eligible employee with a participating employer.

Schedule SB, Part V - Summary of Plan Provisions - Continued

▪ Pensionable earnings	<p>Salaried: W-2 earnings, not including cost-of-living bonuses, overtime pay, shift differentials and similar items.</p> <p>Hourly: Straight-time hourly rate times 40 for any week the Participant accrues Credited Service, not including commissions, bonuses, incentive pay, overtime pay, shift differentials and similar items.</p> <p>Compensation is limited by Section 401(a)(17) of the Internal Revenue Code.</p>
▪ Final average earnings	<p>Salaried: The average of the highest 60 consecutive months of compensation out of the last fifteen calendar years within the period of Credited Service and ending on the earlier of the termination date or retirement date. Participant's average monthly compensation shall include compensation earned subsequently at another Company or Affiliated Company</p> <p>Hourly: Average of the last five calendar years of compensation ending with the participant's separation from service.</p>
▪ Actuarial equivalence	<p>Mortality: UP84</p> <p>Interest: 9.0%</p>
Normal retirement	
▪ Eligibility	<p>The Normal Retirement Age is 65.</p> <p>The Normal Retirement Date is the first of month coinciding with or next following Normal Retirement Age.</p>
▪ Benefit	<p>Salaried: 1.5% of the Average Monthly Compensation times Credited Service.</p> <p>Hourly: Greater of:</p> <ul style="list-style-type: none"> (1) the benefit accrued as of July 1, 1976 plus 1.15% of the Average Monthly Compensation times Credited Service, and (2) \$52 times Credited Service effective January 1, 2003 \$53 times Credited Service effective January 1, 2004 \$54 times Credited Service effective January 1, 2005

Schedule SB, Part V - Summary of Plan Provisions - Continued

Early retirement	
<ul style="list-style-type: none"> Eligibility 	<p>Salaried: Before Normal Retirement Age and on or after any of the following:</p> <ul style="list-style-type: none"> Age 50 and 10 years of Vesting Service; or "Rule of 70" with 10 years of Vesting Service upon layoff. <p>Hourly: Before Normal Retirement Age and on or after any of the following:</p> <ul style="list-style-type: none"> Age 50 and 10 years of Vesting Service; or Age 60; or "Rule of 70" with 10 years of Vesting Service upon layoff.
<ul style="list-style-type: none"> Benefit 	<p>Benefits are reduced from the earliest of :</p> <ul style="list-style-type: none"> Age 55 and "Rule of 85"; or Age 60 and 20 years of Vesting Service; or Age 62 and 10 years of Vesting Service; or Age 65. <p>Salaried: Benefits are reduced by 5/12% per month prior to earliest unreduced date.</p> <p>Hourly: Benefits are reduced by 1/3% per month prior to earliest unreduced date.</p> <p>Hourly plan participants are also entitled to a \$300 monthly Social Security supplement payable until age 62 if they retire from active employment.</p>
Late retirement	
<ul style="list-style-type: none"> Eligibility 	Participants who continue employment beyond their Normal Retirement Age will be entitled to the Late Retirement Benefit.
<ul style="list-style-type: none"> Benefit 	The Late Retirement Benefit is calculated using earning and service at the Late Retirement Date payable as of the Late Retirement Date.

Schedule SB, Part V - Summary of Plan Provisions - Continued

Deferred vested	
▪ Eligibility	Payable for termination for reasons other than death or retirement after completing five years of Vesting Service.
▪ Benefit	<p>Salaried: Monthly pension benefit determined as of termination date payable at age 65. An employee with at least 10 years of Vesting Service at termination may elect to receive benefits at any time after attainment of age 50 with benefits reduced as if for early retirement.</p> <p>Hourly: Monthly pension benefit determined as of the termination date, payable at age 65. An employee may elect to receive benefits at any time after attainment of the earlier of:</p> <ol style="list-style-type: none"> 1. Age 50 and 20 years of Vesting Service, or 2. Age 55 and 10 years of Vesting Service, or 3. Age 60 <p>with benefits reduced by ½% for each month by which benefit commencement precedes Normal Retirement Age to age 55, and by ¼% for each month by which benefit commencement precedes age 55.</p>
Disability	
▪ Eligibility	<p>Salaried: Upon total and permanent disability after age 40, 10 years of Vesting Service.</p> <p>Hourly: Upon total and permanent disability after completing 10 years of Vesting Service.</p>
▪ Benefit	<p>Salaried: Benefit determined as for early retirement, based on the employee's credited service and compensation as of the date of disability. Benefit is deferred until the later of attainment of age 50 and expiration of long-term disability benefits or similar benefits. At age 65, the benefit is recomputed to recognize half credit for the period of disability before age 65.</p> <p>Hourly: Greater of the Normal Retirement Benefit at age 65 or a \$300 monthly benefit plus a \$400 supplemental benefit payable until age 65 if the participant is not receiving Social Security Disability benefits.</p>

Schedule SB, Part V - Summary of Plan Provisions - Continued

Pre-retirement death	
▪ Eligibility	Payable upon death of an active employee after one year of marriage and while eligible for deferred vested, early, normal, or postponed retirement benefits, with a surviving spouse.
▪ Benefit	<p>Salaried: Benefit payable is greater of:</p> <ol style="list-style-type: none"> 50% of the amount that would have been payable had the employee retired on the day prior to death with the 50% Joint & Survivor annuity $\frac{1}{2}\%$ of the Average Monthly Compensation times Credited Service (reduced if the spouse is more than 5 years younger than the participant). <p>Hourly: 50% of the amount that would have been payable had the employee retired at the earliest retirement date with the 50% Joint & Survivor annuity.</p>
Form of benefits	
▪ Optional forms	<p>The following optional forms of retirement benefits are available to both salaried and hourly plan participants:</p> <ul style="list-style-type: none"> Life Annuity (for married participants) 50% Joint & Survivor 100% Joint & Survivor Lump Sum, if either a retirement eligible participant at termination or laid off terminated vested participant <p>The following optional forms of retirement benefits are available to salaried plan participants only:</p> <ul style="list-style-type: none"> 75% Joint & Survivor Level Benefit Variable Annuity for certain frozen accrued benefits <p>Hourly plan participants retiring from active service are guaranteed 60 monthly payments.</p>
▪ Lump sums	For participants who are not eligible for retirement, the benefit is the actuarial equivalent of the age 65 accrued benefit. For retirement eligible employees, the lump sum is the actuarial equivalent of the age 65 accrued benefit payable at the later of a) the unreduced retirement age plus 3 years (not greater than 65) or b) current age. The interest rate is the average of the 30-year Treasuries for the months of August and September in the year before payment and the 1994 Group Annuity Reserving Table (50% male, 50% female) of Rev. Rul. 2001-62.
Miscellaneous	

Schedule SB, Part V - Summary of Plan Provisions - Continued

▪ Maximum compensation	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2009 the limit is \$245,000.
▪ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2009 the limit is \$195,000.
▪ Administration	Washington River Protection Solutions, LLC
▪ Funding medium	Trust
▪ Benefits not included in valuation	None
▪ Changes since the prior valuation	Maximum compensation and maximum benefits were updated from 2008 to 2009.

Benefits included or excluded – effective July 1, 2008

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Late retirement increases:**
 - *Active participants:* There are no active participants.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are not valued with a late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.

ROCKY FLATS RETIREMENT PLAN
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEARS ENDED JUNE 30, 2010 AND 2009

**ROCKY FLATS RETIREMENT PLAN
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YEARS ENDED JUNE 30, 2010 AND 2009**

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INDEPENDENT AUDITORS' REPORT

Benefits Plan Committee
Rocky Flats Retirement Plan
Richland, Washington

We were engaged to audit the accompanying statement of net assets available for benefits of the Rocky Flats Retirement Plan (the Plan) as of June 30, 2010, the related statement of changes in net assets available for benefits for the year then ended, and the supplementary schedule of assets (held at end of year) as of June 30, 2010. These financial statements and supplementary schedule are the responsibility of the Plan's management. The financial statements of the Plan as of June 30, 2009, were audited by LeMaster & Daniels PLLC (whose practice became part of LarsonAllen LLP effective November 1, 2010). As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the Plan administrator instructed the other auditors not to perform and they did not perform any audit procedures with respect to the information certified by the trustee and asset custodian. Their report dated April 7, 2010, indicated that (a) because of the significance of information they did not audit, they were unable to, and did not, express an opinion in the financial statements taken as a whole and (b) the term and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

As permitted by 29 CFR 2520.103-8 of the U.S. Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in note 10, which was certified by The Bank of New York Mellon/BNY Mellon, N.A. and Metropolitan Life Insurance Company, the trustee and asset custodian, respectively, of the Plan, except for comparing the information with the related information included in the financial statements and supplementary schedule. We have been informed by the Plan administrator that the trustee and asset custodian hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the trustee and asset custodian as of and for the year ended June 30, 2010, that the information provided to the Plan administrator by the trustee and asset custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 financial statements and supplementary schedule taken as a whole. The form and content of the information included in the 2010 financial statements and supplementary schedule, other than that derived from the information certified by the trustee and asset custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Larson Allen LLP". The script is cursive and fluid, with the letters "Larson" and "Allen" connected, and "LLP" written separately at the end.

LarsonAllen LLP

Tri-Cities, Washington
April 11, 2011

Rocky Flats Retirement Plan

Statements of Net Assets Available for Benefits

	June 30,	
	<u>2010</u>	<u>2009</u>
<i>ASSETS:</i>		
Investments:		
Common/collective trust	\$ 95,762	\$ 99,159
Investment in unallocated insurance contract (note 6)	27,894,393	26,409,690
Investment in Rocky Flats Master Trust (note 7)	472,632,399	360,947,806
Total investments	<u>500,622,554</u>	<u>387,456,655</u>
Receivables:		
Employer contributions	-	84,482,224
Other receivables	13	42
Total receivables	<u>13</u>	<u>84,482,266</u>
	500,622,567	471,938,921
<i>LIABILITIES:</i>		
Administrative expenses payable	<u>478,108</u>	<u>591,943</u>
<i>NET ASSETS AVAILABLE FOR BENEFITS</i>	<u>\$ 500,144,459</u>	<u>\$ 471,346,978</u>

See accompanying notes to financial statements.

Rocky Flats Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Years Ended June 30,	
	<u>2010</u>	<u>2009</u>
<i>ADDITIONS:</i>		
Investment income:		
Plan interest in income of Rocky Flats Master Trust (note 7)	\$ 52,491,879	\$ 9,689,842
Interest income from investment in unallocated insurance contract and common/collective trust	2,128,324	2,274,982
	<u>54,620,203</u>	<u>11,964,824</u>
Employer contributions	8,599,948	90,183,561
	<u>63,220,151</u>	<u>102,148,385</u>
<i>DEDUCTIONS:</i>		
Benefit payments	34,091,428	33,742,053
Administrative expenses	331,242	301,124
	<u>34,422,670</u>	<u>34,043,177</u>
<i>NET INCREASE</i>	28,797,481	68,105,208
<i>NET ASSETS AVAILABLE FOR BENEFITS:</i>		
Beginning of year	<u>471,346,978</u>	<u>403,241,770</u>
End of year	<u>\$ 500,144,459</u>	<u>\$ 471,346,978</u>

See accompanying notes to financial statements.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 1 — DESCRIPTION OF THE PLAN:

The following description of the Rocky Flats Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General – Effective May 1, 2002, the Rocky Flats Multiple Employer Salaried Retirement Plan (the Salaried Plan) was merged into this plan, formerly known as the Kaiser-Hill Retirement Plan for Hourly Employees. The merged plan was renamed The Rocky Multiple Employer Pension Plan. As a result of this merger, \$272,023,554 of assets were transferred into the Plan. The Plan was converted from a single employer plan to a multiple employer plan at this time. Accordingly, all benefits earned under the Salaried Plan prior to May 1, 2002 will be payable out of the merged plan.

The Plan is a defined benefit pension plan covering hourly rated and salaried employees, who were employed at the Rocky Flats Plant, a plant owned by the United States Government Department of Energy (DOE) as further discussed below. Effective July 1, 1995, the Rocky Flats Plant was operated by Kaiser-Hill Company, LLC (Kaiser-Hill or Company), who had a contract to operate the Rocky Flats Plant until closure, which was in October 2005. Effective January 1, 2006, the Plan was amended so that there would be no new participants in the Plan after January 1, 2006.

The Plan is extended to all hourly rated employees who are employed by Kaiser-Hill and who were covered by the collective bargaining agreement between Kaiser-Hill and the United Steelworkers of America, Local 8031 (Steelworkers Union) and all salaried employees of Participating Companies at the Rocky Flats Plant in Golden, Colorado, who performed work covered by contract with the DOE and not covered by another company pension plan. The Participating Companies were Kaiser-Hill Company, LLC; Safe Sites of Colorado, LLC (through April 30, 2006); DynCorp of Colorado, Inc. (through April 29, 2002); Rocky Mountain Remediation Services, LLC (through December 31, 2001); Wackenhut Services, LLC (through December 31, 2003); and Rocky Flats Closure Site Services (through April 30, 2006). As such, the Plan became a single employer plan effective April 30, 2006 and was renamed the Rocky Flats Retirement Plan.

The Benefits Plan Committee of the Participating Company (the Benefit Committee) and the Plan administrator controlled and managed the operation and administration of the Plan. The Plan's investment assets consist of master trust funds and other funds held by the Bank of New York Mellon/BNY Mellon, N.A. (Mellon Bank) and an unallocated insurance contract with the Metropolitan Life Insurance Company (Metropolitan). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective September 20, 2006, sponsorship and administration of the Plan was transferred to CH2M HILL Hanford Group Inc. Upon closure of the Rocky Flats Plant, all participant benefits were fully vested. The funding of required Plan contributions is the responsibility of the DOE.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 1 – DESCRIPTION OF THE PLAN (continued):

On October 1, 2008, Washington River Protection Solutions (the Company) took over sponsorship and administration of the Plan.

Effective January 1, 2008, responsibility for administration of the Plan was transferred to Mercer.

Retirement benefits – Former employees with five years of vesting service, as defined by the Plan, are entitled to pension benefits upon retirement. The Plan provides for normal retirement benefits upon reaching age 65 and has provisions for early retirement, disability benefits, and death benefits. For former hourly rated employees, benefits are determined based upon one of two methods, as defined by the Plan, with the greater amount of the two methods being selected. For former salaried employees, benefits are determined based on years of credited service, as defined by the Plan, multiplied by a percentage of average monthly compensation.

Benefits are payable in the form of a joint and survivor annuity, a single-life annuity, a lump-sum payment, or other optional forms.

Effective January 8, 2001, the following changes for hourly rated employees were made to the Plan:

- The minimum benefit was increased from \$48/month times credited service to:
 - \$50/month times credited service for retirements on or after 1/1/2002
 - \$52/month times credited service for retirements on or after 1/1/2003
 - \$53/month times credited service for retirements on or after 1/1/2004
 - \$54/month times credited service for retirements on or after 1/1/2005
- Currently, there is a lump-sum option available only to certain surviving spouses. This benefit is the actuarial-equivalent of the participant's age 65 accrued benefit.
- Eligibility for early retirement was extended to participants who are 50 years old with 10 years of service and to participants with age plus service of at least 70.

Effective March 20, 2001, the Salaried Plan was amended in that eligibility for early retirement for salaried employees was extended to participants with age plus service of at least 70.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 2 — SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting and use of estimates – The accompanying financial statements have been prepared on the accrual basis of accounting. The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from these estimates.

Expenses – The sponsor pays for expenses incurred by their personnel that are related to the Plan. The Plan pays for all other costs associated with the Plan.

Fair value measurements and disclosures – Effective July 1, 2008, the Plan adopted Financial Accounting Standards Board (FASB) *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, which provides a framework for measuring fair value under accounting principles generally accepted in the United States of America. The standard applies to all financial instruments that are being measured and reported on a fair value basis.

Under the provisions of ASC 820, fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 13 for the expanded disclosure.

In September 2009, FASB issued an amendment to ASC 820, *Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)*, which provides guidance on how entities should estimate fair value of certain alternative investments. The fair value of investments within the scope of this guidance can now be determined using net asset value (NAV) per share as a practical expedient, when the fair value is not readily determinable, unless it is probable the investment will be sold at something other than NAV. It also requires disclosure of certain attributes by major category of alternative investments, regardless of whether the practical expedient was used. This amendment was effective for periods ending after December 15, 2009. See note 13 for the impact of the Plan's adoption of this amendment.

In January 2010, FASB issued an amendment to ASC 820, *Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements*, which requires new disclosures and reasons for transfers of financial assets and liabilities between Levels 1 and 2. This amendment also clarifies that fair value measurement disclosures are required for each class of financial assets and liabilities, and those disclosures should include a discussion of inputs and valuation techniques. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances, and settlements instead of netting these changes. With respect to matters other than Level 3 measurements, the amendment was effective and not yet adopted for periods beginning on or after December 15, 2009. The guidance related to Level 3 measurements is effective for periods beginning on or after December 15, 2010, and has not yet been adopted. The Plan is currently evaluating the impact of this new guidance on the disclosures.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

New accounting pronouncements – FASB issued new guidance on accounting for uncertainty in income taxes. The Plan adopted this new guidance for the year ended June 30, 2010. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax-exempt status and had taken no uncertain tax positions that require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements.

Investment valuation – Investments in the Plan are carried at fair value. The fair value of the Plan's interest in the Master Trust (note 7) is based on the Plan's relative investment in the Master Trust, based on the beginning of the year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses. Investments in securities are reported at the last reported sales price at the end of the respective periods using quoted market values. Investments in interest-bearing cash are valued at deposit value, which approximates fair value.

Investments in the collective trust funds are valued using the net asset value of units, which are based on observable market prices for the underlying assets, held by the Plan at year-end.

Investments in the unallocated insurance contract are valued at fair value by discounting the related cash flows based on the current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

Subsequent events – Subsequent events have been evaluated through April 11, 2011, which is the date the financial statements were available to be issued.

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:

Accumulated plan benefits are those future periodic payments attributable under the Plan's provisions for service that employees have rendered. The actuarial present value of accumulated Plan benefits has been determined by an independent actuary and is that amount, which results from 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 death, disability, withdrawal, or retirement) between the benefit information date and the expected payment dates. The effect of Plan amendments on accumulated Plan benefits is recognized during the year in which such amendments become effective. The actuarial present value of accumulated Plan benefits was calculated as of July 1, 2010. Had the valuations been performed as of June 30, 2010, there would be no material differences.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 3 — ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (continued):

Significant actuarial assumptions utilized in the July 1, 2010, valuation are as follows: (1) 5.75% interest rate, (2) average retirement age assumption of 60, and (3) life expectancy assumptions (using the 2010 PPA separate generational annuitant and nonannuitant mortality tables).

Significant actuarial assumptions utilized in the July 1, 2009, valuation were as follows: (1) 6.00% interest rate, (2) average retirement age assumption of 60, and (3) life expectancy assumptions (using the 2009 PPA separate generational annuitant and nonannuitant mortality tables).

The foregoing actuarial assumptions are based on the assumption 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.

The withdrawal and retirement assumptions reflect plant closure in October 2005.

The actuarial present value of accumulated Plan benefits and the changes in the actuarial present value of accumulated Plan benefits is as follows:

	Years Ended	
	June 30,	
	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated Plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 345,091,396	\$ 346,659,630
Other participants	<u>107,353,973</u>	<u>99,535,769</u>
Total vested benefits	452,445,369	446,195,399
Nonvested benefits	<u>-</u>	<u>-</u>
Total actuarial present value of accumulated Plan benefits	<u>\$ 452,445,369</u>	<u>\$ 446,195,399</u>

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 3 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (continued):

	Years Ended June 30,	
	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated Plan benefits as of:		
Beginning of Plan year	\$ 446,195,399	\$ 443,787,642
Increase (decrease) during the year attributable to:		
Benefits accumulated and gains	151,496	(1,298,938)
Benefit payments	(33,129,838)	(33,742,053)
Change in actuarial assumptions	13,450,483	10,766,460
Increase for interest due to decrease in the discount period	<u>25,777,829</u>	<u>26,682,288</u>
Net increase	<u>6,249,970</u>	<u>2,407,757</u>
Actuarial present value of accumulated Plan benefits as of end of plan year	\$ 452,445,369	\$ 446,195,399

Change in actuarial assumptions – The following assumptions were changed since July 1, 2009: The interest rate was changed from 6.00% to 5.75%, and beginning with the July 1, 2010 plan year, actuarial increases for deferred vested participants are included in the liabilities. The interest rate change from 6.25% to 6.00% was the only assumption change from July 1, 2008 to the July 1, 2009 valuation.

NOTE 4 – INVESTMENTS:

The following table presents the investments that represent more than 5% of the Plan's net assets:

	Years Ended June 30,	
	<u>2010</u>	<u>2009</u>
Investment in Rocky Flats Master Trust	\$ 472,632,399	\$ 360,947,806
Metropolitan Life Insurance Company-Group Annuity Contract No. 1493A	27,894,393	26,409,690

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 5 – FUNDING POLICY:

Contributions to provide benefits under the Plan are made solely by the Company and are funded by the DOE. The Company's funding policy is to make cash contributions to the Plan in amounts computed by the Plan's actuary using the projected-unit-credit-cost method and includes amortization of the unfunded accrued liability over a 30-year period. This method and the actuarial assumptions referred to above have been designed to provide sufficient funds to pay benefits as they become payable. Contributions paid by the Company, along with the applicable receivable amount as of June 30, 2010, met or exceeded the minimum funding requirements of ERISA.

NOTE 6 – INVESTMENT IN UNALLOCATED INSURANCE CONTRACT:

The Plan's unallocated insurance contract with Metropolitan is valued at fair value. Investments in the unallocated insurance contract are valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer. Contract value represents accumulated contributions made under the contract plus accumulated investment income, less amounts used to make benefit payments and pay administrative expenses associated with the insurance contract. Investment income is credited annually to the contract as earned, and includes realized and unrealized gains and losses from individual annuity contracts, purchased under a previously existing arrangement, based on Metropolitan's experience under the contract. Contract value plus interest approximates fair market value. The crediting interest rate for Group Annuity Contract Number 1493A for the years ending June 30, 2010 and 2009, was 6.26% and 6.70%, respectively.

The funds remaining with Metropolitan in the unallocated insurance contract relate to an Immediate Participation Guaranteed (IPG) pension for participants, who became vested prior to 1982. These amounts represent the minimum guarantee as estimated by Metropolitan.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 7 – MASTER TRUST:

The Plan's assets are combined with the investment of other Kaiser-Hill employee benefit plans in the Rocky Flats Defined Benefit Master Trust (Rocky Flats Master Trust). On January 15, 1999, the Rocky Flats Retirement Plan for Hourly Plant Protection Employees was designated as an eligible plan to participate in the Rocky Flats Master Trust. Investment income, realized gains (losses) on sales of investments, unrealized appreciation (depreciation) of investments, and Rocky Flats Master Trust administrative expenses are allocated monthly to each plan in the Rocky Flats Master Trust based on the pro rata participation of each plan in the Rocky Flats Master Trust as of the beginning of each month. The fair value of the Plan's interest in the Rocky Flats Master Trust is based on the beginning of the year value of the Plan's interest in the Rocky Flats Master Trust plus actual contributions and allocated investment income less actual distributions and allocated administrative expenses. The investments in the Rocky Flats Master Trust are recorded at fair value where quoted market prices exist. When there are no quoted prices, investments are recorded at fair value of the related underlying investments. Dividends are recorded on the ex-dividend date and investment transactions are recorded on a trade-date basis.

The Plan had an interest of approximately 94% \$(472,728,000) and 93% \$(361,047,000) in the Rocky Flats Master Trust's net assets as of June 30, 2010 and 2009, respectively. In compliance with Department of Labor reporting requirements, the net change in value from participation in the Rocky Flats Master Trust is reported as a single line item in the accompanying statements of changes in net assets available for benefits.

All investments are managed under agreements by which the investment managers have been given the authority to make individual investment decisions with specific guidelines and investment objectives provided by the Benefit Committee.

The Plan's interest in the assets of the Rocky Flats Master Trust is included in the accompanying statements of net assets available for benefit.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 7 — MASTER TRUST (continued):

A summary of the assets of the Rocky Flats Master Trust is as follows:

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
	(Unaudited)	
Investments at market:		
Common corporate stock	\$ 4	\$ 4
Interest-bearing cash	9,338	-
Common/collective trusts	501,029,484	387,276,244
Real estate	3,618	3,699
Private equity funds	<u>84,857</u>	<u>81,606</u>
	501,127,301	387,361,553
Total receivables and other assets	<u>344</u>	<u>1,702</u>
Total net assets of the Rocky Flats Master Trust	<u>\$ 501,127,645</u>	<u>\$ 387,363,255</u>

Rocky Flats Master Trust income allocated to the participating plans is as follows:

	<u>Years Ended</u>	
	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
	(Unaudited)	
Interest income	\$ 6,903	\$ 41,474
Net realized and unrealized gains on investment	<u>58,070,806</u>	<u>12,516,997</u>
	<u>\$ 58,077,709</u>	<u>\$ 12,558,471</u>

Total administrative expenses of the Rocky Flats Master Trust allocated to the plans were \$1,984,052 and \$2,135,359 for the years ended June 30, 2010 and 2009, respectively.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 7 – MASTER TRUST (continued):

The net realized and unrealized gains (losses) in the fair value of investments in the Rocky Flats Master Trust by major investment category, is as follows:

	Years Ended	
	June 30,	
	2010	2009
	(Unaudited)	
Common/collective trusts	\$ 58,067,636	\$ 12,465,892
Real estate	(81)	(16)
Private equity funds	3,251	51,121
	\$ 58,070,806	\$ 12,516,997

NOTE 8 – PLAN TERMINATION:

The Plan provides for distribution of plan assets, in the event the Plan is terminated under circumstances that would not result in a liability to the Pension Benefit Guaranty Corporation (PBGC), in order of priority of participants' claims, which is described in the Plan document.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the amount of an individuals' monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2010, the statutory ceiling was \$4,500 per month.

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

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 9 — INCOME TAX STATUS:

The Internal Revenue Service (IRS) has determined and informed the Company by letter that each of the legacy plans that merged to form the Plan and the related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Salaried Plan and the Kaiser-Hill Retirement Plan for Hourly Employees were informed by the IRS in letters dated August 19, 2002 and December 19, 2002, respectively. Both legacy plans have been amended since receiving the determination letters. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 10 — INFORMATION CERTIFIED BY THE TRUSTEE AND ASSET CUSTODIAN:

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan administrator instructed the auditors not to perform any auditing procedures with respect to the information certified by the trustee and asset custodian of the Plan, except for comparing such information to the related information included in the financial statements and supplementary schedule. The Plan administrator has obtained certifications from the trustee and asset custodian that the information provided to the Plan administrator by the trustee and asset custodian is complete and accurate. Such information includes cash, investment in common/collective trust, investment in unallocated insurance contract, investment in the Rocky Flats Master Trust, the Plan interest in income of the Rocky Flats Master Trust, income from investment in unallocated insurance contract and common/collective trust, and the information in the supplementary schedule.

NOTE 11 — PARTY-IN-INTEREST TRANSACTIONS:

Certain Plan investments are shares of a common/collective trust managed by The Bank of New York Mellon/BNY Mellon, N.A., the trustee of the Plan. The unallocated insurance contract is managed by Metropolitan, the asset custodian of the Plan. As such, these transactions represent party-in-interest transactions.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 12 – RISKS AND UNCERTAINTIES:

The Plan provides for various investments in an unallocated insurance contract, common/collective trusts, common stock, and other forms of investments held in the Rocky Flats Master Trust. Investments in general are exposed to various risks such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the value of investments will occur in the near term.

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

NOTE 13 – FAIR VALUE MEASUREMENTS:

As disclosed in note 2, on July 1, 2008, the Plan adopted the provisions of ASC 820 related to its financial assets and liabilities and nonfinancial assets and liabilities measured at fair value on a recurring basis. ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described below:

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.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

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 with the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of 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 June 30, 2010 and 2009.

Common corporate stock – Valued at the closing price reported in the active market in which the individual securities are traded.

Common/Collective trust funds – Valued at their net asset value as determined and notified by the Underlying Fund's custodian or administrator to the Trustee.

Private equity – Valued at estimated fair values based on internal valuations prepared by portfolio managers.

Real estate – Valued at estimated fair values based on internal valuations prepared by portfolio managers.

Unallocated insurance contract – See note 6.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2010. The following table does not include the Plan's interest in the Master Trust because that information is presented in a separate table:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Unallocated insurance contract	\$ -	\$ -	\$ 27,894,393	\$ 27,894,393
Common/collective trust funds	<u>-</u>	<u>95,762</u>	<u>-</u>	<u>95,762</u>
Total (excluding Master Trust)	<u>\$ -</u>	<u>\$ 95,762</u>	<u>\$ 27,894,393</u>	<u>\$ 27,990,155</u>

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets at fair value as of June 30, 2010:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common corporate stock	\$ 4	\$ -	\$ -	\$ 4
Interest-bearing cash	9,338	-	-	9,338
Common/collective trusts:				
Cash equivalents	-	5,000,045	-	5,000,045
U.S. equity	-	86,388,163	-	86,388,163
International equity	-	21,669,645	-	21,669,645
Fixed income	-	387,971,631	-	387,971,631
Private equity	-	-	84,857	84,857
Real estate	-	-	3,618	3,618
	<u>\$ 9,342</u>	<u>\$ 501,029,484</u>	<u>\$ 88,475</u>	<u>\$ 501,127,301</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended June 30, 2010:

	<u>Balance, Beginning of Year</u>	<u>Purchases, Sales Issuances, and Settlements, net</u>	<u>Transfers from Level 3 to Level 2</u>	<u>Balance, End of Year</u>
Investment in Master Trust, Private Equity	\$ 81,606	\$ 3,251	\$ -	\$ 84,857
Investment in Master Trust, Real Estate	3,699	(81)	-	3,618
Unallocated Insurance Contract	26,409,690	1,484,703	-	27,894,393
Common/collective trust funds	99,159	-	(99,159)	-
Investment in Master Trust-CCT's	<u>387,276,244</u>	<u>-</u>	<u>(387,276,244)</u>	<u>-</u>
Total	<u>\$ 413,870,398</u>	<u>\$ 1,487,873</u>	<u>\$ (387,375,403)</u>	<u>\$ 27,982,868</u>

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2009. The following table does not include the Plan's interest in the Master Trust because that information is presented in a separate table:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Unallocated insurance contract	\$ -	\$ -	\$ 26,409,690	\$ 26,409,690
Common/collective trust funds	<u>-</u>	<u>-</u>	<u>99,159</u>	<u>99,159</u>
Total (excluding Master Trust)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,508,849</u>	<u>\$ 26,508,849</u>

The following table sets forth by level, within the fair value hierarchy, the Master Trust's assets at fair value as of June 30, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common corporate stock	\$ 4	\$ -	\$ -	\$ 4
Common/collective trusts				
Cash equivalents	-	-	5,331,636	5,331,636
U.S. equity	-	-	76,165,295	76,165,295
International equity	-	-	19,754,449	19,754,449
Fixed income	-	-	286,024,864	286,024,864
Private equity	-	-	81,606	81,606
Real estate	<u>-</u>	<u>-</u>	<u>3,699</u>	<u>3,699</u>
Total	<u>\$ 4</u>	<u>\$ -</u>	<u>\$ 387,361,549</u>	<u>\$ 387,361,553</u>

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended June 30, 2009:

	Balance, Beginning of Year	Purchases, Sales Issuances, and Settlements, net	Balance, End of Year
Investment in Master Trust-CCT's	\$ 379,237,532	\$ 8,038,712	\$ 387,276,244
Investment in Master Trust, Private Equity	114,976	(33,370)	81,606
Investment in Master Trust, Real Estate	3,715	(16)	3,699
Common/Collective Trust Funds	72,974	26,185	99,159
Unallocated Insurance Contract	<u>24,866,209</u>	<u>1,543,481</u>	<u>26,409,690</u>
	<u>\$ 404,295,406</u>	<u>\$ 9,574,992</u>	<u>\$ 413,870,398</u>

FASB ASC Section 820-10-65-6 clarifies the fair value classification for entities that calculate net asset value per share or its equivalent. The guidance shall only apply to an investment that meets both of the following criteria as of the reporting entity's measurement date: (a) the investment does not have a readily determinable fair value and (b) the investment is an entity that follows or is calculated in a manner consistent that U.S. GAAP for investment companies. The guidance states that "if a reporting entity has the ability to redeem its investment with the investee at net asset value per share (or its equivalent) at the measurement date, the fair value measurement of the investment shall be categorized as a Level 2 fair value measurement." The Plan previously classified investments that calculate net value per share as Level 3 fair value measurements and reclassified these investments as Level 2 fair value measurements during 2010, resulting in a transfer of \$387,375,403.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

The following table sets forth additional disclosures for the fair value measurement of investments in certain entities that calculate net asset value per share (or its equivalent) as of June 30, 2010:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common/Collective trust funds:				
U.S. equity	\$ 86,388,163	-	Daily	Daily
International equity	21,669,645	-	Daily	Daily
Fixed income	387,971,631	-	Daily	Daily

Investments in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)

Common collective trust:

U.S. Equity Funds

MGI US Large Cap Core Passive Equity Portfolio (#410): The Portfolio's investment objective is to seek long-term growth through matching, as closely as possible, the return of the S&P 500 Index. The Portfolio will pursue its investment objective by investing in the State Street Bank and Trust Company S&P 500 Flagship Securities Lending Fund Series A and the State Street Bank and Trust Company S&P 500 Flagship Securities Non-Lending Fund Series A, collective funds maintained by State Street Bank and Trust Company.

MGI US Large Cap Growth Equity Portfolio (#300): The Portfolio's investment objective is to provide long-term total return, which includes capital appreciation and income. The Portfolio seeks to achieve its investment goal by investing its assets in shares of the MGI US Large Cap Growth Equity Fund, Class Y-3, a series of the MGI Funds for which Mercer serves as investment manager.

MGI US Large Cap Value Equity Portfolio (#305): The Portfolio's investment objective is to provide long-term total return, which includes capital appreciation and income. The Portfolio seeks to achieve its investment goal by investing its assets in shares of the MGI US Large Cap Value Equity Fund, Class Y-3, a series of the MGI Funds for which Mercer serves as investment manager.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 —FAIR VALUE MEASUREMENTS (continued):

MGI US Small/Mid Cap Growth Equity Portfolio (#310): The Portfolio's investment objective is to provide long-term total return, comprised primarily of capital appreciation. The Portfolio seeks to achieve its investment goal by investing its assets in shares of the MGI US Small/Mid Cap Growth Equity Fund, Class Y-3, a series of the MGI Funds for which Mercer serves as investment manager.

MGI US Small/Mid Cap Value Equity Portfolio (#315): The Portfolio's investment objective is to provide long-term total return, comprised primarily of capital appreciation. The Portfolio seeks to achieve its investment goal by investing its assets in shares of the MGI US Small/Mid Cap Value Equity Fund, Class Y-3, a series of the MGI Funds for which Mercer serves as investment manager.

International Equity Funds

MGI Non-US Core Equity Portfolio (#330): The Portfolio's investment objective is to provide long-term total return, which includes capital appreciation and income. The Portfolio seeks to achieve its investment goal by investing its assets in shares of the MGI Non-US Core Equity Fund, Class Y-3, a series of the MGI Funds for which Mercer serves as investment manager.

Fixed Income Funds

MGI Long Duration Fixed Income Portfolio (#405): The Portfolio's investment objective is to maximize long-term total return. Mercer and the Trustee have identified Western Asset Management Company ("WAM") and Pacific Investment Management Company LLC ("PIMCO") as sub-advisors for the Portfolio's assets. The Trustee will determine from time to time the portion of the Portfolio managed by WAM and PIMCO. WAM and PIMCO will manage certain assets of their allocated portion of the Portfolio directly, and may also invest certain assets of their allocated portion of the Portfolio from time to time in one or more other funds managed by WAM or PIMCO, respectively, or their affiliates which are consistent with the investment objective and policies of the portfolio.

MGI Core Passive Fixed Income Portfolio (#415): The Portfolio's investment objective is to match the total return of the Barclays Capital US Aggregate Index. The Portfolio will pursue its investment objective by investing in the State Street Bank and Trust Company Passive Bond Market Index Securities Lending Fund Series A and the State Street Bank and Trust Company Passive Bond Market Index Non Securities Lending Fund, Class A, collective funds maintained by State Street Bank and Trust Company.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

MGI Long Duration Passive Fixed Income Portfolio (#420): The Portfolio's investment objective is to match the total return of the Barclays Capital US Aggregate Index. The Portfolio will pursue its investment objective by investing in the State Street Bank and Trust Company Long U.S. Governmental Index Securities Lending Series Fund and the State Street Bank and Trust Company Long Credit Index Securities Lending Series Fund, collective funds maintained by State Street Bank and Trust Company.

MGI Core Opportunistic Fixed Income Portfolio (#320): The Portfolio's investment objective is to provide total return, consisting of both current income and capital appreciation. The Portfolio seeks to achieve its investment goal by investing its assets in shares of the MGI Core Opportunistic Fixed Income Fund, Class Y-3, a series of the MGI Funds for which Mercer serves as investment manager.

MGI Ultra Long Duration Portfolio I (#460): The Portfolio's investment objective is to deliver on each maturity date a return as close as reasonably possible to a fixed rate with respect to amounts invested. The Portfolio will pursue its investment objective through an investment in the State Street Bank and Trust Company Enhanced U.S. Pooled Asset Liability Matching Solution Fund 2021-2025, managed by State Street Global Advisors, a division of State Street Bank and Trust Company.

MGI Ultra Long Duration Portfolio II (#465): The Portfolio's investment objective is to deliver on each maturity date a return as close as reasonably possible to a fixed rate with respect to amounts invested. The Portfolio will pursue its investment objective through an investment in the State Street Bank and Trust Company Enhanced U.S. Pooled Asset Liability Matching Solution Fund 2026-2030, managed by State Street Global Advisors, a division of State Street Bank and Trust Company.

MGI Ultra Long Duration Portfolio III (#470): The Portfolio's investment objective is to deliver on each maturity date a return as close as reasonably possible to a fixed rate with respect to amounts invested. The Portfolio will pursue its investment objective through an investment in the State Street Bank and Trust Company Enhanced U.S. Pooled Asset Liability Matching Solution Fund 2031-2035, managed by State Street Global Advisors, a division of State Street Bank and Trust Company.

MGI Ultra Long Duration Portfolio V (#480): The Portfolio's investment objective is to deliver on each maturity date a return as close as reasonably possible to a fixed rate with respect to amounts invested. The Portfolio will pursue its investment objective through an investment in the State Street Bank and Trust Company Enhanced U.S. Pooled Asset Liability Matching Solution Fund 2041-2045, managed by State Street Global Advisors, a division of State Street Bank and Trust Company.

Rocky Flats Retirement Plan

Notes to Financial Statements

NOTE 13 — FAIR VALUE MEASUREMENTS (continued):

MGI Long Duration Investment Grade Fixed Income Portfolio (#355): The Portfolio's investment objective is to provide current income. The Portfolio will pursue its investment objective by investing in two Sub-Portfolios, the Long Credit Index Securities Sub-Portfolio and Long U.S. Treasury Index Securities Sub-Portfolio.

SUPPLEMENTARY INFORMATION

Rocky Flats Retirement Plan

Schedule of Assets (Held at End of Year)

June 30, 2010

<u>Identity of Issuer, Borrower, Lessor, or Similar Party</u>	<u>Description of Investment Including Maturity Date, Rate of Interest, Par, or Maturity Value</u>	<u>Historical Cost</u>	<u>Fair or Contract Value</u>
*Mellon Bank, N.A: Active Reserve Fund	Common/collective trust	\$ 95,762	\$ 95,762
*Metropolitan Life Insurance Company-- Group Annuity Contract No. 1493A, 6.26%	Unallocated insurance contract	27,894,393	27,894,393

(a) Only nonmaster trust assets are required to be included in this schedule; therefore, the Rocky Flats Master Trust assets have been excluded.

* Represents a party-in-interest.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2009**This Form is Open to Public
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

▶ **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 Rocky Flats Retirement Plan	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WRPS, LLC	D Employer Identification Number (EIN) 26-0771181
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	
F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>7</u> Day <u>1</u> Year <u>2009</u>		
2 Assets:		
a Market value.....	2a	468,630,519
b Actuarial value.....	2b	468,630,519
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 3,940	337,804,216
b For terminated vested participants.....	3b 3,267	90,699,716
c For active participants:		
(1) Non-vested benefits.....	3c(1)	0
(2) Vested benefits.....	3c(2)	0
(3) Total active.....	3c(3) 0	0
d Total.....	3d 7,207	428,503,932
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>		
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 at-risk for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate.....	5	6.42 %
6 Target normal cost.....	6	2,000,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		04/15/2011
Signature of actuary		Date
PAUL MARRS		11-07429
Type or print name of actuary		Most recent enrollment number
MERCER		(303) 376-0800
Firm name		Telephone number (including area code)
1225 17th Street, Suite 2200		
Denver CO 80202-5854		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

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 (Item 13 from prior year)	14,200,000	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	14,200,000	0
10 Interest on item 9 using prior year's actual return of <u>3.66%</u>	519,720	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		73,204,748
b Interest on (a) using prior year's effective rate of <u>6.63%</u>		4,853,475
c Total available at beginning of current plan year to add to prefunding balance		78,058,223
d Portion of (c) to be added to prefunding balance.....		78,058,223
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	14,719,720	78,058,223

Part III Funding percentages

14 Funding target attainment percentage.....	14	87.71 %
15 Adjusted funding target attainment percentage.....	15	109.36 %
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	94.28 %
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
10/15/2009	8,599,948				
Totals ►			18(b)	8,599,948	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 contribution 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	8,445,940

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	2,000,000
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	34,771,334	6,445,940
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 (item 31 + item 32a + item 32b - item 33)	34	8,445,940
35 Balances used to offset funding requirement	Carryover balance	Prefunding balance
	0	0
36 Additional cash requirement (item 34 minus item 35)	36	8,445,940
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	8,445,940
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Rocky Flats Retirement Plan

Schedule of Assets (Held at End of Year)

June 30, 2010

<u>Identity of Issuer, Borrower, Lessor, or Similar Party</u>	<u>Description of Investment Including Maturity Date, Rate of Interest, Par, or Maturity Value</u>	<u>Historical Cost</u>	<u>Fair or Contract Value</u>
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*Metropolitan Life Insurance Company-- Group Annuity Contract No. 1493A, 6.26%	Unallocated insurance contract	27,894,393	27,894,393

(a) Only nonmaster trust assets are required to be included in this schedule; therefore, the Rocky Flats Master Trust assets have been excluded.

* Represents a party-in-interest.

Schedule SB, Line 25 — Change in method

In addition, this plan was converted to the new Mercer valuation system for the 2009 plan year, resulting in a change in funding method for 2009. This change in valuation software satisfies the requirements of Announcement 2010-3 for automatic IRS approval for changes in funding method.

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

Asset methods – effective July 1, 2008

We used financial data submitted by the trustee as of the valuation date without further audit. Customarily, this information would 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.

The asset valuation method is the fair market value.

Participant methods – effective July 1, 2008

We used the participant data supplied by the plan sponsor. We have reviewed the data and have no reason to doubt its substantial accuracy. Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** 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.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** A small number of participants benefits are covered by a participating Guaranteed Annuity Contract(GAC). The benefits covered are included in the liabilities and the value of the assets in the GAC are included in the plan assets

Plan sponsor elections – effective July 1, 2008

Funding interest rate

- Full yield curve
- 0 look-back months
- No phase-in

Valuation of lump sums based on IRC Section 417(e) assumptions:

- Not applicable

Minimum funding method

Target liability for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods - Continued

A detailed description of the calculation follows:

- An individual's **accrued liability** is the present value of benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **normal cost** is the present value of the benefit deemed to accrue in the plan year. If multiple decrements are used, the accrued liability and the normal cost for an individual are the sum of the component accrued liabilities and normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual normal costs, and the plan's **funding target liability** is the sum of the accrued liabilities for all participants under the plan.

Maximum deductible contribution method

Calculations of maximum deductible contributions include the excess of the accrued liability computed using the projected unit credit method over the minimum funding target liability. The objective of the projected unit credit method is to fund each participant's benefits under the plan as they accrue, taking into consideration future compensation increases. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- An individual's **projected accrued liability** is the present value of benefits based on credited service as of the beginning of the plan year and projected compensation that would be used in the calculation of the benefit on each expected separation date. If multiple decrements are used, the accrued liability for an individual is the sum of the component accrued liabilities associated with the various anticipated separation dates.
- The plan's **projected funding target liability** is the sum of the projected accrued liabilities for all participants under the plan.

Discount rate elections¹	<u>Funding</u>
	Full yield curve
Mortality elections	
▪ Healthy participants	2009 PPA separate generational annuitant and nonannuitant mortality tables
▪ Pre-1995 disabilities	2009 PPA separate generational annuitant and nonannuitant mortality tables
▪ Post-1994 disabilities ²	2009 PPA separate generational annuitant and nonannuitant mortality tables

¹ Based on interest rate methodology elections described below.

² Used for participants eligible for Social Security disability - all others use the healthy participant mortality assumption.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods - Continued**Other economic assumptions**

- | | |
|------------|-----------------------------------------------|
| ▪ Expenses | \$2,000,000 added to current year normal cost |
|------------|-----------------------------------------------|

Demographic assumptions

Benefit commencement age for:

- | | |
|---------------------------|----|
| ▪ Current vested deferred | 60 |
|---------------------------|----|

Spouse assumptions

Male participants**Female participants**

- | | | |
|-------------------------|-----------------|---------------|
| ▪ Percentage married | 85% | 85% |
| ▪ Spouse age difference | 3 years younger | 3 years older |

	<u>Lump sum</u>	<u>Single life</u>	<u>50% J&S</u>	<u>100% J&S</u>
Form of payment				
▪ Current vested deferred	N/A	40%	35%	25%

Benefits included or excluded – effective July 1, 2008

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Late retirement increases:**
 - *Active participants:* There are no active participants.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are not valued with a late retirement actuarial increase.
- **Shutdown benefits:** We are not aware of any corporate actions that would create shutdown benefits; therefore, they are excluded.
- **IRC Section 415(b):** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefit restrictions:** Benefit restrictions (if applicable) are ignored in this valuation.