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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
THE WASHINGTON POST, WASHINGTON-BALTIMORE NEWSPAPER GUILD PLAN

1b Three-digit plan number (PN) ▶ 043

1c Effective date of plan 01/01/1974

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
WP COMPANY LLC

1150 15TH STREET, N.W.
WASHINGTON, DC 20071

1150 15TH STREET, N.W.
WASHINGTON, DC 20071

2b Employer Identification Number (EIN)
80-0298139

2c Sponsor's telephone number
202-334-6697

2d Business code (see instructions)
511110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2010	L. WAYNE CONNELL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

ADMINISTRATIVE COMMITTEE
C/O GEORGE MILLER
1150 15TH STREET, N.W., 8TH FLOOR
WASHINGTON, DC 20071

3b Administrator's EIN: 53-1083280

3c Administrator's telephone number: 202-334-6697

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**	2453
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**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	0
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**	
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 3H

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)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)		**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **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
THE WASHINGTON POST, WASHINGTON-BALTIMORE NEWSPAPER GUILD PLAN

B Three-digit plan number (PN) ▶ 043

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
WP COMPANY LLC

D Employer Identification Number (EIN)
80-0298139

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

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

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2009			
2	Assets:			
a	Market value	**2a**		264120241
b	Actuarial value	**2b**		290532265
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	911	155574367
b	For terminated vested participants	**3b**	1029	35026739
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		2973013
	(2) Vested benefits	**3c(2)**		46452411
	(3) Total active	**3c(3)**	1222	49425424
d	Total	**3d**	3162	240026530
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
a	Funding target disregarding prescribed at-risk assumptions	**4a**		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**		
5	Effective interest rate	**5**		6.50 %
6	Target normal cost	**6**		4198810

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

06/29/2010
Signature of actuary — Date

DAVID C. NEARPASS — 08-03375
Type or print name of actuary — Most recent enrollment number

BUCK CONSULTANTS LLC — 202-296-7264
Firm name — Telephone number (including area code)

1800 M STREET, NW, SUITE 700
WASHINGTON, DC 20036
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	9589	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8)	9589	
10	Interest on item 9 using prior year's actual return of -24.72 %	-2370	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		
b	Interest on (a) using prior year's effective rate of 6.13 %		
c	Total available at beginning of current plan year to add to prefunding balance		
d	Portion of (c) to be added to prefunding balance		
12	Reduction in balances due to elections or deemed elections		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	7219	

Part III Funding percentages

14	Funding target attainment percentage	14	121.04 %
15	Adjusted funding target attainment percentage	15	121.04 %
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	167.36 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)		18(c)

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	
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

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

b If 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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.32 %	6.45 %	6.69 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b**

22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is 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**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**	

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

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**	

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			

36 Additional cash requirement (item 34 minus item 35)	**36**	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	0
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	
40 Unpaid minimum required contribution for all years	**40**	

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.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
THE WASHINGTON POST, WASHINGTON-BALTIMORE NEWSPAPER GUILD PLAN

B Three-digit plan number (PN) ▶ 043

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WP COMPANY LLC

D Employer Identification Number (EIN)
80-0298139

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: TWPC RETIREMENT PLAN TRUST

b Name of sponsor of entity listed in (a): THE WASHINGTON POST COMPANY

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)
53-0182885-044	M	0

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)

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

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a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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 01/01/2009 and ending 12/31/2009

A Name of plan
THE WASHINGTON POST, WASHINGTON-BALTIMORE NEWSPAPER GUILD PLAN

B Three-digit plan number (PN) ▶ 043

C Plan sponsor's name as shown on line 2a of Form 5500
WP COMPANY LLC

D Employer Identification Number (EIN)
80-0298139

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	263868645	0
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	263868645	0
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	83394	
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	83394	
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	263785251	0

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)		
	(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)		
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
	(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)		
	(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)		

		(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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		38739245
(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		38739245
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	19176983	
(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)		19176983
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)	766252	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		766252
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		19943235
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		18796010
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		282581261

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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: JOHNSON LAMBERT & CO. LLP (2) EIN: 52-1446779

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.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		25000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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)
THE RETIREMENT PLAN FOR WASHINGTON POST COMPANIES	53-0182885	009

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.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
THE WASHINGTON POST, WASHINGTON-BALTIMORE NEWSPAPER GUILD PLAN

B Three-digit plan number (PN) ▶ 043

C Plan sponsor's name as shown on line 2a of Form 5500
WP COMPANY LLC

D Employer Identification Number (EIN)
80-0298139

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): 13-6666518

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** 6

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☒ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

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

---

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: 82.0% Investment-Grade Debt: 2.0% High-Yield Debt: _____% Real Estate: _____% Other: 16.0%

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):

JOHNSON LAMBERT & CO. LLP
CPAs AND CONSULTANTS

THE WASHINGTON POST
WASHINGTON – BALTIMORE NEWSPAPER GUILD
RETIREMENT INCOME PLAN

Report and Financial Statements
December 31, 2009, 2008, and 2007

Report of Independent Auditors

To the Participants and Administrator of
The Washington Post Washington-Baltimore Newspaper Guild
Retirement Income Plan

We were engaged to audit the accompanying statements of net assets available for benefits of The Washington Post Washington-Baltimore Newspaper Guild Retirement Income Plan (the "Plan") as of December 31, 2009, 2008 and 2007, and the related statement of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management.

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, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 11, which was certified by Bank of New York, the Trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of and for the years ended December 31, 2009, 2008 and 2007, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information in the Plan's financial statements that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Johnson Lambert & Co LLP

Falls Church, Virginia
October 4, 2010

THE WASHINGTON POST
WASHINGTON-BALTIMORE NEWSPAPER GUILD
RETIREMENT INCOME PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,		
	2009	2008	2007
Interest in The Washington Post Company Retirement Plan Trust	$ -	$ 263,868,645	$ 381,387,930
Accrued administrative expenses	-	(83,394)	-
Net assets available for benefits	$ -	$ 263,785,251	$ 381,387,930

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,		
	2009	2008	2007
Interest in investment income (loss) of The Washington Post Company Retirement Plan Master Trust	$ 38,739,245	$ (92,590,144)	$ 28,321,947
Benefits paid to participants	19,176,983	24,319,998	12,322,319
Administrative expenses	766,252	692,537	368,712
Total benefits paid and administrative expenses	19,943,235	25,012,535	12,691,031
Asset transfers out – plan merger	282,581,261	-	-
Net (decrease) increase	(263,785,251)	(117,602,679)	15,630,916
Net assets available for benefits Beginning of year	263,785,251	381,387,930	365,757,014
End of year	$ -	$ 263,785,251	$ 381,387,930

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

THE WASHINGTON POST
WASHINGTON – BALTIMORE NEWSPAPER GUILD
RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of The Washington Post Washington–Baltimore Newspaper Guild Retirement Income Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit pension plan which provides certain retirement, disability, and death benefits on a noncontributory basis to eligible employees of WP Company LLC (the Company) who are in the bargaining unit represented by the Washington–Baltimore Newspaper Guild. Plan participation begins on the first day of the month after an employee completes one Eligibility Computation Period, as defined by the Plan, during which such employee completes 1,000 or more hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

The Plan is administered by the Company through a Retirement Committee whose members are appointed by the Company's Board of Directors (Plan Administrator). Contributions, if any, are made to The Washington Post Company Retirement Plan Trust (The Master Trust), of which The Bank of New York/ Mellon is Trustee. The Master Trust was established in 1974 and is a master trust for the investment of assets for various retirement plans of The Washington Post Company and its subsidiaries.

Pension Benefits

A participant becomes vested either by attaining age 65 while employed or by completing five or more years of vesting service. In general, a terminated, vested participant may receive a reduced benefit as early as age 55. Normal retirement benefits (unreduced) are payable beginning in annuity form at age 65. The amount of such benefits is primarily based on the participant's years of credited service and the participant's average annual earnings over the period of 60 consecutive months during which the participant's earnings were the highest. If participants terminate before attaining age 65 or completing five or more years of vesting service, they forfeit the right to receive their accrued plan benefits.

Death and Disability Benefits

If a vested participant dies, the surviving spouse is entitled to receive a survivor benefit. If a participant becomes totally and permanently disabled as defined by Social Security regulations, the participant is entitled to certain disability benefits until normal retirement age at which time normal retirement benefits are paid.

Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated April 29, 1995 that the Plan is designed as a tax-qualified plan in accordance with

applicable sections of the Internal Revenue Code (IRC). The Plan has since been amended, and the Company has applied for an updated determination letter from the IRS. A response has not yet been received; however, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC.

NOTE 2 – SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting. Certain amounts in previously issued financial statements have been reclassified to conform with the 2009 presentation.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the sponsor of the Plan to make estimates and assumptions that affect the amounts in the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The investments of the Plan are held by the Master Trust, which also includes the investments of other retirement plans sponsored by the Company and The Washington Post Company. Investment securities held by the Master Trust are recorded at fair value based on quoted market values and other observable inputs. Fair value is 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. Gains or losses realized on the sale of investments are determined based on weighted average cost, except for debt securities, which are determined based on specific identification. Purchases and sales of securities are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date.

The accompanying statements of changes in net assets available for benefits present the Plan's interest in the investment income (losses) of the Master Trust, which is comprised of the Plan's allocation of (1) interest and dividend income on the Master Trust investments, (2) the net appreciation (depreciation) in the fair value of the Master Trust's investments (which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments), and (3) the investment management fees, paid by the Master Trust.

Investment income (loss) of the Master Trust is allocated monthly to the plans participating in the Master Trust on the basis of each participating plan's percentage interest in the fair value of the Master Trust as of the end of the prior month. Investment management fees are paid quarterly and also are allocated to the plans participating in the Master Trust on the basis of each participating plan's percentage interest in the fair value to the prior month's market value.

Risks and Uncertainties

Required contributions, if any, are based on the difference between the Plan's net assets and funding liabilities at year end. The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates, inflationary factors, and 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. Investment securities are exposed to various risks, such as interest rate, financial market, and credit. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Administrative Expenses

Trustee's fees, actuarial fees, Pension Benefit Guaranty Corporation premium payments and other administrative expenses (not including investment management fees which are deducted in computing the investment income (loss) of the Master Trust) are generally allocated to the Plan based on the number of participants or other plan-specific factors, but in some cases are allocated among the plans participating in the Master Trust on the basis of each participating plan's percentage interest at year end in the fair value of the Master Trust.

Benefit Payments

Benefit payments to participants are recorded upon distribution.

Actuarial Present Value of Accumulated Plan Benefits

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

The actuarial present value of accumulated plan benefits is the amount that 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 for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 31, 2008 and 2007, the dates of the actuarial valuation for the Plan years ended December 31, 2009 and 2008, were: (a) life expectancy of participants (the RP-2000 Combined Mortality Tables (sex-distinct), with fully generational improvements

projected with Scale AA was used at December 31, 2008 and the 1994 Group Annuity Mortality Table was used at December 31, 2007); (b) various rates of termination and retirement prior to normal retirement age (age 65); and (c) an interest rate of 6.5% at both December 31, 2008 and December 31, 2007. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Subsequent Events

The Plan has performed an evaluation of subsequent events through October 4, 2010, which is the date the financial statements were available to be issued and has considered any relevant matters in the preparation of the financial statements and footnotes.

NOTE 3 – FUNDING POLICY

The Company's contributions to the Plan for any year are determined after considering the following factors: (a) the actuarially computed pension expense; (b) the minimum funding requirements of ERISA; (c) the maximum tax deductible contribution for the year; and (d) the funded status of the Plan. No contributions were necessary under the minimum funding requirements of ERISA with respect to the 2008 and 2007 actuarial valuations.

NOTE 4 – ACTUARIAL INFORMATION

At December 31, 2008 and 2007, the dates of the actuarial valuation for the Plan years ended December 31, 2009 and 2008, the actuarial present values of accumulated plan benefits were as follows:

	December 31,	
	2008	2007
Vested benefits:		
Participants currently receiving payments	$ 155,399,003	$ 112,295,291
Other participants	83,622,107	90,705,983
	239,021,110	203,001,274
Non vested benefits	2,985,432	6,082,433
Total actuarial present value of accumulated plan benefits	$ 242,006,542	$ 209,083,707

The components of the change during 2008 and 2007 of $32,922,835 and $(948,340), respectively, are as follows:

	Year Ended December 31,	
	2008	2007
Additional benefits accumulated	$ 3,292,611	$ 12,412,419
Increase for interest	12,812,484	12,237,638
Benefits paid	(24,319,998)	(12,322,319)
Plan Amendments	36,669,170	—
Assumption changes	4,468,568	(13,276,078)
Net change	$ 32,922,835	$ (948,340)

The assumption changes made during 2008 increased the present value of accumulated plan benefits by $4,468,568 due to a change in mortality table from 1994 Group Annuity Mortality to RP-2000 Combined Mortality at December 31, 2008 and a change in the assumed optional forms of payment elected by retiring participants. At January 1, 2008, 100% of retiring participants were assumed to elect the 5 year certain and life form of pension, while at December 31, 2008 this assumption was updated to reflect recent experience with respect to the election of alternative optional forms among retirees.

The assumption changes made during 2007 decreased the present value of accumulated plan benefits by $13,276,078 due to a change in the discount rate from 6% at January 1, 2007 to 6.5% at December 31, 2007.

The plan was amended to provide enhanced benefits under a Voluntary Retirement Incentive Program to eligible employees electing to retire during 2008. This amendment increased the present value of plan benefits by $36,669,170 (including lump sum payments). See Note 5 for additional information on the plan amendments made during 2008 and 2007.

NOTE 5 – PLAN AMENDMENTS

In 2009, amendments were made to the Plan as follows:

In May 2009, an early retirement incentive program was opened to Washington Post employees in certain Guild positions. Such employees terminated no later than December 31, 2009. Lump sum payments and enhanced benefits were provided to the 57 Guild employees accepting the program; enhanced benefits were provided to 38 active Exempt employees with prior Guild service who are retiring under the Exempt incentive program and to 2 active Craft employees with prior Guild service who are retiring under the Craft incentive program. Lump sum payments of $2,618,895 were made during the year ended December 31, 2009. This program increased the actuarial present value of the accumulated plan benefits by $14,035,531 as of December 31, 2009. Lump sum payments of $515,494 were made in 2010 that were attributable to this 2009 program.

Effective September 1, 2009, The Washington Post Washington-Baltimore Newspaper Guild Retirement Income Plan is closed to new employees.

In 2009 administrative and/or regulatory amendments were made to the Plan that did not have a significant financial impact on the present value of accumulated benefits.

In March 2008, an early retirement incentive program was opened to Washington Post employees in certain Guild positions. Such employees terminated no later than December 31, 2008. Lump sum payments and enhanced benefits were provided to the 107 Guild employees accepting the program; enhanced benefits were provided to 54 Exempt employees with prior Guild service who retired under the Exempt incentive program. Lump sum payments of $10,684,930 were made during the year ended December 31, 2008. This program increased the actuarial present value of accumulated plan benefits by $25,593,403 as of December 31, 2008. Lump sum payments of $1,155,182 were made in 2009 that were attributable to this 2008 program.

Administrative amendments were made to the Plan that did not have a significant financial impact on the present value of accumulated benefits.

In 2007, administrative amendments were made to the Plan that did not have a significant financial impact on the present value of accumulated plan benefits.

In April 2006, an early retirement incentive program was opened to Washington Post employees in certain Guild positions. Such employees terminated no later than December 31, 2006. Lump sum payments and enhanced benefits were provided to the 76 Guild employees accepting the program; enhanced benefits were provided to 35 Exempt employees with prior Guild service who are retiring under the Exempt incentive program. Lump sum payments related to this program of $1,481,985 and $10,142,401 were made in 2007 and 2006, respectively. This program increased the actuarial present value of accumulated plan benefits by $15,269,422 at December 31, 2006.

Also in April 2006, a Pre-Age 65 Supplement was established for participants who begin receiving an Early Retirement Benefit. The supplement is payable until the participant reaches age 65.

The Cash Pension Supplement increased from $200 per year of credited service in the Plan to $210 per year, for employees terminating employment on or after July 1, 2006.

NOTE 6 – PLAN MERGER

Effective as of the close of business December 31, 2009, The Washington Post Washington-Baltimore Newspaper Guild Retirement Income Plan was merged into The Retirement Plan for Washington Post Companies ("The Retirement Plan"). As a result, on December 31, 2009, net assets available for benefits in the amount of $282,581,261 transferred into The Retirement Plan for Washington Post Companies.

NOTE 7 – PLAN TERMINATION

The Company intends to continue The Retirement Plan, into which the Plan was merged, indefinitely, but has the right under The Retirement Plan to amend or terminate it subject to the provisions of ERISA.

In the event the Plan terminates, the net assets of The Retirement Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

(a) Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under The Retirement Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under The Retirement Plan provisions in effect at any time during the five years preceding The Retirement Plan termination;

(b) Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations (discussed below);

(c) All other vested benefits (that is, vested benefits not insured by the PBGC); and

(d) All non-vested benefits.

Once all the benefit obligations described above have been satisfied, any remaining assets of The Retirement Plan would revert to the Company.

Certain benefits under The Retirement Plan are insured by the PBGC if The Retirement Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under The Retirement Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under The Retirement Plan are guaranteed at the level in effect on the date of The Retirement Plan's termination. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2010, the ceiling, which is adjusted periodically, is $4,500 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a straight-life annuity (equivalent to a single-life annuity in The Retirement Plan) and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

NOTE 8 – RELATED PARTY TRANSACTIONS

The Master Trust investments include a pooled fund administered by The Bank of New York. The Bank of New York serves as Trustee of the Plan and, therefore, these transactions qualify as party-in-interest. The Master Trust paid The Bank of New York $335,543, $163,538, and $293,677, for expenses incurred for the years ended December 31, 2009, 2008, and 2007, respectively.

At December 31, 2009 and December 31, 2008, the Master Trust in which the Plan participates held 2,496 shares of Berkshire Hathaway, Inc. ("Berkshire") Class A common stock and 8,120 shares of Berkshire Class B common stock, respectively. At December 31, 2007, the Master Trust in which the Plan participates held 2,971 shares of Berkshire Hathaway, Inc. ("Berkshire") Class A common stock and 8,120 shares of Berkshire Class B common stock. The market value of the Berkshire Class A common stock at December 31, 2009, 2008, and 2007 was $247,603,200, $241,113,600, and $420,693,600, respectively. The market value of the Berkshire Class B common stock at December 31, 2009, 2008, and 2007 was $26,682,320, $26,097,680, and $38,456,320, respectively. Berkshire owns approximately 19% of the common stock of The Washington Post Company. The chairman, chief executive officer and largest shareholder of Berkshire, Mr. Warren Buffett, is a member of the Company's Board of Directors. Berkshire and Mr. Buffett, therefore, qualify as parties-in-interest.

NOTE 9 - THE WASHINGTON POST CO. RETIREMENT PLAN MASTER TRUST

For investment purposes the Master Trust primarily consists of two funds. At December 31, 2009, First Manhattan Co. managed a fund with a cost basis of $187,995,522 and a fair value of $195,905,726 and Ruane, Cunniff & Co. managed the second fund with a cost basis of $905,343,133 and a fair value of $1,244,635,307. At December 31, 2008, First Manhattan Co. managed a fund with a cost basis of $193,739,079 and a fair value of $178,945,866 and Ruane, Cunniff & Co. managed the second fund with a cost basis of $1,001,666,166 and a fair value of $1,147,964,059. At December 31, 2007, First Manhattan Co. managed a fund with a cost basis of $192,041,834 and a fair value of $225,507,570 and Ruane, Cunniff & Co. managed the second fund with a cost basis of $944,126,009 and a fair value of $1,649,284,503.

As of December 31, 2009, the Plan's interest in the Master Trust was transferred to The Retirement Plan. As of December 31, 2008 and 2007, the investments of the Plan were comprised solely of the Plan's 19.90% and 20.34%, undivided interest in The Washington Post Company Retirement Plan Master Trust, respectively, whose net assets at these dates were as follows:

THE WASHINGTON POST
WASHINGTON – BALTIMORE NEWSPAPER GUILD
RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS

	December 31,		
	2009	2008	2007
Investments, at fair value:			
U.S. Government securities (cost of $20,380,366 for 2007)	$ -	$ -	$ 20,645,094
U.S. Government Short-term income funds (cost of $232,136,869, $267,137,120, and $184,460,867 for 2009, 2008, and 2007, respectively)	232,129,891	267,170,965	184,449,342
State and local municipalities (cost of $5,018,500 for 2008)	-	5,002,150	-
Corporate stock, common (cost of $754,629,283 $822,920,829, and $886,761,425 for 2009, 2008, and 2007, respectively)	1,137,082,351	979,878,534	1,574,762,817
Corporate stock, preferred (cost of $75,413,277, $75,413,277, and $26,875,879 for 2009, 2008, and 2007, respectively)	40,027,988	51,540,000	77,329,731
Mutual funds (cost of $274,684, $418,713, and $166,835 for 2009, 2008, and 2007, respectively)	274,684	418,713	166,835
Corporate bonds (cost of $17,625,955, $6,436,505, and $6,436,505 for 2009, 2008, and 2007, respectively)	17,985,340	6,044,424	6,307,598
Asset backed securities (cost of $11,598,762, $18,488,502 and $10,414,755 for 2009, 2008, and 2007, respectively)	11,394,018	17,283,341	10,459,445
Accrued interest, dividends and other receivable	1,675,022	1,484,530	2,425,017
Accrued investment management fees	(1,331,266)	(1,264,385)	-
Pending sales transactions	246,422	-	-
Pending purchase transactions	-	(1,494,018)	(1,586,971)
Total Master Trust Net Assets	$1,439,484,450	$1,326,064,254	$1,874,958,908

During 2009, 2008, and 2007, the Master Trust's investment income (loss) was as follows:

	For the years ended December 31,		
	2009	2008	2007
U.S. Government securities	$ -	$ (264,728)	$ 534,411
U.S. Government Short-term income funds	(44,757)	105,026	184,907
State and local municipalities	(2,150)	278,285	-
Corporate stock, common	196,262,070	(410,878,266)	84,717,230
Corporate stock, preferred	(10,688,682)	(73,663,214)	29,080,007
Corporate bonds	690,166	(263,174)	(82,052)
Asset backed securities	970,772	(1,226,531)	51,773
	187,187,419	(485,912,602)	114,486,276
Interest, dividends and other income	16,243,205	27,144,661	31,491,305
Less: Investment management fees	(4,983,325)	(7,971,953)	(6,785,099)
	$ 198,447,299	$ (466,739,894)	$ 139,192,482

The Plan's defined benefit pension obligations are funded by the Master Trust's investment portfolio made up of a relatively small number of stocks and high-quality fixed-income securities that are held by a third-party trustee. As of December 31, 2009 and December 31, 2008, the assets of the Master Trust were allocated as follows:

	Master Trust Asset Allocations	
	December 31, 2009	December 31, 2008
U.S. equities	74%	73%
U.S. fixed income	18%	22%
International equities	8%	5%
Total	100%	100%

The goal of the investment managers is to produce moderate long-term growth in the value of these assets, while protecting them against large decreases in value. Both of these managers may invest in a combination of equity and fixed-income securities and cash. The managers are not permitted to invest in securities of the Company or in alternative investments. The investment managers cannot invest more than 20% of the assets at the time of purchase in the stock of Berkshire or more than 10% of the assets in the securities of any other single issuer, except for obligations of the U.S. Government, without receiving prior approval by the Plan administrator. As of December 31, 2009, up to 13% of the assets could be invested in international stocks, and no less than 9% of the assets could be invested in fixed-income securities. None of the assets is managed internally by the Company.

In determining the expected rate of return on Master Trust's assets, the Company considers the relative weighting of Master Trust assets, the historical performance of total Master Trust assets and individual asset classes and economic and other indicators of future performance. In addition, the Company may consult with and consider the input of financial and other professionals in developing appropriate return benchmarks.

The Company evaluated its Master Trust's asset portfolios for the existence of significant concentrations (defined as greater than 10% of the Master Trust's assets) of credit risk as of December 31, 2009. Types of concentrations that were evaluated include, but are not limited to, investment concentrations in a single entity, type of industry, foreign country and individual fund. Included in the assets are $274,285,520 and $267,211,280 of Berkshire Class A and Class B common stock at December 31, 2009 and December 31, 2008, respectively. Approximately 41% of the Berkshire common stock was subsequently sold in February 2010.

NOTE 10 – FAIR VALUE MEASUREMENTS

A fair value measurement is determined based on the assumptions that a market participant would use in pricing an asset or liability, based on a three-tiered hierarchy that draws a distinction between market participant assumptions based on (i) observable inputs, such as quoted prices in active markets (Level 1); (ii) inputs other than quoted prices in active markets that are observable either directly or indirectly (Level 2); and (iii) unobservable inputs that require the Company to use present value and other valuation techniques in the determination of fair value (Level 3). Financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measure. The Company's assessment of the significance of a particular input to the fair value measurements requires judgment and may affect the valuation of the assets and liabilities being measured and their placement within the fair value hierarchy.

The Master Trust's financial assets measured at fair value on a recurring basis as of December 31, 2009 were as follows:

	Fair Value Measurements at December 31, 2009		
	Fair Value at December 31, 2009	Quoted Prices in Active Markets for Identical Items (Level 1)	Significant Other Observable Inputs (Level 2)
Assets:			
U.S. Government Short-term income funds	$ 232,129,891	$ 189,985,522	$ 42,144,369
Corporate stocks, common	1,137,082,351	1,137,082,351	-
Corporate stocks, preferred	40,027,988	40,027,988	-
Mutual funds	274,684	-	274,684
Corporate bonds	17,985,340	-	17,985,340
Asset backed securities	11,394,018	-	11,394,018
Total financial assets	$ 1,438,894,272	$ 1,367,095,861	$ 71,798,411

The Master Trust's financial assets measured at fair value on a recurring basis as of December 31, 2008 were as follows:

	Fair Value Measurements at December 31, 2008		
	Fair Value at December 31, 2008	Quoted Prices in Active Markets for Identical Items (Level 1)	Significant Other Observable Inputs (Level 2)
Assets:			
U.S. Government Short-term income funds	$ 267,170,965	$ 216,783,234	$ 50,387,731
State and local municipalities	5,002,150	-	5,002,150
Corporate stocks, common	979,878,534	979,878,534	-
Corporate stocks, preferred	51,540,000	51,540,000	-
Mutual funds	418,713	-	418,713
Corporate bonds	6,044,424	-	6,044,424
Asset backed securities	17,283,341	-	17,283,341
Total financial assets	$ 1,327,338,127	$ 1,248,201,768	$ 79,136,359

For assets that are measured using quoted prices in active markets, the total fair value is the published market price per unit multiplied by the number of units held without consideration of transaction costs. Assets and liabilities that are measured using significant other observable inputs are primarily valued by reference to quoted prices of similar assets or liabilities in active markets, adjusted for any terms specific to that asset or liability.

NOTE 11 - INFORMATION CERTIFIED BY THE TRUSTEE

For the years ended December 31, 2009, 2008, and 2007, 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, The Bank of New York, the Trustee of the Plan, has certified the completeness and accuracy of the Plan's interest in the Master Trust investment balances and the related interest in the Master Trust investment income (loss), as well as the Master Trust investments and related Master Trust net appreciation (depreciation) and interest and dividends as of and for the years ended December 31, 2009, 2008, and 2007, which are included in the financial statements and accompanying notes.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139 / PN: 043

2009 Form 5500

Schedule R, line 18 – Funded Percentage of Plans Contributing to the Liabilities of Plan Participants

The following plans contributed to the liability of Plan participants:

- The Washington Post / Washington-Baltimore Newspaper Guild Retirement Income Plan
  EIN: 80-0298139 / PN: 043
  121.04% Funding Percentage

- The Retirement Plan for Washington Post Companies
  EIN: 53-0182885 / PN: 009
  200.56% Funding Percentage

- The Washington Post Pension Plan for Craft Union Employees
  EIN: 80-0298139 / PN: 013
  126.06% Funding Percentage

- The Washington Post Pension Plan for Composing Room Employees
  EIN: 80-0298139 / PN: 018
  156.22% Funding Percentage

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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **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

The Wash. Post/ Wash.-Balt. Newspaper Guild Ret. Income

B Three-digit plan number (PN) ▶ 043

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

WP Company LLC

D Employer Identification Number (EIN)

80-0298139

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

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

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	264,120,241
	b Actuarial value		**2b**	290,532,265
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	911	155,574,367
	b For terminated vested participants	**3b**	1,029	35,026,739
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		2,973,013
	(2) Vested benefits	**3c(2)**		46,452,441
	(3) Total active	**3c(3)**	1,222	49,425,454
	d Total	**3d**	3,162	240,026,560
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.50 %
6	Target normal cost		**6**	4,198,810

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

6/29/2010
Date

David C. Nearpass
Type or print name of actuary

08-03375
Most recent enrollment number

Buck Consultants LLC
Firm name

(202)296-7264
Telephone number (including area code)

1800 M STREET, NW, SUITE 700

Washington DC 20036
Address of the firm

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

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	9,589	N/A
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)	9,589	0
10	Interest on item 9 using prior year's actual return of (24.72)%	(2,370)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.13 %		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
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)	7,219	0

Part III Funding percentages

14	Funding target attainment percentage	14	121.04 %
15	Adjusted funding target attainment percentage	15	121.04 %
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	167.36 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required 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	0

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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.32 %	6.45 %	6.69 %	☐ N/A, full yield curve used

b Applicable month (enter code) — **21b**: 0

22 Weighted average retirement age — **22**: 62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

27 If the plan is 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**	0

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

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount — **33**:

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) — **34**: 0

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36	Additional cash requirement (item 34 minus item 35)	**36**	0
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	0
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

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

SCHEDULE SB NOTES FOR 2009 PLAN YEAR

In preparing the valuation and Schedule SB, the actuary relied on the following information, which was provided by other parties:

(a) Contribution information as provided by the employer.
(b) Financial information as provided by the accountant.
(c) Data on persons covered by the Plan as provided by the employer. While not verifying the data at their source, the actuary performed tests for consistency and reasonability.
(d) Plan provisions provided by the employer.

Please note: This is the final Schedule SB filing for this plan. Effective close of business December 31, 2009 the plan merged into The Retirement Plan for Washington Post Companies EIN: 53-0182885 / PN: 009.

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Schedule SB, line 3

Item 3a includes 12 former spouses of retired participants who are receiving payments under a Qualified Domestic Relations Order.

Item 3b includes the spouses of 6 deceased active participants whose survivor benefits had not yet commenced as of the valuation date. Item 3(b) also includes 1 former spouse of a terminated vested participant whose benefit had not yet commenced as of the valuation date.

Item 3c(3) includes 305 vested participants and 21 non-vested participants who transferred to a non-covered status and who are earning continuous service under the Plan.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, line 22 – Description of Weighted Average Retirement Age

The retirement age shown is based on an employee who fulfilled the requirement for early eligibility who is assumed to have entered the Plan at the average entry age of the population and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\frac{\sum_{t=0}^{FRA-ERA} ({}_tp_{ERA}) \times (q^{r}_{ERA+t}) \times (ERA + t + 1/2)}{\sum_{t=0}^{FRA-ERA} ({}_tp_{ERA}) \times (q^{r}_{ERA+t})}$$

where the 1/2 in the formula above is not used for t = FRA - ERA,
the ${}_tp_{ERA}$ is calculated using all decrements,
the q^{r}_{ERA+t} is calculated using all retirement decrements,
ERA = the earliest retirement age and
FRA = the age at which everyone is assumed to retire

Age	Probability of Early Retirement
55	5.0%
56	5.0%
57	5.0%
58	5.0%
59	5.0%
60	5.0%
61	15.0%
62	15.0%
63	10.0%
64	10.0%
65	100.0%

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EIN: 80-0298139/PN: 043

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

Prescribed Funding Assumptions and Methods

Funding Interest Rates

First segment rate	5.32% (for payments in years 1 – 5)
Second segment rate	6.45% (for payments in years 6 – 20)
Third segment rate	6.69% (for payments thereafter)

Segment rates do not reflect transition rule.

Mortality

Active participants	RP-2000 Non-Annuitant Tables, projected to 2024
Inactive participants	RP-2000 Healthy Annuitant Tables, projected to 2016

Cost Method

Unit Credit cost method.

Asset Valuation Method

The valuation assets are determined using a method that spreads asset gains / (losses) over 2 years. The gain / (loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate (6.50%) chosen by the actuary, but required by PPA to be not greater than the applicable third segment rate (6.09% for 2007 and 6.43% for 2008). The resulting value is constrained to be within a corridor of 90% to 110% of market value. Accrued contributions, if any, are included in the valuation assets.

Non-Prescribed Funding Assumptions and Methods

Economic Assumptions

Salary Increases	4.00%
Consumer Price Index	3.00%
Social Security Taxable Wage Base	4.00%

Expenses Included in Target Normal Cost

Target Normal Cost includes the current year's projected PBGC premiums and the average of the administrative expenses for the 3 prior plan years.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Demographic Assumptions

Disability Rates

None.

Withdrawal Rates

Age	Rate
20	7.94%
25	7.72
30	7.22
35	6.27
40	5.15
45	3.97
50	2.56
54	1.23

Retirement Rates

Age	Rate
55 – 60	5%
61 – 62	15
63 – 64	10
65	100

Normal Retirement Age

Age 65.

Marital Percentages

80% of male participants, and 50% of female participants, are assumed to be married, with husbands 3 years older than their wives.

Frequency of Optional Payment Forms

Form	Male	Female
Single Life	30%	65%
5-Year Certain and Life	5	5
50% Joint and Survivor	60	25
100% Joint and Survivor	5	5

.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, Part V – Summary of Plan Provisions

Effective Date

4/1/1974 as last amended effective 7/1/2009.

Plan Year

12 months beginning January 1.

Continuous Service (before 4/1/1975)

Full-time employment with the Employer or as a Circulation Dealer for the Employer.

Continuous Service (after 4/1/1975)

One year for each plan year with at least 1,000 hours of service.

Break in Service

Subject to ERISA break-in-service rules.

Credited Past Service

All complete years of "continuous service" under the collective bargaining agreement prior to 4/1/1974.

Credited Future Service

All "continuous service" on and after 4/1/1974 under the collective bargaining agreement, plus part year credit for first year of participation if less than 1,000 hours if hours divided by days of employment exceeds 1,000/365. Credit for 9 months from 4/1/1976 to 12/31/1976 based on 750 hours.

Eligibility for Participation

All Participants before 1/1/1993 remain Participants. On and after 1/1/1993, an Employee becomes a Participant after completing 1 year of service.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Average Monthly Earnings

Highest average base pay during any 60 consecutive months of employment.

Average Monthly Compensation

Average monthly base pay during final 3 years of employment, but not greater than monthly covered compensation, as defined in the Tax Reform Act of 1986.

Normal Retirement (for terminations on or after 11/8/2002):

Eligibility

First of month coincident with or next following 65th birthday.

Monthly Benefit:

For Service after 4/1/1974

The greater of:

(1) The sum of:

(a) 1.75% of Average Monthly Earnings times years of Credited Future Service (max 30 years), minus

(b) Average Monthly Compensation times years of Credited Future Service (max 30 years), times

(i) 0.62%, if date of birth is prior to 1/1/1938
(ii) 0.59%, if date of birth is on or after 1/1/1938, but prior to 1/1/1955
(iii) 0.56%, if date of birth is on or after 1/1/1955.

This offset cannot exceed 0.875% of the lesser of Average Monthly Earnings and Average Monthly Compensation, times years of Credited Future Service (max 30 years).

(2) The sum of:

(a) Accrued benefit at 12/31/1994, plus
(b) Accrual under (1) after 12/31/1994.

For Service before 4/1/1974

0.08% of Average Monthly Earnings times years of Credited Past Service.

Annual Cash Pension Supplement

$210 times years of Credited Service (max 30 years).

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Late Retirement:

Eligibility

Termination after age 65.

Monthly Benefit

Determined like normal retirement benefit.

Early Retirement:

Eligibility

Age 55 and 10 years continuous service.

Monthly Benefit

Determined like normal retirement benefit, but reduced for early payment. Persons commencing prior to age 60 are actuarially equivalent to normal retirement benefit. Those commencing at or after age 60 are reduced 4% per year early retirement date precedes normal retirement date.

Vesting:

Eligibility

Termination after 5 years continuous service.

Monthly Benefit

Deferred to 65 or early retirement, determined like normal or early retirement.

Pre-Age 65 Supplement:

Eligibility

Retirement from active service after age 55 with 10 years of vesting service.

Monthly Benefit

$250 payable to participant or surviving spouse until month before participant's 65th birthday.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Normal Form of Payment

Unmarried at Retirement	5-year certain and life annuity.
Married at Retirement	50% joint and survivor annuity, actuarially equivalent to life annuity.

Optional Forms of Payment

(1) Life annuity.
(2) 5, 10, 15 or 20-year certain and life annuity.
(3) 25%, 50%, 75%, or 100% joint and survivor annuity.
(4) Social Security Level Income annuity.

Pre-Retirement Spouse Income:

Eligibility

Death while eligible for normal, early, or deferred vested retirement, and survived by spouse.

Benefit

Determined as though participant:
(1) Separated from service on his date of death or earlier actual separation date,
(2) Survived to age 55, or actual date of death, if later,
(3) Retired on such date under 50% joint and survivor annuity,
(4) Then immediately died.

2009 Special Retirement Benefit Program: Benefits not reflected in valuation since adopted after 1/1/2009.

Certain Guild employees were offered an early retirement window during 2009 that included an enhanced retirement benefit / cash pension supplement, an enhanced pre-age 65 supplement, and a special incentive benefit (payable as a lump sum or the actuarial equivalent payable in the same form as the early retirement benefit).

Contributions

All contributions to support the Plan are made by the Company.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, line 24 – Change in Actuarial Assumptions

For the January 1, 2009 valuation the plan changed the expected administrative expense added to the Target Normal Cost from $0 to $500,000.

The assumed frequencies of optional payment forms were updated to reflect Plan experience.

THE WASHINGTON POST/WASHINGTON-BALTIMORE
NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, line 26 – Schedule of Active Participants

Attained Age	Years of Credited Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp
Under 25	0 0	37 39,337	2 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
25 to 29	0 0	80 44,915	31 59,534	1 0	0 0	0 0	0 0	0 0	0 0	0 0
30 to 34	0 0	44 59,049	42 62,619	27 66,389	0 0	0 0	0 0	0 0	0 0	0 0
35 to 39	0 0	33 77,842	37 71,582	36 64,051	7 0	1 0	0 0	0 0	0 0	0 0
40 to 44	0 0	24 74,088	48 75,710	31 69,754	14 0	11 0	0 0	0 0	0 0	0 0
45 to 49	0 0	22 67,742	36 87,482	33 79,022	17 0	16 0	11 0	2 0	0 0	0 0
50 to 54	0 0	3 0	27 74,615	28 78,423	17 0	20 90,702	6 0	7 0	1 0	0 0
55 to 59	0 0	7 0	15 0	15 0	11 0	10 0	9 0	13 0	6 0	0 0
60 to 64	0 0	1 0	9 0	10 0	2 0	3 0	7 0	7 0	6 0	0 0
65 to 69	0 0	0 0	0 0	2 0	1 0	2 0	1 0	0 0	1 0	1 0
70 & up	0 0	0 0	0 0	2 0	1 0	0 0	0 0	0 0	0 0	2 0

Table excludes 326 transfer participants.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, line 22 – Description of Weighted Average Retirement Age

The retirement age shown is based on an employee who fulfilled the requirement for early eligibility who is assumed to have entered the Plan at the average entry age of the population and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\frac{\sum_{t=0}^{FRA-ERA} ({}_tp_{ERA}) \times (q^{r}_{ERA+t}) \times (ERA + t + 1/2)}{\sum_{t=0}^{FRA-ERA} ({}_tp_{ERA}) \times (q^{r}_{ERA+t})}$$

where the 1/2 in the formula above is not used for t = FRA - ERA,
the ${}_tp_{ERA}$ is calculated using all decrements,
the q^{r}_{ERA+t} is calculated using all retirement decrements,
ERA = the earliest retirement age and
FRA = the age at which everyone is assumed to retire

Age	Probability of Early Retirement
55	5.0%
56	5.0%
57	5.0%
58	5.0%
59	5.0%
60	5.0%
61	15.0%
62	15.0%
63	10.0%
64	10.0%
65	100.0%

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Prescribed Funding Assumptions and Methods

Funding Interest Rates

First segment rate	5.32% (for payments in years 1 – 5)
Second segment rate	6.45% (for payments in years 6 – 20)
Third segment rate	6.69% (for payments thereafter)

Segment rates do not reflect transition rule.

Mortality

Active participants	RP-2000 Non-Annuitant Tables, projected to 2024
Inactive participants	RP-2000 Healthy Annuitant Tables, projected to 2016

Cost Method

Unit Credit cost method.

Asset Valuation Method

The valuation assets are determined using a method that spreads asset gains / (losses) over 2 years. The gain / (loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate (6.50%) chosen by the actuary, but required by PPA to be not greater than the applicable third segment rate (6.09% for 2007 and 6.43% for 2008). The resulting value is constrained to be within a corridor of 90% to 110% of market value. Accrued contributions, if any, are included in the valuation assets.

Non-Prescribed Funding Assumptions and Methods

Economic Assumptions

Salary Increases	4.00%
Consumer Price Index	3.00%
Social Security Taxable Wage Base	4.00%

Expenses Included in Target Normal Cost

Target Normal Cost includes the current year's projected PBGC premiums and the average of the administrative expenses for the 3 prior plan years.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Demographic Assumptions

Disability Rates

None.

Withdrawal Rates

Age	Rate
20	7.94%
25	7.72
30	7.22
35	6.27
40	5.15
45	3.97
50	2.56
54	1.23

Retirement Rates

Age	Rate
55 – 60	5%
61 – 62	15
63 – 64	10
65	100

Normal Retirement Age

Age 65.

Marital Percentages

80% of male participants, and 50% of female participants, are assumed to be married, with husbands 3 years older than their wives.

Frequency of Optional Payment Forms

Form	Male	Female
Single Life	30%	65%
5-Year Certain and Life	5	5
50% Joint and Survivor	60	25
100% Joint and Survivor	5	5

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THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

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Unit Credit cost method.

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Expenses Included in Target Normal Cost

Target Normal Cost includes the current year's projected PBGC premiums and the average of the administrative expenses for the 3 prior plan years.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
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Schedule SB, line 24 – Change in Actuarial Assumptions

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THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, Part V – Summary of Plan Provisions

Effective Date

4/1/1974 as last amended effective 7/1/2009.

Plan Year

12 months beginning January 1.

Continuous Service (before 4/1/1975)

Full-time employment with the Employer or as a Circulation Dealer for the Employer.

Continuous Service (after 4/1/1975)

One year for each plan year with at least 1,000 hours of service.

Break in Service

Subject to ERISA break-in-service rules.

Credited Past Service

All complete years of "continuous service" under the collective bargaining agreement prior to 4/1/1974.

Credited Future Service

All "continuous service" on and after 4/1/1974 under the collective bargaining agreement, plus part year credit for first year of participation if less than 1,000 hours if hours divided by days of employment exceeds 1,000/365. Credit for 9 months from 4/1/1976 to 12/31/1976 based on 750 hours.

Eligibility for Participation

All Participants before 1/1/1993 remain Participants. On and after 1/1/1993, an Employee becomes a Participant after completing 1 year of service.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Average Monthly Earnings

Highest average base pay during any 60 consecutive months of employment.

Average Monthly Compensation

Average monthly base pay during final 3 years of employment, but not greater than monthly covered compensation, as defined in the Tax Reform Act of 1986.

Normal Retirement (for terminations on or after 11/8/2002):

Eligibility

First of month coincident with or next following 65th birthday.

Monthly Benefit:

For Service after 4/1/1974

The greater of:

(1) The sum of:

(a) 1.75% of Average Monthly Earnings times years of Credited Future Service (max 30 years), minus

(b) Average Monthly Compensation times years of Credited Future Service (max 30 years), times

(i) 0.62%, if date of birth is prior to 1/1/1938
(ii) 0.59%, if date of birth is on or after 1/1/1938, but prior to 1/1/1955
(iii) 0.56%, if date of birth is on or after 1/1/1955.

This offset cannot exceed 0.875% of the lesser of Average Monthly Earnings and Average Monthly Compensation, times years of Credited Future Service (max 30 years).

(2) The sum of:

(a) Accrued benefit at 12/31/1994, plus
(b) Accrual under (1) after 12/31/1994.

For Service before 4/1/1974

0.08% of Average Monthly Earnings times years of Credited Past Service.

Annual Cash Pension Supplement

$210 times years of Credited Service (max 30 years).

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Late Retirement:

Eligibility

Termination after age 65.

Monthly Benefit

Determined like normal retirement benefit.

Early Retirement:

Eligibility

Age 55 and 10 years continuous service.

Monthly Benefit

Determined like normal retirement benefit, but reduced for early payment. Persons commencing prior to age 60 are actuarially equivalent to normal retirement benefit. Those commencing at or after age 60 are reduced 4% per year early retirement date precedes normal retirement date.

Vesting:

Eligibility

Termination after 5 years continuous service.

Monthly Benefit

Deferred to 65 or early retirement, determined like normal or early retirement.

Pre-Age 65 Supplement:

Eligibility

Retirement from active service after age 55 with 10 years of vesting service.

Monthly Benefit

$250 payable to participant or surviving spouse until month before participant's 65th birthday.

THE WASHINGTON POST/WASHINGTON-BALTIMORE NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

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

Normal Form of Payment

Unmarried at Retirement	5-year certain and life annuity.
Married at Retirement	50% joint and survivor annuity, actuarially equivalent to life annuity.

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(4) Social Security Level Income annuity.

Pre-Retirement Spouse Income:

Eligibility

Death while eligible for normal, early, or deferred vested retirement, and survived by spouse.

Benefit

Determined as though participant:
(1) Separated from service on his date of death or earlier actual separation date,
(2) Survived to age 55, or actual date of death, if later,
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THE WASHINGTON POST/WASHINGTON-BALTIMORE
NEWSPAPER GUILD RETIREMENT INCOME PLAN
EIN: 80-0298139/PN: 043

Schedule SB, line 26 – Schedule of Active Participants

Attained Age	Years of Credited Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp	No. Avg. Comp
Under 25	0 0	37 39,337	2 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
25 to 29	0 0	80 44,915	31 59,534	1 0	0 0	0 0	0 0	0 0	0 0	0 0
30 to 34	0 0	44 59,049	42 62,619	27 66,389	0 0	0 0	0 0	0 0	0 0	0 0
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40 to 44	0 0	24 74,088	48 75,710	31 69,754	14 0	11 0	0 0	0 0	0 0	0 0
45 to 49	0 0	22 67,742	36 87,482	33 79,022	17 0	16 0	11 0	2 0	0 0	0 0
50 to 54	0 0	3 0	27 74,615	28 78,423	17 0	20 90,702	6 0	7 0	1 0	0 0
55 to 59	0 0	7 0	15 0	15 0	11 0	10 0	9 0	13 0	6 0	0 0
60 to 64	0 0	1 0	9 0	10 0	2 0	3 0	7 0	7 0	6 0	0 0
65 to 69	0 0	0 0	0 0	2 0	1 0	2 0	1 0	0 0	1 0	1 0
70 & up	0 0	0 0	0 0	2 0	1 0	0 0	0 0	0 0	0 0	2 0

Table excludes 326 transfer participants.