

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>YUCCA MOUNTAIN SALARIED PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>26-2875791</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>803-502-5732</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>541330</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>01/01/1992</u>		2b Employer Identification Number (EIN) <u>26-2875791</u>		2c Sponsor's telephone number <u>803-502-5732</u>		2d Business code (see instructions) <u>541330</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>01/01/1992</u>											
2b Employer Identification Number (EIN) <u>26-2875791</u>											
2c Sponsor's telephone number <u>803-502-5732</u>											
2d Business code (see instructions) <u>541330</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>USA REPOSITORY SERVICES LLC</u> <u>2131 S. CENTENNIAL AVENUE</u> <u>AIKEN, SC 29803</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	<u>09/30/2014</u>	<u>DELOYD CAZIER</u>
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	315
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	86
c Other retired or separated participants entitled to future benefits		6c	217
d Subtotal. Add lines 6a , 6b , and 6c		6d	303
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	6
f Total. Add lines 6d and 6e		6f	309
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

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 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

A Name of plan <u>YUCCA MOUNTAIN SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>USA REPOSITORY SERVICES LLC</u>	D Employer Identification Number (EIN) <u>26-2875791</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2013</u>	
2 Assets:	
a Market value	2a <u>24132960</u>
b Actuarial value	2b <u>22517557</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>91</u> <u>7800497</u>
b For terminated vested participants.....	3b <u>225</u> <u>8591314</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active.....	3c(3) <u>0</u>
d Total.....	3d <u>316</u> <u>16391811</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.29 %</u>
6 Target normal cost	6 <u>100000</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/19/2014</u>
	Signature of actuary	Date
<u>MICHELLE T. AUBIN, F.S.A.</u>	Type or print name of actuary	<u>14-07499</u>
		Most recent enrollment number
<u>MERCER</u>	Firm name	<u>303-376-0800</u>
		Telephone number (including area code)
<u>1225 17TH STREET, SUITE 1300</u> <u>DENVER, CO 80202-5516</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	31	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	31	0
10 Interest on line 9 using prior year's actual return of <u>10.71</u> %	3	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>5.34</u> % except as otherwise provided (see instructions)		0
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		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	34	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	137.37 %
15 Adjusted funding target attainment percentage	15	137.37 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	116.40 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b
22 Weighted average retirement age				22
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	100000	
b Excess assets, if applicable, but not greater than line 31a	31b	100000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013	
A Name of plan YUCCA MOUNTAIN SALARIED PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 USA REPOSITORY SERVICES LLC	D Employer Identification Number (EIN) 26-2875791

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MERCER

30-0282430

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51 52	FIDUCIARY	79444	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

BANK OF NEW YORK MELLON

25-0065306

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 65	TRUSTEE	16614	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2013</div> This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan YUCCA MOUNTAIN SALARIED PENSION PLAN	B Three-digit plan number (PN) ►	002
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 USA REPOSITORY SERVICES LLC	D Employer Identification Number (EIN) 26-2875791	

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: URS GOVT. SERV. GROUP MASTER TRUST	
---	--

b Name of sponsor of entity listed in (a): WEST. GVT. SERV. COMPANY LLC	
--	--

c EIN-PN 82-0508469-005	d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22690332
--	--	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>YUCCA MOUNTAIN SALARIED PENSION PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>USA REPOSITORY SERVICES LLC</u>		D Employer Identification Number (EIN) <u>26-2875791</u>

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)	24132960	22690332
(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)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	24132960	22690332

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	48193	44414
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	48193	44414

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	24084767	22645918
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Part II Income and Expense Statement

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

Income

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		-569640
(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		-569640

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	763700	
(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)		763700
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)	16530	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	75749	
(4) Other	2i(4)	13230	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		105509
j Total expenses. Add all expense amounts in column (b) and enter total	2j		869209

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1438849
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: EIDE BAILLY LLP

(2) EIN: 45-0250958

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

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

Part IV Compliance Questions

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

During the plan year:

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.)

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.)

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		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?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>YUCCA MOUNTAIN SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>USA REPOSITORY SERVICES LLC</u>	D Employer Identification Number (EIN) <u>26-2875791</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>25-1926855</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3 <u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☒ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☒ Yes	☐ No	☐ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**YUCCA MOUNTAIN SALARIED
PENSION PLAN**

**FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

**YUCCA MOUNTAIN SALARIED
PENSION PLAN**

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Independent Auditor's Report

To the Benefits Committee
Yucca Mountain Salaried Pension Plan
Aiken, South Carolina

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Yucca Mountain Salaried Pension Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we are not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 8, which was certified by The Bank of New York Mellon, the Trustee of the Plan, except for comparing the 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 December 31, 2013 and 2012 and for the years then ended, that the information provided to the Plan Administrator by the Trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Emphasis of Matter

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 10 to the financial statements, the Board of Directors of USA Repository Services, LLC, the Plan's Sponsor, voted in January 2014 to terminate the Plan, which indicates that the Plan is not a going concern. The financial statements do not include any adjustments that might be necessary upon termination. Our opinion is not modified with respect to that matter.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements, other than that derived from the information certified by the Trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, is 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Boise, Idaho

September 25, 2014

**YUCCA MOUNTAIN SALARIED
PENSION PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31,**

	<u>2013</u>	<u>2012</u>
Assets		
Plan interest in Master Trust, at fair value (Note 7)	<u>\$22,690,332</u>	<u>\$24,132,960</u>
Liabilities		
Accrued expenses	<u>44,414</u>	<u>48,193</u>
Net Assets Available for Benefits	<u>\$22,645,918</u>	<u>\$24,084,767</u>

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

**YUCCA MOUNTAIN SALARIED
PENSION PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31,**

	<u>2013</u>	<u>2012</u>
Investment Gains (Losses)		
Plan interest in investment gains (losses) of Master Trust (Note 7)	<u>\$ (569,640)</u>	<u>\$ 2,373,619</u>
Deductions		
Benefits paid to participants (Note 1)	(763,700)	(714,790)
Investment expenses	(75,749)	(81,787)
Administrative expenses	(16,530)	(27,467)
PBGC premiums	<u>(13,230)</u>	<u>(11,060)</u>
Total Deductions	<u>(869,209)</u>	<u>(835,104)</u>
Net Increase (Decrease)	(1,438,849)	1,538,515
Net Assets Available For Benefits		
Beginning of year	<u>24,084,767</u>	<u>22,546,252</u>
End of year	<u>\$22,645,918</u>	<u>\$24,084,767</u>

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

YUCCA MOUNTAIN SALARIED PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the Yucca Mountain Salaried Pension Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for a complete description of the Plan.

General: The Plan was initially established by TRW Environmental Safety Systems, Inc. (“TESS”) effective as of January 1, 1992. Effective February 12, 2001, Bechtel SAIC Company, LLC (“BSC”) assumed sponsorship of the Plan in connection with the transfer of management and operating responsibilities of the United States Department of Energy’s Yucca Mountain Site from TESS to BSC. Effective April 1, 2009, the Plan’s sponsorship was transferred from BSC to USA Repository Services, LLC (“USA RS”) and renamed the Yucca Mountain Salaried Pension Plan. The Plan was formerly known as the Bechtel SAIC Company, LLC Salaried Pension Plan.

Eligible plan participants include former TESS plan participants who were employed by BSC subsequent to the transfer of operating responsibilities to BSC, certain former TESS plan participants who are vested in their benefits but were not employed by either BSC or other TRW-related entities subsequent to the transfer of operating responsibilities to BSC, and TESS retirees who were already receiving benefits under the TESS Plan. Under the terms of the Plan, effective with BSC’s assumption of sponsorship, no new participants are allowed.

Bechtel SAIC Company, LLC received approval from the Department of Energy on June 3, 2008, to freeze the BSC Salaried Pension Plan to highly compensated employees. Future pension accruals were replaced with contributions to the Yucca Mountain 401(k) Savings Plan per its plan document.

Effective December 31, 2010, the benefits of all employees were frozen. Pursuant to this freeze, no prior, current, or future employees may earn additional benefits, and there will be no new entrants allowed into the Plan. Earnings and benefit service amounts shall not exceed those established as of the date of the freeze, December 31, 2010.

Benefits: Employees with five or more years of service are entitled to annual pension benefits (paid monthly) beginning at normal retirement age (65) equal to 1.5% of their average annual compensation (highest five consecutive calendar years) multiplied by the years of benefit service (maximum 35 years) plus 1.33% of their average annual compensation multiplied by the years of benefit service in excess of 35 years less 0.4% of their social security covered compensation (or average annual compensation, if lower) multiplied by years of benefit service (maximum 35 years). Annual earnings in excess of \$200,000, adjusted annually for the changes in the cost of living as provided in Section 415(d) of the Internal Revenue Code, are not eligible when determining benefits under the Plan.

The Plan permits early retirement at ages 55-64 with ten years of service. Participants who retire early shall be entitled to a percentage of the normal retirement benefit, with the percentage increasing as the actual retirement age approaches normal retirement age. Participants receive their pension benefits in the form of a 50% joint and survivor annuity, if married, or a single life

annuity, if not married; however, additional forms of pension benefits may be available to participants in accordance with the Plan's provisions. If an employee terminates before completing five years of service, they are not vested and are not entitled to benefits under the Plan.

Employees that terminate that are vested, regardless of age, will receive the value of their accumulated plan benefits as a lump sum distribution upon termination provided that the lump sum value does not exceed \$1,000.

If participants are married and die before they retire (whether or not they are current employees) and they are vested in the Plan, their surviving spouse is entitled to a benefit payable for life. Active employees who become totally disabled after completing five years of vested service will continue to earn benefits subject to certain limitations. Benefit payments to participants are recorded upon distribution. There are no provisions for loans or hardship withdrawals.

Death Benefits: The Plan provides specified retirement and death benefits to be paid from the net assets available for benefits. The level of benefits under the Plan is based principally on an employee's years of service and average compensation. The standard form of retirement benefit to single participants is a monthly payment beginning the first day of the month following retirement and continuing until death. The standard form of benefit to married participants is a reduced monthly payment for the participant's life and one-half of that payment for the life of the participant's surviving spouse. However, a participant or a participant's surviving spouse can elect to have a lump sum distribution of benefits, if eligible.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting: The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America using the accrual basis of accounting.

Valuation of investments: The fair value of interest in the Master Trust is based on the beginning of the year value of the Plan's interest in the trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses. Investments are reported at fair value. Fair value is the price that would be received when an asset is sold or paid to transfer a liability in an orderly transaction between market participants at the measurement date. (See Note 6 for a description of fair value measurements under Accounting Standards Codification ("ASC") 820.) Investment income (loss) and realized and unrealized gains or losses are reported as a single amount as plan interest in investment gain (loss) of the Master Trust. (See Note 7 for information about the Master Trust.)

The Master Trust records purchases and sales of securities on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as those held during the year.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Risks and uncertainties: The Plan utilizes various investment instruments. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and those such changes could materially affect the amounts reported in the financial statements.

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

Administrative expenses: The Plan's expenses are paid by either the Plan or USA RS, as provided by the Plan document. Expenses that are paid directly by USA RS are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying Statements of Changes in Net Assets Available for Benefits. In addition, certain investment-related expenses are included in net appreciation (depreciation) of fair value of investments presented in the accompanying Statements of Changes in Net Assets Available for Benefits.

Payment of benefits: Benefit payments to participants are recorded upon distribution.

3. FUNDING POLICY

All contributions to the Plan are made by USA RS. The amounts of annual contributions by USA RS to the Plan are determined by an actuary and represent the amounts necessary to provide for payment for the benefits specified under the Plan. For 2013 and 2012, the minimum funding requirements of ERISA, as determined by consulting actuaries, have been met.

In accordance with the minimum funding requirements of ERISA, USA RS was not required to make any minimum required contributions to the Plan for the 2013 and 2012 Plan years.

4. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service rendered by employees as of the valuation date. 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) current employees or their beneficiaries. Due to the Plan freeze, benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included and are fully attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits of the Plan is as follows:

	January 1, 2013	January 1, 2012
Vested benefits:		
Participants and beneficiaries currently receiving benefits	\$ 9,100,997	\$ 8,863,535
Other participants	<u>11,143,515</u>	<u>10,745,855</u>
Total vested benefits	20,244,512	19,609,390
Nonvested benefits	<u>-</u>	<u>-</u>
Total actuarial present value of accumulated plan benefits	<u>\$20,244,512</u>	<u>\$19,609,390</u>

The changes in the actuarial present value of the Plan's accumulated plan benefits are as follows:

	January 1, 2013	January 1, 2012
Actuarial present value of accumulated plan benefits at beginning of period	<u>\$19,609,390</u>	<u>\$17,311,780</u>
Increase (decrease) during the period attributable to:		
Actuarial gains	(62,648)	(72,661)
Benefits paid	(714,790)	(720,671)
Interest due to the decrease in the discount period	888,066	949,291
Change in assumptions	<u>524,494</u>	<u>2,141,651</u>
Net increase	<u>635,122</u>	<u>2,297,610</u>
Actuarial present value of accumulated plan benefits at end of period	<u>\$20,244,512</u>	<u>\$19,609,390</u>

The actuarial present value of accumulated plan benefits is determined by independent actuaries and reflects 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 expected date of payment.

Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, the effect of such changes could be material to the Plan's financial statements.

The significant actuarial assumptions used in the valuations for 2013 and 2012 are shown below:

Investment return	-	2013 – 4.40%
		2012 – 4.62%

Mortality basis	-	Mortality tables as described under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants
Average retirement age	-	Not applicable; no current active participants

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were terminated, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated Plan benefits were made as of January 1, 2013 and 2012. Had the valuations been performed as of December 31, there would be no material difference.

5. FEDERAL INCOME TAX STATUS

The Internal Revenue Service (“IRS”) has determined and informed the Plan by a letter dated June 6, 2013, that the Plan, as then designed, was in compliance with applicable regulations of the Internal Revenue Code (“IRC”). The Plan has been amended since receiving the determination letter. The Plan’s Administrative Committee believes the Plan is currently designed and operated in compliance with the applicable requirements of the IRC, and the Plan continues to be tax-exempt. Therefore, no provision for federal income taxes has been included in the Plan’s financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

6. FAIR VALUE MEASUREMENTS

The Plan’s investments are reported at fair value in the accompanying Statements of Net Assets Available for Benefits.

Financial Accounting Standards Board (FASB) ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs into three broad levels:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Master Trust and Plan have the ability to access.
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Level 2	Inputs to the valuation methodology include: <ul style="list-style-type: none"> • Quoted prices for similar assets or liabilities in active markets; • Quoted prices for identical or similar assets or liabilities in inactive markets;
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- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.
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The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Level 1: The master trust, in which the Plan's investment assets are held, did not have any Level 1 investments.

Level 2: The Plan's investments, which are held in a master trust, consist of common trust funds. The value of the common trust funds are based on the net asset value (NAV) of the underlying assets.

Level 3: The master trust, in which the Plan is invested, did not have any Level 3 investments.

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

7. INTEREST IN URS GOVERNMENT SERVICES GROUP MASTER TRUST

The Plan's investment assets are held in a trust account at The Bank of New York Mellon ("Trustee") and consist of an undivided interest in an investment account of the URS Government Services Group Master Trust ("Master Trust"), a master trust established by Westinghouse Government Services Company, LLC and Washington Government Environmental Services Company, LLC, subsidiaries of URS Corporation, and administered by the Trustee. Use of the Master Trust permits the commingling of trust assets with the assets of three other pension plans sponsored by URS Corporation for investment and administrative purposes. Although assets of the four pension plans are commingled in the Master Trust, the Trustee maintains supporting records for the purpose of allocating the net gain or loss of the investment account to the participating plans. The net investment income (loss) of the investment assets is allocated by the Trustee to each participating plan based on the relationship of the interest of each plan to the total of the interests of the participating plans.

The Plan had a 13% and 15% interest in the Master Trust's net assets at December 31, 2013, and 2012, respectively. At December 31, 2013 and 2012, the assets of the Master Trust were

invested into common trust funds. The fair value of investments was \$170,137,842 and \$160,110,287 at December 31, 2013 and 2012, respectively.

The net investment earnings for the common trust funds of the Master Trust were \$13,341,784 and \$19,239,720 for the years ended December 31, 2013, and 2012, respectively.

The following table sets forth by type of investment and level, within the fair value hierarchy, the Master Trust's assets at fair value as of December 31, 2013 and 2012:

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Fair Value
As of December 31, 2013				
Common Trust				
MGI AC Active Corp Investment Fund	\$ --	\$ 37,687,233	\$ --	\$ 37,687,233
MGI US Large Cap Passive Equity Fund	--	30,091,549	--	30,091,549
MGI Non US Core Equity Fund	--	20,786,990	--	20,786,990
MGI Long Duration Investment Grade Fixed Income Fund	--	14,525,360	--	14,525,360
MGI Long Duration Fixed Income Fund	--	11,289,425	--	11,289,425
MGI Low Volatility Equity Fund	--	11,066,540	--	11,066,540
MGI Long Duration Passive Income Fund	--	10,900,024	--	10,900,024
Mercer Opportunistic Fixed Income Fund	--	7,807,241	--	7,807,241
MGI US Core Opportunistic Fixed Income Fund	--	6,951,760	--	6,951,760
Mercer Emerging Markets Fund	--	5,493,177	--	5,493,177
MGI US Passive Fixed Income Fund	--	3,888,389	--	3,888,389
MGI US Small/Mid Cap Value Equity Fund	--	4,323,349	--	4,323,349
MGI US Small/Mid Cap Growth Equity Fund	--	4,796,047	--	4,796,047
EB Temporary Investment Fund	--	530,758	--	530,758
Total Common Trust	--	<u>170,137,842</u>	--	<u>170,137,842</u>
Total Investments	<u>\$ --</u>	<u>\$170,137,842</u>	<u>\$ --</u>	<u>\$170,137,842</u>

	Quoted Prices in Active Markets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Fair Value
<u>As of December 31, 2012</u>				
Common Trust				
MGI AC Active Corp Inv Fund	\$ --	\$ 36,253,358	\$ --	\$ 36,253,358
MGI US Large Cap Passive Equity Fund	--	29,783,520	--	29,783,520
MGI Non US Core Equity Fund	--	20,647,575	--	20,647,575
MGI Long Duration Investment Grade Fixed Income Fund	--	14,557,086	--	14,557,086
MGI Long Duration Fixed Income Fund	--	11,327,616	--	11,327,616
MGI Low Volatility Equity Fund	--	10,979,577	--	10,979,577
MGI Long Duration Passive Income Fund	--	10,846,216	--	10,846,216
MGI US Core Opportunistic Fixed Income Fund	--	7,682,739	--	7,682,739
Mercer Emerging Markets Fund	--	5,710,140	--	5,710,140
MGI US Passive Fixed Income Fund	--	4,033,641	--	4,033,641
MGI US Small/Mid Cap Value Equity Fund	--	3,914,978	--	3,914,978
MGI US Small/Mid Cap Growth Equity Fund	--	3,899,216	--	3,899,216
EB Temporary Investment Fund	--	474,625	--	474,625
Total Common Trust	--	<u>160,110,287</u>	--	<u>160,110,287</u>
Total Investments	\$ --	<u>\$160,110,287</u>	\$ --	<u>\$160,110,287</u>

ASC 820 *Fair Value Measurement and Disclosure: Investments in Certain Entities that Calculate Net Asset Value Per Share (or its Equivalent)* requires disclosures of certain attributes in entities that calculate a net asset value (NAV) per share (or its equivalent) and do not have a readily determinable fair value. The following table sets forth the disclosure of the attributes at December 31, 2013 and 2012:

	Fair Value ^(a)	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
<u>As of December 31, 2013</u>				
MGI AC Active Corp Investment Fund	\$ 37,687,233	--	Daily	None
MGI US Large Cap Passive Equity Fund	30,091,549	--	Daily	None
MGI Non US Core Equity Fund	20,786,990	--	Daily	None
MGI Long Duration Investment Grade Fixed Income Fund	14,525,360	--	Daily	None
MGI Long Duration Fixed Income Fund	11,289,425	--	Daily	None
MGI Low Volatility Equity Fund	11,066,540	--	Daily	None
MGI Long Duration Passive Income Fund	10,900,024	--	Daily	None
Mercer Opportunistic Fixed Income	7,807,241	--	Daily	None

As of December 31, 2013 (cont'd)	Fair Value ^(a)	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
MGI US Core Opportunistic Fixed Income Fund	6,951,760	--	Daily	None
Mercer Emerging Markets Fund	5,493,177	--	Daily	None
MGI US Passive Fixed Income Fund	3,888,389	--	Daily	None
MGI US Small/Mid Cap Value Equity Fund	4,323,349	--	Daily	None
MGI US Small/Mid Cap Growth Equity Fund	4,796,047	--	Daily	None
EB Temporary Investment Fund	530,758	--	Daily	None

As of December 31, 2012

MGI AC Active Corp Investment Fund	\$ 36,253,358	--	Daily	None
MGI US Large Cap Passive Equity Fund	29,783,520	--	Daily	None
MGI Non US Core Equity Fund	20,647,575	--	Daily	None
MGI Long Duration Investment Grade Fixed Income Fund	14,557,086	--	Daily	None
MGI Long Duration Fixed Income Fund	11,327,616	--	Daily	None
MGI Low Volatility Equity Fund	10,979,577	--	Daily	None
MGI Long Duration Passive Income Fund	10,846,216	--	Daily	None
MGI US Core Opportunistic Fixed Income Fund	7,682,739	--	Daily	None
Mercer Emerging Markets Fund	5,710,140	--	Daily	None
MGI US Passive Fixed Income Fund	4,033,641	--	Daily	None
MGI US Small/Mid Cap Value Equity Fund	3,914,978	--	Daily	None
MGI US Small/Mid Cap Growth Equity Fund	3,899,216	--	Daily	None
EB Temporary Investment Fund	474,625	--	Daily	None

^(a) Investment funds are stated at fair value based on the quoted market prices of the underlying assets, which represent the net asset value (NAV) of shares held by the Master Trust at year-end.

Changes in fair value levels: The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Plan administrator evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2013 and 2012, there were no significant transfers in or out of Levels 1, 2 or 3.

8. INFORMATION CERTIFIED BY PLAN TRUSTEE

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, as permitted under such election, no independent auditing procedures were performed with respect to the information certified by the Trustee as of December 31, 2013 and 2012.

The information certified by the Trustee was the annual report and accounting for the year ending December 31, 2013 and 2012, which includes beginning and ending balances of assets, and a detailed listing of the transactions in the various funds, including investment gains (losses).

9. RELATED-PARTY AND PARTY-IN-INTEREST TRANSACTIONS

One of the Plan investments at December 31, 2013 and 2012, is shares of a common trust fund managed by the Trustee; and therefore, this transaction qualifies as party-in-interest transactions and is exempt from the prohibited transaction rules of ERISA. Fees paid by the Plan for investment management services of the common trust funds were included as a reduction of the return on each fund. Fees paid by the Plan for investment fund services provided to the Master Trust were \$75,749 and \$81,787 for the years ended December 31, 2013 and 2012, respectively, and reported as a deduction in the Statements of Changes in Net Assets Available for Benefits.

10. PLAN TERMINATION

On May 30, 2014, the Board of Managers of USA RS resolved to terminate the Plan (see Note 11 for more information). The net assets of the Plan will be allocated as specified by the Plan document in accordance with ERISA and its related regulations.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") when the 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 Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling on the form of benefit payment elected by the participant at Plan termination. The ceiling varies depending on the form of benefit payment elected by the participant at the time of termination.

Whether all participants receive their benefits will depend on the sufficiency of the Plan's net assets to provide those benefits and the level of benefits guaranteed by the PBGC.

11. SUBSEQUENT EVENT

On May 30, 2014, the Board of Managers of USA RS resolved to terminate the Plan, effective September 1, 2014. Once the Plan termination receives government approval from the PBGC, participants who are not already receiving a pension benefit (if the value of their total Plan benefit exceeds \$5,000) will be given the opportunity to choose whether to take their vested benefit as a lump sum distribution or an annuity option provided through an annuity contract to be purchased by the Plan from an insurance carrier, instead of from the Plan. Participants who are not already receiving a benefit and whose total Plan benefit does not exceed \$5,000 will receive their benefit as a lump sum. Participants or beneficiaries currently receiving a benefit

will continue to receive those benefits; however, the benefits will be provided through an annuity contract to be purchased by the Plan from an insurance carrier, instead of from the Plan.

The Plan has evaluated subsequent events through September 25, 2014, the date the financial statements were available to be issued.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

► **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

Yucca Mountain Salaried Pension Plan

B Three-digit
plan number (PN) ►

002

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

USA Repository Services LLC

D Employer Identification Number (EIN)

26-2875791

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2013**2** Assets:

a Market value	2a	24,132,960
b Actuarial value	2b	22,517,557

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	91	7,800,497
b For terminated vested participants	3b	225	8,591,314
c For active participants:			
(1) Non-vested benefits	3c(1)		0
(2) Vested benefits	3c(2)		0
(3) Total active	3c(3)	0	0
d Total	3d	316	16,391,811

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	

5 Effective interest rate **5** 6.29 %**6** Target normal cost **6** 100,000**Statement by Enrolled Actuary**

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

**SIGN
HERE**

Michelle T. Aubin

WTA

Signature of actuary

Michelle T. Aubin, F.S.A.

Type or print name of actuary

Mercer

Firm name

1225 17th Street, Suite 1300

Denver

CO 80202-5516

Address of the firm

9/19/2014

Date

14-07499

Most recent enrollment number

(303) 376-0800

Telephone number (including area code)

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	31	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	31	0
10 Interest on line 9 using prior year's actual return of <u>10.71</u> %	3	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b Interest on (a) using prior year's effective interest rate of <u>5.34</u> % except as otherwise provided (see instructions)		0
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		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	34	0

Part III Funding Percentages

14 Funding target attainment percentage	14	137.37 %
15 Adjusted funding target attainment percentage	15	137.37 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	116.40 %
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	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

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

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

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.94 %2nd segment:
6.15 %3rd segment:
6.76 %☐ N/A, full yield curve used**b** Applicable month (enter code).....**21b****22** Weighted average retirement age**22****23** Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)..... **31a** 100,000**b** Excess assets, if applicable, but not greater than line 31a **31b** 100,000**32** Amortization installments:**a** Net shortfall amortization installment..... Outstanding Balance Installment 0 0**b** Waiver amortization installment 0 0**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .. **34** 0

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

36 Additional cash requirement (line 34 minus line 35)..... **36** 0**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 0**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b****39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) **39** 0**40** Unpaid minimum required contributions for all years **40** 0**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)****41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment **42****43** Excess installment acceleration amount to be carried over to future plan years **43**

Schedule SB, Part V – Statement of actuarial assumptions/methods

Actuarial assumptions

Discount rate sponsor elections		<u>Funding</u>	
▪ Segment rates or full yield curve		Segment – stabilized rates under MAP-21	
▪ Look-back months		0	
▪ 1st 5 years		4.94%	
▪ Next 15 years		6.15%	
▪ Over 20 years		6.76%	
Mortality sponsor elections			
▪ Healthy and disabled participants		Section 430(h)(3) prescribed separate generational annuitant and nonannuitant mortality tables.	
Other economic assumptions			
▪ Expected investment return		5.61% for 2011, 4.62% for 2012 and 4.40% for 2013.	
▪ Expenses		\$100,000 based on best estimate of administrative expenses and estimated PBGC premiums added to current year normal cost.	
Demographic assumptions			
Benefit commencement age for			
▪ Current vested deferred	55		
Spouse assumptions		<u>Male participants</u>	<u>Female participants</u>
▪ Percentage married		80%	80%
▪ Spouse age difference when actual spouse age is not known		3 years younger	3 years older
Form of payment		<u>Single life</u>	<u>100% J&S</u>
▪ Current vested deferred		50%	50%
Unpredictable contingent event benefit assumptions	Not applicable.		

Schedule SB, Part V – Statement of actuarial assumptions/methods (*continued*)

Actuarial methods

Asset methods – effective January 1, 2009

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110 percent and no less than 90 percent of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods – effective January 1, 2008

Participants or former participants are included or excluded from the valuation as described below:

- Participants included: There are no active participants in the plan. The plan sponsor provides us with data on all participants currently receiving benefits or entitled to future benefits as of the valuation date.
- Participants excluded: No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- Insurance contracts: The plan does not have any insurance contracts.

Minimum funding methods – effective January 1, 2008

Because all participants are inactive, the funding target for minimum funding calculations is computed as the present value of accrued plan benefits.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of accrued plan benefits as of the beginning of the plan year. If multiple decrements are used, the funding target for an individual is the sum of the component funding targets associated with the various anticipated separation dates.
- This plan does not value unpredictable contingent event benefits as no participants are actively accruing benefits in the plan.
- Because no participants are accruing benefits, the plan's **target normal cost** only includes the assumed administrative expenses for the upcoming year.

Schedule SB, line 24 – Change in actuarial assumptions

- The expected investment return decreased from 2012 to 2013 as a result of a change in economic outlook.

Schedule SB, line 25 – Change in actuarial method

This plan was converted to the new Mercer valuation system for the 2013 plan year, resulting in a change in funding method for 2013. This change in valuation software satisfies the requirements of Announcement 2010-3 for automatic IRS approval for changes in funding method.

Schedule SB, Part V – Summary of plan provisions

<i>Effective date and plan year</i>	Original plan: January 1, 1992 Restated plan: January 1, 2012 Plan year: Calendar year
<i>Status of the plan</i>	The plan was frozen on December 31, 2010. There are no longer any active employees in the plan.
<i>Significant events that occurred during the year</i>	None
<i>Definitions</i>	
▪ Covered employees	Any eligible employee who is also a former employer of TRW Environmental Safety Systems, Inc. hired prior to February 12, 2001.
▪ Participation	An Eligible Employee or a former employee of (i) TRW Environmental Safety Systems, Inc. or (ii) the Company, who retains an Accrued Benefit under the Plan. Plan is closed to new participants hired after February 12, 2001. Future accruals are frozen for all Highly Compensated Employees, effective July 31, 2008. All benefit accruals are frozen as of December 31, 2010.
▪ Employee contributions	All contributions to support the Plan are made by USA RS LLC.
▪ Benefit service	Generally included any calendar month in which a Participant receives compensation, receives workers' compensation disability benefits (12 month maximum), is laid off (12 month maximum), is called to active military duty, is attending school as a veteran of the Armed Services, is completing a company approved fellowship (24 month maximum), or taking a company authorized leave of absence (12 month maximum). No benefit service is granted after December 31, 2010
▪ Vesting service	Same as benefit service, including service as a leased employee. No vesting service is granted after December 31, 2010, with the exception of participants who transferred from USA RS to another company within the controlled group.
▪ Final average earnings	Monthly Average of the highest 5 consecutive calendar years of considered compensation.
▪ Covered Compensation	The average, for the year in which the Severance from Service Date falls, of the taxable wage bases (without indexing) in effect for each calendar year during the 35-year period ending with the year in which the participant attains Social Security Retirement Age.
▪ Accrued benefit	With respect to a Participant, at any point in time, the Participant's Normal Retirement Benefit based on the Participant's Years of Benefit Service and Earnings as of the date on which the calculation is made.

<i>Normal retirement</i>	
▪ Eligibility	Later of age 65 or the fifth anniversary of the Participant's Employment Commencement Date.
▪ Benefit	1.5% of earnings per year of Benefit Service up to 35 years; less 0.4% of earnings up to Covered Compensation per year of Benefit Service up to 35 years (QSUPP); plus 1.33% of earnings for years of Benefit Service in excess of 35.
<i>Early retirement</i>	
▪ Eligibility	Age 55 and 10 or more years of Benefit Service. Highly compensated employees who no longer accrue benefits continue to earn service toward early retirement eligibility as they continue service at the company.
▪ Benefit	<i>Payable prior to attainment of Age 62 and hired before March 1, 2000:</i> 1.5% of Earnings per year of Benefit Service up to 35 years, plus 1.33% of Earnings for years of Benefit Service in excess of 35; Reduced to reflect the age of the participant at Retirement based on Early Retirement factor tables. <i>Payable after attainment of age 62 or hired after February 29, 2000:</i> Same as Normal Retirement Benefit; and further reduced to reflect the age of the participant at Retirement based on Early Retirement factor tables.
▪ Early retirement factors	For participants who are early retirement eligible and hired before March 1, 2000, the retirement benefits are reduced by 4.00% per year for every year where retirement occur before age 60. For participants who are early retirement eligible and hired on or after March 1, 2000, the retirement benefits are reduced by 5.00% per year for every year where retirement occurs before age 62.
<i>Late retirement</i>	
▪ Eligibility	After normal retirement
▪ Benefit	Determined as the maximum of the Normal Retirement Benefit using Benefit Service through actual retirement date, and the retirement benefit at Normal Retirement Date including actuarial increases.
<i>Deferred vested</i>	
▪ Benefit	Same as Early Retirement Benefit except reduced to reflect the age of the participant at commencement based on vested benefit factor tables.
▪ Eligibility	5 years of Vesting Service

- | | |
|--------------------------|--|
| ▪ Vested benefit factors | For participants who are deferred vested, their benefits are reduced by 6⅓% per year from age 65 to age 60. Before age 60, there is an additional reduction per year as follows: |
|--------------------------|--|

Age	Percentage
59	3.9%
58	4.2%
57	3.8%
56	3.5%
55	3.2%

Disability

- | | |
|---------------|--|
| ▪ Eligibility | 4 years of Vesting Service |
| ▪ Benefit | An employee will continue to accrue up to five years of Benefit Service (up to one year if employee has less than five years of Vesting Service) while on absence from work due to disability and while entitled to receive long-term disability benefits under any plan maintained by a member of the Controlled Group. |

Pre-retirement death

- | | |
|--|--|
| ▪ Eligibility | Participant eligible for Vested or Retirement Benefit at the time of death. |
| ▪ Benefit prior to early retirement | For death before earliest retirement age with a vested right, the Participant's eligible Spouse will receive the benefit that would be payable if the Participant had terminated employment on the date of death or actual Severance from Service Date if earlier; survived to earliest retirement age; retired with a Qualified Joint and Survivor Annuity; and died the day after earliest retirement age. |
| ▪ Benefit after early but before normal retirement | For death on or after earliest retirement age with a vested right, the Participant's eligible Spouse will receive the benefit that would be payable if the Participant had retired with a Qualified Joint and Survivor Annuity on the day before the Participant's death. |
| ▪ Benefit after normal retirement | Death benefit provided in the form of payment in effect at the time of death. |

Form of benefits

- | | |
|---|---|
| ▪ Automatic form for unmarried participants | Life Annuity |
| ▪ Automatic form for married participants | Reduced Joint and 50% Survivor Annuity |
| ▪ Optional forms | <p>Life Only</p> <p>Ten Years Certain and Life</p> <p>Joint and Survivor (50%, 75%, or 100%)</p> <p>Single Lump Sum (if over age 55 and the option is elected at Severance from Service Date)</p> <p>Optional forms other than lump sums are actuarially equivalent to a life annuity based on 8.5% interest and the 417(e) applicable mortality table. Lump sums are actuarially equivalent based on 417(e) applicable interest rates and mortality.</p> |

Miscellaneous

▪ Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2013 the limit is \$205,000.
▪ Benefits not included in valuation	None

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan, as restated January 1, 2012, are included in this valuation.

- **Most recent plan amendments included:** None.
- **Plan amendments excluded:** None.
- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* Because the plan has no active participants, there are no unpredictable contingent event benefits.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan is frozen.
- **Scheduled benefit increases:** Not applicable.
- **Late retirement increases:**
 - *Active participants:* There are no active participants.
 - *Deferred vested participants:* The late retirement actuarial increase is not valued for current deferred vested participants over normal retirement age as it is deemed immaterial.
- **Unpredictable contingent event benefits:** Not applicable.
- **IRC Section 415(b) benefit limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60 percent of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan provision Changes Since Prior Valuation

Maximum benefit amounts under IRS rules were updated from 2012 to 2013.