

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 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2015</div> This Form is Open to Public Inspection
---	---	--

Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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>RIO TINTO AMERICA INC. RETIREMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>RIO TINTO AMERICA INC.</u> <u>4700 DAYBREAK PARKWAY</u> <u>SOUTH JORDAN, UT 84009</u>		1c Effective date of plan <u>10/01/1999</u>	
		2b Employer Identification Number (EIN) <u>11-3359689</u>	
		2c Plan Sponsor's telephone number <u>801-204-2000</u>	
		2d Business code (see instructions) <u>212200</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.	10/14/2016	KEN HRIVNAK
	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) <u>COMPENSATION BENEFIT SOLUTIONS</u> <u>6161 S SYRACUSE WAY STE 240</u> <u>GREENWOOD VILLAGE, CO 80111-4011</u>			Preparer's telephone number <u>303-779-2085</u>

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

Form 5500 (2015)
v. 150123

3a Plan administrator's name and address ☐ Same as Plan Sponsor RIO TINTO AMERICA INC. BENEFITS GOVERNANCE COMMITTEE 4700 DAYBREAK PARKWAY SOUTH JORDAN, UT 84009	3b Administrator's EIN 11-3359689
	3c Administrator's telephone number 801-204-2000
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 4971
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year.....	6a(1) 744
a(2) Total number of active participants at the end of the plan year	6a(2) 626
b Retired or separated participants receiving benefits.....	6b 2276
c Other retired or separated participants entitled to future benefits.....	6c 1629
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 4531
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 357
f Total. Add lines 6d and 6e	6f 4888
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 6
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 1C 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)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
-----------------	---

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection</div>
--	---	--

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015	
▶ 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 RIO TINTO AMERICA INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF RIO TINTO AMERICA INC.	D Employer Identification Number (EIN) 11-3359689
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 01 Day 01 Year 2015			
2	Assets:			
	a Market value	2a	364159770	
	b Actuarial value	2b	353669479	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment	2593	194328535	194328535
	b For terminated vested participants	1634	72367082	72367082
	c For active participants	744	78106037	80398676
	d Total	4971	344801654	347094293
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	6.24%	
6	Target normal cost	6	7475534	

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.

<div>SIGN HERE</div>		09/14/2016
Signature of actuary		Date
TROY WARE		14-07419
Type or print name of actuary		Most recent enrollment number
AON CONSULTING INC.		303-639-4157
Firm name		Telephone number (including area code)
1900 SIXTEENTH STREET, SUITE 1000 DENVER, CO 80202		
Address of the firm		

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)		4690199
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		4690199
9	Amount remaining (line 7 minus line 8)		
10	Interest on line 9 using prior year's actual return of <u>8.71</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		4106662
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.44</u> %		
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		357690
c	Total available at beginning of current plan year to add to prefunding balance.....		4464352
d	Portion of (c) to be added to prefunding balance		4464352
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).....		4464352

Part III Funding Percentages			
14	Funding target attainment percentage.....	14	100.60 %
15	Adjusted funding target attainment percentage	15	101.89 %
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	95.07 %
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
01/06/2016	200000				
09/09/2016	900000				
			Totals ►	18(b)	1100000
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a
b Contributions made to avoid restrictions adjusted to valuation date.....	19b
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 1000562
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: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is 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	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	7475534	
b Excess assets, if applicable, but not greater than line 31a	31b	2110834	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	5364700	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		4464352	4464352
36 Additional cash requirement (line 34 minus line 35)	36	900348	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1000562	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	100214	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	100214	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		
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		

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan RIO TINTO AMERICA INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 RIO TINTO AMERICA INC.	D Employer Identification Number (EIN) 11-3359689	

Part I	Service Provider Information (see instructions)
--------	---

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
--

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

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

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

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

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

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

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

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

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

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

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

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)

BUCK CONSULTANTS

1801 CENTURY PARK E 500
LOS ANGELES, CA 90067

(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?
13 50	NONE	379897	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AON HEWITT

100 HALF DAY ROAD
LINCOLNSHIRE, IL 60069

(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?
11 50	NONE	109168	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STATE STREET TRUST CO.

30 ADELAIDE STREET EAST
TORONTO, ONTARIO M5C 3G6 CA

(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?
13 18 19 21 28 50 51 68	NONE	62173	Yes ☒ No ☐	Yes ☐ No ☒	0	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)

HOLLAND & HART

84-0382505

(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?
29 50	NONE	36977	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

ANTON COLLIN MITCHELL LLP

303 E 17TH AVE 600
DENVER, CO 80203

(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?
10 50	NONE	27500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RIO TINTO SERVICES INC.

4700 DAYBREAK PARKWAY
SOUTH JORDAN, UT 84009

(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?
14 50	EMPLOYER	10384	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)

MCGLADREY LLP

42-0714325

(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?
10 50	NONE	7200	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: SCOTT FULLERTON	b EIN: 36-2235791
c Position: ACTUARY	
d Address: 4 OVERLOOK POINT LINCOLNSHIRE, IL 60069	e Telephone:

Explanation: AS A RESULT OF AN INTERNAL CHANGE IN ASSIGNMNETS AT AON HEWITT, THE ENROLLED ACTUARY HAS CHANGED.

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:

<div>SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration</div>		<div>DFE/Participating Plan Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2015</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015					
A Name of plan RIO TINTO AMERICA INC. RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 001	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 RIO TINTO AMERICA INC.				D Employer Identification Number (EIN) 11-3359689	
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: RIO TINTO AMERICA MASTER RET. TRUST					
b Name of sponsor of entity listed in (a): RIO TINTO AMERICA INC.					
c EIN-PN 31-1464406-001		d Entity code M		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 333296207	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code		e Dollar value of interest in MTIA, CCT, PSA, or	

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> 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>		
A Name of plan <u>RIO TINTO AMERICA INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RIO TINTO AMERICA INC.</u>	D Employer Identification Number (EIN) <u>11-3359689</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	8455000	1100000
	(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)	355909079	333296207
	(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	364364079	334396207

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	71859	104309
k Total liabilities (add all amounts in lines 1g through 1j)	1k	71859	104309

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	364292220	334291898
---	-----------	-----------	-----------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1100000	
(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)		1100000

b Earnings on investments:**(1) Interest:**

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

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

(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)		

		(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)		-2988405
(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		-1888405

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	25533690	
(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)		25533690
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)	190530	
(2) Contract administrator fees	2i(2)	452454	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1935243	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2578227
j Total expenses. Add all expense amounts in column (b) and enter total	2j		28111917

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-30000322
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: ANTON COLLINS MITCHELL LLP

(2) EIN: 01-0724563

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:

	Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒		
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	N/A	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			20000000
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.)		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.				
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

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 2015 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>RIO TINTO AMERICA INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>RIO TINTO AMERICA INC.</u>	D Employer Identification Number (EIN) <u>11-3359689</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>04-3581074</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>30</u>

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ 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
-----------------	-------------------

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
---	-----------------------------------	-----------------------------------	-------------------------------	--

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete 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: <u>39.0</u> % Investment-Grade Debt: <u>38.3</u> % High-Yield Debt: <u>4.1</u> % Real Estate: <u>7.6</u> % Other: <u>11.0</u> %
	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):

Part VII	IRS Compliance Questions
-----------------	---------------------------------

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

Rio Tinto America Inc. Retirement Plan

Financial Report
December 31, 2015

Contents

Independent Auditor's Report	1-2
Financial Statements	
Statements of net assets available for benefits	3
Statements of changes in net assets available for benefits	4
Notes to financial statements	5-22



Independent Auditor's Report

To the Rio Tinto America Inc. Benefits Governance Committee of
Rio Tinto America Inc. Retirement Plan
South Jordan, Utah

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Rio Tinto America Inc. Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and 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

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 audits 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 were 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 4, which was certified by State Street Bank and Trust Company, the trustee, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2015 and 2014, 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 on the financial statements. Accordingly, we do not express an opinion on these financial statements.

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, have been audited by us in accordance with auditing standards general accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Anton Collins Mitchell LLP

Denver, Colorado
October 5, 2016

Rio Tinto America Inc. Retirement Plan

**Statements of Net Assets Available for Benefits
December 31, 2015 and 2014**

	2015	2014
Investments, at fair value (Notes 4, 5 and 6):		
Plan interest in Rio Tinto America Master Retirement Trust	\$ 333,296,207	\$ 355,909,079
Employer contributions receivable	1,100,000	8,455,000
Total Assets	334,396,207	364,364,079
Accrued expenses	(104,309)	(71,859)
Net assets available for benefits	\$ 334,291,898	\$ 364,292,220

See Independent Auditor's Report and Notes to Financial Statements.

Rio Tinto America Inc. Retirement Plan

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2015 and 2014

	2015	2014
Additions to (deductions from):		
Investment results (Notes 4 and 5):		
Plan interest in Rio Tinto America Master Retirement Trust investment income (loss)	\$ (2,988,405)	\$ 29,922,930
Employer contributions	1,100,000	11,155,000
Total	(1,888,405)	41,077,930
Deductions:		
Benefits paid to participants and beneficiaries	(25,533,690)	(35,250,092)
Administrative expenses	(2,578,227)	(2,185,853)
Total	(28,111,917)	(37,435,945)
Net increase (decrease)	(30,000,322)	3,641,985
Net assets available for benefits:		
Beginning of the year	364,292,220	360,650,235
End of the year	\$ 334,291,898	\$ 364,292,220

See Independent Auditor's Report and Notes to Financial Statements.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 1. Description of the Plan

The following description of Rio Tinto America Inc. Retirement Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General: The Plan was established by Rio Tinto America Inc. (the “Company”). The Plan is a noncontributory defined benefit pension plan covering salaried and non-represented hourly paid employees of the Company, subsidiaries and affiliates of Rio Tinto America Holdings Inc. designated in Appendix A of the Plan document as participating companies (the “Participating Companies” and together with the Company, the “Employer”), and Affiliated Employers (as defined in the Plan document). The Company and the Participating Companies are subsidiaries of Rio Tinto America Holdings Inc., which is an indirect, wholly owned subsidiary of Rio Tinto plc (the “Parent”). The Plan is intended to be a qualified retirement plan under the Internal Revenue Code (“IRC”) and is subject to the provisions of Employee Retirement Income Security Act of 1974 (“ERISA”), as amended. The Company has appointed State Street Corporation to be the third party administrator of the plan. The Plan is administered by the Rio Tinto America Inc. Benefits Governance Committee (the “Plan Administrator”).

Effective April 1, 2007, the Plan was closed to new participants (except as noted below). Therefore, employees who are hired or rehired by the Employer or Affiliated Employers (who otherwise would have been eligible under the Plan) after March 31, 2007, are not eligible for participation in the Plan.

Effective as noted below, certain employees ceased participation in the Rio Tinto Alcan Pension Plan (U.S.), formerly known as AlcanCorp Pension Plan (“Alcan Plan”), and began participation in the Plan:

- Effective October 1, 2012, employees of Ingot Sales, Specialty Aluminas and Management Services, Cleveland, Ohio. Benefit accruals under the Alcan Plan for this group of employees ceased previously as of September 30, 2012, due to an amendment of the Alcan Plan.
- Effective January 1, 2013, employees transferred in conjunction with the closure of shared services and employees on long-term disability. Benefit accruals under the Alcan Plan for this group of employees ceased previously as of December 31, 2012, due to an amendment of the Alcan Plan.

Effective January 1, 2013, the plan was amended to allow for lump sum payments for certain terminated participants who had not commenced receipt of their accrued benefit. The amendment allowed for a lump sum election period during the 2013 Plan Year. As of December 31, 2015, approximately 1,640 participants elected the lump sum option representing \$77.8 million in benefit payments.

The Plan participates in the Rio Tinto America Master Retirement Trust (“Master Trust”), which was created to hold the qualified defined benefit investment assets of the Plan and other plans sponsored by the Parent and its affiliates. The Company has appointed State Street Bank and Trust Company (“Trustee”), to be the trustee of the Master Trust and to invest and manage assets of the related plans.

Pension benefits: Participants are eligible for monthly benefit payments upon reaching normal retirement age (age 65). Pension payments are calculated using the final average monthly earnings based upon the highest 36 consecutive months (out of the last 120 months of employment with the Employer or Affiliated Employers), which produce the highest aggregate eligible compensation. The amount of the monthly benefit is based upon the participant’s final average earnings and eligible benefit service.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 1. Description of the Plan (Continued)

The normal forms of retirement benefits available under the Plan are a monthly life annuity for a single participant or, for a married participant, a 50 percent qualified joint and survivor annuity. Participants will receive a lump-sum distribution in the event the actuarial present value of the participant's entire vested benefit is \$5,000 or less. A reduced early retirement benefit is available after attainment of age 55 and completion of five years of vesting service.

A participant vests fully in retirement benefits after performing five years of vesting service, upon reaching normal retirement age while still employed by the Participating Employers, or termination of the Plan.

Termination of the Plan: Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the ERISA.

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

- a. Annuity benefits which former participants or their beneficiaries have been receiving for at least three years, or employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit which was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit which would be payable under the Plan provisions in effect at any time during the five years preceding Plan termination.
- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation ("PBGC") (a U.S. government agency) up to the applicable limitations (discussed below).
- c. All other vested benefits (vested benefits not insured by the PBGC).
- d. All non-vested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits 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.

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

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

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

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

Risks and uncertainties: The Master Trust invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, currency exchange rate, and credit risks. 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 such changes could materially affect the amounts reported in the 2015 statement of net assets available for benefits.

The Master Trust invests in securities with contractual cash flows, such as credit default and interest rate swaps. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, delinquencies and/or defaults, and may be adversely affected by a shift in the market's perception of the issuers and changes in interest rates.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Rio Tinto America Inc. Pension Investment Committee ("Investment Committee") determines the Plan's valuation policies, utilizing information provided by the investment advisors and Trustee. See Note 6 for a discussion of fair value measurements.

Interest income is recorded on the accrual basis, and dividends are recorded on the ex-dividend date. Purchases and sales of investments are recorded on a trade-date basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Valuation of investment in Master Trust: The Master Trust is a multiple-plan trust, ownership of which is divided among the plans based on allocated units of participation. Each participation unit has a value equal to the total fair value of the Master Trust's net assets divided by the total participation units outstanding.

The Plan has an undivided interest in the Master Trust's underlying investments. The Plan's investment in the Master Trust is stated at fair value. The Plan's interest in the Master Trust is based on the beginning-of-year value of the Plan's interest in the Master Trust, plus actual contributions and allocated investment income (loss), less actual distributions and actual and allocated investment-related expenses. The net investment income (loss) and investment-related expenses attributable to the Master Trust, which are not plan-specific, are allocated by the Trustee to the Plan based on the Plan's pro rata share of each of the underlying assets of the Master Trust on a monthly basis. The Plan presents in the statements of changes in net assets available for benefits its interest in the net investment income or loss of the Master Trust, which consists of the realized gains or losses, unrealized appreciation or depreciation, interest, dividends of the Master Trust's investments, and allocated expenses.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

Funding policy: The Company contributes to the Plan at such times and in such amounts as considered necessary so contributions are sufficient to provide benefits as actuarially calculated under the terms of the Plan. The Company's current funding policy is to meet the minimum funding standards prescribed by law.

Contributions to the Plan are designed to fund at least the minimum required contributions as specified by ERISA and determined under IRC section 430(a). The minimum contribution is determined as of the beginning of the plan year, and all contributions are discounted at the effective interest rate from the date funded to the beginning of the plan year. The Company may elect to use all or a portion of any funding standard carryover balance or prefunding balance to offset the minimum required contribution for a plan year depending on the Plan's funded status.

The Plan is "not-at-risk" for 2015, thus allowing the use of a more favorable interest rate corridor in determining the minimum required contribution. Adjustment to the statutory interest rates specified under IRC §430 were first introduced by the Moving Ahead for Progress in the 21st Century Act ("MAP-21") and subsequently modified by the Highway and Transportation Funding Act of 2014 ("HATFA").

The Plan has currently met all minimum funding requirements. Under the law, the minimum required contribution for the 2015 and 2014 plan years, respectively, was \$5,364,700 and \$11,016,682. The minimum required contribution was satisfied in each plan year with a combination of cash contribution and application of prefunding balances. These amounts totaled \$5,564,352 and \$15,845,199 for the 2015 and 2014 plan years, respectively.

Benefit restrictions under IRC section 436 depend on the Plan's Adjusted Funding Target Attainment Percentage ("AFTAP"). For 2015, the Plan's AFTAP was 101.89 percent. As this exceeds 90 percent and the plan sponsor is not in bankruptcy there are no restrictions on amendments increasing benefits, accelerated payments, or future accruals.

Payment of benefits: Benefits are recorded when paid by the Plan.

Administrative expenses: The Company pays a portion of the costs and expenses incurred in administering the Plan, with the Plan paying the remaining costs and expenses. The Company provides accounting and other services for the Plan at no cost to the Plan. Expenses paid directly by the Company are excluded from these financial statements, unless reimbursed by the Plan.

Tax status: The Internal Revenue Service has determined and informed the Company by a letter dated July 16, 2015, the Plan and the Master Trust are designed in accordance with the applicable requirements of the IRC. The Plan Administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and therefore believes that the Plan and the Master Trust are tax-exempt.

The Plan Administrator has evaluated the Plan's tax positions and concluded the Plan had taken no uncertain tax positions which would require adjustment to the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax years in progress.

Subsequent events: The Plan Administrator evaluated subsequent events and transactions through October 5, 2016, the date the financial statements were available issued.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 2. Summary of Significant Accounting Policies (Continued)

New accounting pronouncements: In May 2015, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) 2015-07 which provides new guidance under Topic 820, *Fair Value Measurements, Disclosures for Investments in Certain Entities that Calculate Net Asset Value per Share (or Its Equivalent)*. The update removes the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value (“NAV”) per share as a practical expedient. The update also removes the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the NAV per share as a practical expedient. Rather, those disclosures are limited to investments for which the entity has elected to measure the fair value using that practical expedient. This update is effective for all non-public entities for fiscal years beginning after December 15, 2016 and must be applied retrospectively with early adoption permitted. Management has elected to adopt ASU 2015-07 for the 2015 plan year, and has therefore removed investments for which fair value is measured using NAV as a practical expedient from the fair value hierarchy table (see Note 6).

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Parts I and III are not applicable to the Plan. Part II eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. Management has elected to adopt Part II early. Accordingly, the amendment was retrospectively applied, resulting in the removal of the disclosures of individual investments that represent five percent or more of net assets available for benefits; the presentation of the net appreciation or depreciation in fair value of investments in total versus disaggregating by general type; and the presentation of investments that are measured at fair value by general type versus disaggregating by nature, characteristics and risks. Adoption of these pronouncements did not have a material impact on the Plan’s financial statements.

Note 3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, attributable under the Plan’s provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees with vested rights or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances—retirement, death, disability and termination of employment—are included to the extent they are deemed attributable to employee service rendered prior to the valuation date.

The actuarial present value of accumulated plan benefits was calculated by consulting actuaries and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected future payment dates.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 3. Actuarial Present Value of Accumulated Plan Benefits (Continued)

The actuarial valuation was done by using the beginning-of-the-year method. Therefore, the accumulated plan benefits as of December 31, 2014, are presented from information provided by the actuary as of January 1, 2015. There has been no significant change in the Plan's provisions or coverage from December 31, 2014, to January 1, 2015.

The more significant assumptions underlying the actuarial computations as of December 31, 2014, are as follows:

Investment return	6.50% per annum
Mortality table used	RP2014 with generational mortality projected by Scale MP2015 weighted 110% for males and 125% for females
Retirement rates and average retirement age	Rates increasing from 10% to 100% between ages 55 and 70, and an average retirement age of 62 for active and terminated vested participants
Withdrawal rates	Rates for pre-retirement ages that vary by age and employee group.

The foregoing actuarial assumptions are based on the presumption the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits as of December 31, 2014, is summarized as follows:

Actuarial present value of accumulated plan benefits:

Vested benefits:

Participants currently receiving benefits	\$ 193,232,512
Other participants	150,448,210
	<u>343,680,722</u>

Nonvested benefits	2,249,575
Total actuarial present value of accumulated plan benefits, at December 31, 2014	<u><u>\$ 345,930,297</u></u>

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 3. Actuarial Present Value of Accumulated Plan Benefits (Continued)

Below is a summary of significant changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2014:

Actuarial present value of accumulated plan benefits, at beginning of year	<u>\$ 336,824,661</u>
Increase (decrease) during the year attributable to:	
Benefits paid	(35,250,092)
Interest accumulation	22,352,706
Plan Amendments	175,704
Change in actuarial assumptions*	14,705,312
Benefits accumulated and experience gains and losses	<u>7,122,006</u>
Net change	<u>9,105,636</u>
Actuarial present value of accumulated plan benefits, at end of year	<u>\$ 345,930,297</u>

*The most significant changes in actuarial assumptions were a change in the Investment Return from 7.00 percent to 6.50 percent; and a change in mortality assumption from the RP2014 mortality table with generational mortality projected by MP2014, weighted by 110 percent for males and 125 percent for females to the RP2014 mortality table with generational mortality projected by Scale MP2015, weighted by 110 percent for males and 125 percent for females.

Note 4. Information Certified or Provided by State Street

The following is a summary of the Plan's asset information as of December 31, 2015 and 2014, and for the years then ended, included throughout the Plan's financial statements, which were prepared by or derived from information provided by the Trustee and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the Trustee that the information provided to the Plan Administrator by the Trustee related to the following assets is correct and complete to the best of their knowledge and belief. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements related to the following assets:

	December 31	
	2015	2014
Investments:		
Plan's interest in Rio Tinto America Master Retirement Trust	\$ 332,192,835	\$ 355,038,560

The Trustee also certified to the best of their knowledge and belief the correctness and completeness of investment results of the Plan's interest in the Master Trust for the years ended December 31, 2015 and 2014, as follows:

	Years Ended	
	2015	2014
Investment results:		
Plan's interest in Rio Tinto America Master Retirement Trust	\$ (3,221,258)	\$ 30,634,573

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 4. Information Certified or Provided by State Street (Continued)

The Plan's interest in and the investment results of the Master Trust as presented above do not reflect an increase in the value of partnerships/joint ventures/real estate investments and certain accrued Master Trust expenses.

Note 5. Interest in Master Trust

The Plan participates in the Master Trust as permitted by the Plan document and Master Trust agreement. The Plan has an undivided interest of 21.6 percent and 20.6 percent in the net assets of the Master Trust as of December 31, 2015 and 2014, respectively.

The Master Trust financial information disclosed below and in Note 6 represents 100 percent of the Master Trust net assets and the related changes in net assets in which the Plan has an undivided interest as of and for the years ended December 31, 2015 and 2014.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 5. Interest in Master Trust

Master Trust: The net assets of the Master Trust as of December 31, 2015 and 2014, are as follows:

	Unaudited	
	2015	2014
Assets:		
Cash	\$ 2,409,522	\$ 4,423,654
Investments, at fair value:		
Fixed-income investments:		
Commingled funds	70,581,021	130,656,955
Corporate bonds	402,096,415	404,329,794
Foreign government securities	80,344,045	95,545,110
U.S. government securities	160,540,030	99,054,816
Common collective trusts	405,030,510	460,987,387
Common stocks	186,802,004	257,889,948
Partnerships/joint ventures	217,272,858	209,463,990
Real estate commingled fund	29,165,496	26,574,850
Interest-bearing cash and cash equivalents	57,951,335	60,299,138
Loans secured by mortgages	8,442,634	5,671,315
Preferred stocks	1,022,636	1,188,681
Cash collateral	6,575,000	308,426
	<u>1,625,823,984</u>	<u>1,751,970,410</u>
Receivables:		
Interest receivable	7,849,480	7,071,606
Due from broker	8,477,910	4,476,632
Dividends receivable	102,785	139,752
Other	1,707,321	2,022,604
	<u>18,137,496</u>	<u>13,710,594</u>
Total assets	<u>1,646,371,002</u>	<u>1,770,104,658</u>
Liabilities:		
Due to broker	(100,770,793)	(39,499,188)
Accrued investment-related expenses	(1,232,325)	(1,109,581)
Other	(369,848)	(308,504)
	<u>(102,372,966)</u>	<u>(40,917,273)</u>
Net assets	<u>\$1,543,998,036</u>	<u>\$1,729,187,385</u>

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 5. Interest in Master Trust (Continued)

The changes in the net assets and investment results of the Master Trust for the years ended December 31, 2015 and 2014, are summarized as follows:

	Unaudited	
	2015	2014
Investment results:		
Net appreciation (depreciation):	\$ (57,311,050)	\$ 107,752,905
Interest	29,848,822	44,278,130
Dividends	14,314,544	2,656,330
Currency gain/loss and other	5,126,433	3,186,179
	(8,021,251)	157,873,544
Investment-related expenses	(4,664,348)	(5,792,744)
Net investment results	(12,685,599)	152,080,800
Net purchases (redemptions)	(172,503,750)	(178,025,343)
Net change in net assets	(185,189,349)	(25,944,543)
Net assets:		
Beginning of year	1,729,187,385	1,755,131,928
End of year	<u>\$1,543,998,036</u>	<u>\$1,729,187,385</u>

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 6. Fair Value Measurements

Accounting guidance provides the framework for measuring fair value. That framework provides a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; and 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.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets within the Master Trust measured at fair value. There have been no significant changes in the methodologies used at December 31, 2015 and 2014.

Fixed-income securities: Fixed-income securities consist of U.S. and foreign government securities and corporate and other obligations. These securities are valued based on pricing matrices or models from pricing vendors used by the Trustee. Commingled funds are valued based on the NAV of units held at year-end as provided by the fund administrator.

Common collective trusts: The common collective trusts are valued based on the NAV of units held at year-end as provided by the fund administrator. Generally, under ordinary market conditions, all common collective trust positions provide daily market liquidity to the Master Trust. Certain Master Trust-directed withdrawals may be subject to market value adjustments calculated in accordance with the provisions of the investment contracts.

Common and preferred stocks: Common and preferred stocks are valued based on the last sales price on the primary exchange.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 6. Fair Value Measurements (Continued)

Partnerships/joint ventures/real estate: Partnerships/joint ventures/real estate are valued based on the estimated fair value of the participation owned by the Master Trust as determined by the general partner or investment manager of the respective partnership. The NAV of the partnerships/joint ventures/real estate is based on the fair value of the underlying investments. The valuation inputs are derived primarily from audited financial statements and other financial data. Partnerships/joint ventures/real estate include 14 private equity funds which are comprised of limited partnerships that invest in private equity, both domestically and internationally. Certain of these investments are considered illiquid and are meant to be held for the life of the funds but, if necessary, sales can be arranged through the secondary market. Distributions are received through the liquidation of the underlying assets of the funds. It is estimated that the underlying assets will be liquidated over the next several years, but no later than 14 years. Unfunded commitments of the Master Trust as of December 31, 2015 and 2014 approximate \$76 million and \$81 million, respectively, for these 14 funds.

Partnerships/joint ventures/real estate also include five investments in domestic and international real estate fund limited partnerships and one commingled real estate fund. The fair value of the limited partnerships is estimated using the NAV of the Master Trust's ownership interest in partners' capital. The valuation inputs of these investments are derived from third-party appraisals. Certain of these investments are considered illiquid, but sales can be arranged on the secondary market. Distributions from each fund are received as income is generated through the investments and as the underlying assets of the funds are liquidated. It is estimated that the underlying assets will be liquidated over the next several years, but no later than 10 years. Unfunded commitments of the Master Trust as of December 31, 2015 and 2014 approximate \$14 million and \$29 million, respectively, for these five investments. The commingled real estate fund is valued based on the NAV of units held at year-end as provided by the fund manager.

Interest-bearing cash and cash equivalents: Interest-bearing cash is valued at cost plus accrued income, which approximates fair value measured by similar assets in active markets.

Loans secured by mortgages: Loans secured by mortgages are valued on the basis of their principal and interest payments discounted at prevailing interest rates for similar investments.

Credit default and interest rate swaps: Credit default and interest rate swaps are valued based on pricing matrices or models from pricing vendors used by the Trustee. The net position is included with fixed-income securities-corporate bonds for purposes of the fair value measurement disclosures. See Note 8 for additional disclosures.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 6. Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Master Trust's fair value measurements as of December 31, 2015 and 2014:

	Assets at Fair Value as of December 31, 2015			
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 186,802,004	\$ -	\$ -	\$ 186,802,004
Partnerships/joint ventures	-	-	217,272,858	217,272,858
Real estate commingled fund	-	-	29,165,496	29,165,496
Interest-bearing cash and cash equivalents	-	57,951,335	-	57,951,335
Fixed-income investments:				
Corporate bonds	-	402,096,415	-	402,096,415
Foreign government securities	-	80,344,045	-	80,344,045
U.S. government securities	-	160,540,030	-	160,540,030
Loans secured by mortgages	-	8,442,634	-	8,442,634
Preferred stocks	-	1,022,636	-	1,022,636
Cash collateral	-	6,575,000	-	6,575,000
Total assets in the fair value hierarchy	\$ 186,802,004	\$ 716,972,095	\$ 246,438,354	\$ 1,150,212,453

Investments measured at NAV as a practical expedient (a):

Fixed-income investments: Commingled funds	\$ 70,581,021
Common collective trusts	405,030,510
Total investments measured at NAV as a practical expedient	475,611,531

Investments at fair value \$ 1,625,823,984

	Assets at Fair Value as of December 31, 2014			
	Level 1	Level 2	Level 3	Total
Common stocks	\$ 257,889,948	\$ -	\$ -	\$ 257,889,948
Partnerships/joint ventures	-	-	209,463,990	209,463,990
Real estate commingled fund	-	-	26,574,850	26,574,850
Interest-bearing cash and cash equivalents	-	60,299,138	-	60,299,138
Fixed-income investments:				
Corporate bonds	-	404,329,794	-	404,329,794
Foreign government securities	-	95,545,110	-	95,545,110
U.S. government securities	-	99,054,816	-	99,054,816
Loans secured by mortgages	-	5,671,315	-	5,671,315
Preferred stocks	-	1,188,681	-	1,188,681
Cash collateral	-	308,426	-	308,426
Total assets in the fair value hierarchy	\$ 257,889,948	\$ 666,397,280	\$ 236,038,840	\$ 1,160,326,068

Investments measured at NAV as a practical expedient (a):

Fixed-income investments: Commingled funds	\$ 130,656,955
Common collective trusts	460,987,387
Total investments measured at NAV as a practical expedient	591,644,342

Investments at fair value \$ 1,751,970,410

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 6. Fair Value Measurements (Continued)

- (a) In accordance with Subtopic 820-10, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

The following table sets forth a summary of changes in the fair value of the Master Trust's Level 3 assets for the years ended December 31, 2015 and 2014:

	Level 3 Assets	
	Partnerships/Joint Ventures/Real Estate	
	2015	2014
Balance, beginning of year	\$ 236,038,840	\$ 211,546,350
Realized gains/(losses)	9,552,245	11,635,988
Unrealized gains/(losses) relating to instruments still held at the reporting date	15,129,634	19,847,634
Sales	(401,858,477)	(299,963,780)
Purchases	387,576,112	292,972,648
Balance, end of year	\$ 246,438,354	\$ 236,038,840

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

The 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 valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. The Master Trust evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets. For the years ended December 31, 2015 and 2014, there were no transfers in or out of Levels 1, 2 or 3.

The Master Trust follows guidance on how entities should estimate fair value of certain alternative investments. The fair value of investments within the scope of the guidance can be determined using NAV per share as a practical expedient, when fair value is not readily determinable, unless it is probable the investment will be sold at something other than NAV.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 6. Fair Value Measurements (Continued)

The following tables include categories of investments within the Master Trust that measure NAV per share (or its equivalent) as of December 31, 2015 and 2014:

	2015			
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Asset category:				
Fixed-income investments:				
Commingled funds (c)	\$ 70,581,021	\$ -	Immediate	None
Common collective trusts:				
Domestic (a)	104,998,999	-	Immediate	2 days
International (b)	300,031,511	-	Varies	1 - 10 days

	2014			
	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Asset category:				
Fixed-income investments:				
Commingled funds (c)	\$ 130,656,955	\$ -	Immediate	None
Common collective trusts:				
Domestic (a)	127,524,336	-	Immediate	2 days
International (b)	333,463,051	-	Varies	1 - 10 days

- (a) Domestic - The objective of the funds is to seek capital appreciation by investing in U.S. publicly listed companies.
- (b) International - The objective of the funds is to seek capital appreciation by investing in international publicly listed companies.
- (c) Commingled funds - The objective of these investments is to seek current income and total return by investing in a diversified portfolio of fixed-income investments of varying maturities (mainly long credit).

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 7. Party-in-Interest Transactions

The Master Trust invests in the following investments managed by the Trustee or affiliated companies that qualify as party-in-interest transactions:

	December 31	
	2015	2014
State Street Global Advisors Russell 1000 Index Fund	\$ 104,998,999	\$ 127,524,337
State Street Bank & Trust Co. Short Term Investment Fund	57,951,336	60,299,138
AXA Secondary Fund V	14,447,535	14,575,077
AXA Capital Europe	6,984,949	7,432,696
AXA Capital America LP	5,510,139	5,853,060
AXA Early Secondary Fund V	3,890,579	2,353,932
AXA Private Equity Fund II	709,604	1,086,613
State Street Corp	332,160	310,320

Fees paid by the Master Trust for investment-related expenses to the Trustee and affiliated companies amounted to approximately \$713,000 and \$554,000 for the years ended December 31, 2015 and 2014, respectively. Fees paid by the Master Trust or Plan for investment management services were included as a reduction of the return earned on each investment. Fees paid by the Plan for certain administrative functions performed by officers or employees of the Parent and affiliates amounted to approximately \$10,400 and \$9,800 for the years ended December 31, 2015 and 2014, respectively. Certain other administrative functions are performed by officers or employees of the Parent and affiliates, for which no compensation is received from the Plan.

These transactions are not, however, considered prohibited transactions under Section 408(b) of the ERISA regulations.

Note 8. Derivative Financial Instruments

As of December 31, 2015 and 2014, a fixed-income manager of the Master Trust utilizes derivative financial instruments consisting of credit default and interest rate swaps. This manager uses these financial instruments to manage exposure to interest rate and credit risks and to achieve the overall desired duration under the Master Trust's fixed-income mandate.

Credit default swap agreements involve one party (referred to as the buyer of protection) making a stream of payments to another party (the seller of protection) in exchange for the right to receive a specified return in the event of a default or other credit event for the referenced entity, obligation or index. As a seller of protection on credit default swap agreements, the Master Trust will generally receive from the buyer of protection a fixed rate of income throughout the term of the swap, provided there is no credit event.

If a credit event occurs, as defined under the terms of that particular swap agreement, the Master Trust will either (i) pay to the buyer of protection an amount equal to the notional amount of the swap and take delivery of the referenced obligation, other deliverable obligation or underlying securities comprising the referenced index or (ii) pay a net settlement in the form of cash or securities equal to the notional amount of the swap less the recovery value of the referenced obligation or underlying securities comprising the referenced index.

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 8. Derivative Financial Instruments (Continued)

The maximum potential amount of future payments (undiscounted) that the Master Trust as a seller of protection could be required to make under a credit default swap agreement would be an amount equal to the notional amount of the agreement. Notional amounts of all credit default swap agreements outstanding as of December 31, 2015 and 2014, for which the Master Trust is a seller of protection, are disclosed below. These potential amounts would be partially offset by any recovery values of the respective referenced obligations, up-front payments received upon entering into the agreement, or net amounts received from the settlement of buy protection credit default swap agreements entered into by the Master Trust for the same referenced entity or entities.

Interest rate swap agreements involve the exchange by the Master Trust with a counterparty of their respective commitments to pay or receive interest, e.g., an exchange of floating-rate payments for fixed-rate payments, with respect to the notional amount of principal. These swaps are used to adjust interest rate and yield curve exposure and substitute for physical securities. Long swap positions ("received fixed") increase exposure to long-term interest rates; short positions ("pay fixed") decrease exposure. Notional amounts of all interest rate swap agreements outstanding as of December 31, 2015 and 2014, are disclosed below.

The notional values summarized below provide an indication of the extent of the Plan's involvement in such instruments. Notional amounts of derivative financial instruments do not necessarily represent amounts exchanged by parties and, therefore, are not a direct measure of the Plan's exposure from its use of derivatives. The net liability position of approximately \$1,560,000 and \$75,000 as of December 31, 2015 and 2014, respectively, is included in fixed income-corporate bonds for purposes of the fair value measurement disclosures in Note 6.

	December 31, 2015				
	Notional/Par Value	Cost	Current Fair Value	Coupon Rate	Maturity
Credit default swaps:					
Indices	\$ (107,040,000)	\$ 1,096,442	\$ 826,964	1.00% to 5.00%	December 20, 2017 to December 20, 2020
Companies	10,650,000	(159,695)	(821,000)	0.50% to 5.00%	December 20, 2016 to October 17, 2057
Countries:					
Brazil	2,300,000	(195,377)	(346,756)	1.00%	June 20, 2020 to December 20, 2020
Italy	11,600,000	(169,445)	121,574	1.00%	December 20, 2018 to June 20, 2020
Russia	1,500,000	(142,460)	(111,361)	1.00%	June 20, 2019
United Kingdom	3,100,000	69,798	50,386	1.00%	September 20, 2017
Other	9,500,000	(5,401)	(53,364)	1.00%	December 20, 2018 to September 20, 2020
	<u>\$ (68,390,000)</u>	<u>\$ 493,862</u>	<u>\$ (333,557)</u>		
Interest rate swaps:					
Brazil	13,800,000	2,522	(79,311)	14.72%	January 2, 2018
Europe	(1,550,000)	(2,589)	12,112	0.99% to 1.50%	December 15, 2020 to March 16, 2046
Japan	(487,700,000)	(13,915)	(165,627)	1.00%	September 18, 2023 to September 20, 2024
Mexico	68,000,000	18,192	(179,373)	5.61% to 6.19%	July 7, 2021 to January 3, 2035
United States	(69,700,000)	263,599	(821,821)	1.27% to 2.91%	November 7, 2016 to December 22, 2045
Other	(4,300,000)	39,052	7,195	2.00% to 2.25%	March 16, 2026 to March 16, 2046
	<u>\$ (481,450,000)</u>	<u>\$ 306,861</u>	<u>\$ (1,226,825)</u>		

Rio Tinto America Inc. Retirement Plan

Notes to Financial Statements

Note 8. Derivative Financial Instruments (Continued)

	December 31, 2014				
	Notional/Par Value	Cost	Current Fair Value	Coupon Rate	Maturity
Credit default swaps:					
Indices	\$ (64,750,000)	\$ 883,581	\$ 1,197,718	1.00%	December 20, 2017 to December 20, 2019
Companies	13,850,000	(73,340)	173,835	1.00% to 5.00%	March 20, 2015 to June 20, 2021
Countries:					
United Kingdom	3,100,000	69,798	77,068	1.00%	September 20, 2017
Mexico	4,950,000	20,623	30,968	1.00%	December 20, 2018 to March 20, 2019
Brazil	2,100,000	(184,117)	(398,369)	1.00%	March 20, 2019 to June 20, 2019
Other	17,400,000	(161,685)	35,669	1.00%	December 20, 2018 to September 20, 2019
	<u>\$ (23,350,000)</u>	<u>\$ 554,860</u>	<u>\$ 1,116,889</u>		
Interest rate swaps:					
Australia	10,700,000	(10,892)	80,165	3.25%	September 21, 2017
Brazil	11,200,000	(10,636)	(60,319)	11.50% to 11.68%	January 4, 2021
Japan	3,000,000	28,891	(322,994)	0.60% to 1.25%	December 15, 2018 to March 18, 2025
Mexico	(487,700,000)	(13,915)	(129,054)	1.00%	September 18, 2023 to September 20, 2024
United States	70,000,000	(510)	(30,748)	5.61% to 5.63%	July 7, 2021 to October 11, 2021
Other	(17,400,000)	(235,585)	(324,363)	1.53% to 2.90%	November 7, 2016 to May 1, 2043
	<u>(3,200,000)</u>	<u>(77,335)</u>	<u>(404,203)</u>	2.75%	March 18, 2025
	<u>\$ (413,400,000)</u>	<u>\$ (319,982)</u>	<u>\$ (1,191,516)</u>		

Included in credit default swaps are indices of credit default swaps where the portfolio has buying or selling protection on a series of investments, sovereign credit default swaps where the portfolio has sold protection on debt issued by foreign governments, and corporate credit default swaps where the portfolio has sold protection on debt issued by a corporation.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2015 This Form is Open to Public Inspection
---	--	--

For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
► 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 Rio Tinto America Inc. Retirement Plan	B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Rio Tinto America Inc.	D Employer Identification Number (EIN) <u>11-3359689</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other	
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>2015</u>		
2	Assets:		
	a Market value	2a	364,159,770
	b Actuarial value	2b	353,669,479
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	2,593	194,328,535
	b For terminated vested participants	1,634	72,367,082
	c For active participants	744	80,398,676
	d Total	4,971	347,094,293
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	6.24%
6	Target normal cost	6	7,475,534

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

SIGN HERE	 Signature of actuary	<u>09/14/2016</u> Date
	Troy Ware Type or print name of actuary	<u>1407419</u> Most recent enrollment number
	Aon Consulting Inc. Firm name	<u>303-639-4157</u> Telephone number (including area code)
	1900 Sixteenth Street Suite 1000 Denver CO 80202 Address of the firm	

(b) Prefunding balance

Quantity Shipped as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.72%2nd segment:
6.11%3rd segment:
6.81%☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is 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** 7,475,534**b** Excess assets, if applicable, but not greater than line 31a **31b** 2,110,834**32** Amortization installments:**a** Net shortfall amortization installment Outstanding Balance 0 Installment 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** 0**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ... **34** 5,364,700

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement 0 4,464,352 4,464,352**36** Additional cash requirement (line 34 minus line 35) **36** 900,348**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 1,000,562**38** Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36) **38a** 100,214**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 100,214**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 Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2015

Date	Amount	Days to Discount to 1/1/2015 at 6.24%	Interest Adjusted Contribution
January 6, 2016	\$ 200,000	370	\$ 188,097
September 9, 2016	900,000	617	812,465
	<u>\$ 1,100,000</u>		<u>\$ 1,000,562</u>

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	5.00%	0.9000	2.54
57.5	5.00%	0.8550	2.46
58.5	5.00%	0.8123	2.38
59.5	5.00%	0.7716	2.30
60.5	10.00%	0.7331	4.43
61.5	10.00%	0.6598	4.06
62.5	25.00%	0.5938	9.28
63.5	15.00%	0.4453	4.24
64.5	15.00%	0.3785	3.66
65.5	50.00%	0.3218	10.54
66.5	50.00%	0.1609	5.35
67.5	50.00%	0.0804	2.71
68.5	50.00%	0.0402	1.38
69.5	50.00%	0.0201	0.70
70	100.00%	0.0101	0.70
Weighted Average			62.28

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the assumed expenses payable from the trust from \$2,232,047 to \$2,530,814.
- A change in the salary increase assumption from 3.80% to 3.60%.
- A change in the assumed inflation assumption from 2.30% to 2.10%.
- A change in the Social Security Wage Base increase assumption from 2.80% to 2.60%.
- A change in the funding asset return assumption from 6.90% to 7.00%.

These changes were made to better reflect anticipated plan experience. The non-prescribed assumption changes did not reduce the funding shortfall by more than \$5 million; as such, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2015

Attained Age	Number of Participants, Average Compensation and Average Cash Balance Account									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29	1	1		1						
30-34	7	21 \$101,977 \$0	10	4						
35-39	9	34 \$117,668 \$698	24 \$105,113 \$0	7	3					
40-44	4	45 \$159,745 \$4,583	19	20 \$114,448 \$6,522	5					
45-49	7	40 \$139,893 \$14,145	31 \$107,353 \$1,620	23 \$136,977 \$27,720	3	2				
50-54	3	34 \$146,660 \$22,578	18	43 \$122,167 \$35,229	5	3	3	5	1	
55-59	2	30 \$141,241 \$9,027	19	83 \$141,588 \$85,347	7	3	9	2	10	
60-64	1	24 \$124,165 \$22,490	16	62 \$125,694 \$119,565	5	1	1	2	5	
65-69	1	4	7	10					1	
70+				3						

N-744

Note: The average cash balance account shown is an average of the cash balance accounts for all plan participants, including those with a balance of \$0.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2014), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA
1st Segment Rate	4.72%
2nd Segment Rate	6.11%
3rd Segment Rate	6.81%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2014), without regard to interest rate stabilization
1st Segment Rate	1.15%
2nd Segment Rate	4.06%
3rd Segment Rate	5.15%
Salary Increases	3.60%
Cash Balance Interest Crediting Rate	
Opening Account	7.50%
Current Account	5.00%
Cash Balance Annuity Conversion Rate	Same as funding interest rates above
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 2.60% per year, based on an inflation assumption of 2.10% plus 0.50% per year.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Optional Payment Form Election Percentage	
Non-Cash Balance Active Participants	30% life annuity 30% joint and 50% life annuity 30% joint and 100% life annuity 10% 10 year certain and life annuity
Non-Cash Balance Terminated Vested Participants	30% life annuity 30% joint and 50% life annuity 30% joint and 100% life annuity 10% 10 year certain and life annuity
Cash Balance Active Participants	100% lump sum immediately
Cash Balance Terminated Vested Participants	100% lump sum at assumed terminated vested retirement age (see Table 2)
Optional Payment Form Conversion Interest Rate	
Lump Sums	
All Other Optional Forms	Same as funding interest rates above 5.00%
Optional Payment Form Conversion Mortality	
Lump Sums	Current IRC section 417(e) table for lump sums
All Other Optional Forms	GA-1971 male mortality table
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	See Table 2
Mortality Rates	
Healthy and Disabled	2015 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 3
Disability Rates	See Table 4
Decrement Timing	Middle of the year decrements, with 100% retirement occurring at beginning of the year.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Surviving Spouse Benefit	It is assumed that 85% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2014 pensionable earnings rolled forward one year with the salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$265,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2013 Plan Year	6.90%
2014 Plan Year	7.00%, limited to 6.99%
Trust Expenses Included in Target Normal Cost	\$2,530,814, based on the prior year's actual plan administrative expenses (excluding PBGC premiums) plus the estimated PBGC premium for the current year.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2015

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Table 1

Retirement Rates—Active Participants

<u>Age</u>	<u>Rate</u>
55	10.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	15.00%
64	15.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Table 2

Retirement Rates—Terminated Vested Participants

<u>Age</u>	<u>Rate</u>
55	10.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	10.00%
61	10.00%
62	25.00%
63	15.00%
64	15.00%
65	100.00%
66	100.00%
67	100.00%
68	100.00%
69	100.00%
70+	100.00%

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Table 3

Withdrawal Rates

Age	Rate	Age	Rate
18	0.00%	48	4.20%
19	15.00%	49	3.60%
20	15.00%	50	3.00%
21	15.00%	51	3.00%
22	15.00%	52	3.00%
23	15.00%	53	3.00%
24	15.00%	54	3.00%
25	15.00%	55+	0.00%
26	14.40%		
27	13.80%		
28	13.20%		
29	12.60%		
30	12.00%		
31	11.60%		
32	11.20%		
33	10.80%		
34	10.40%		
35	10.00%		
36	9.60%		
37	9.20%		
38	8.80%		
39	8.40%		
40	8.00%		
41	7.60%		
42	7.20%		
43	6.80%		
44	6.40%		
45	6.00%		
46	5.40%		
47	4.80%		

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Table 4

Disability Rates

Age	Rate	Age	Rate
18	0.000%	48	0.450%
19	0.080%	49	0.502%
20	0.080%	50	0.580%
21	0.080%	51	0.640%
22	0.080%	52	0.700%
23	0.080%	53	0.810%
24	0.080%	54	0.910%
25	0.090%	55	1.020%
26	0.090%	56	1.120%
27	0.090%	57	1.230%
28	0.090%	58	1.350%
29	0.100%	59	1.480%
30	0.100%	60	1.600%
31	0.110%	61	1.730%
32	0.110%	62	1.850%
33	0.120%	63	1.990%
34	0.140%	64	2.130%
35	0.130%	65+	0.000%
36	0.140%		
37	0.150%		
38	0.170%		
39	0.190%		
40	0.200%		
41	0.220%		
42	0.240%		
43	0.270%		
44	0.300%		
45	0.330%		
46	0.360%		
47	0.390%		

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date January 1, 2003.

Date of Participation First day of the month after completing one year of service. Participation is closed to new entrants as of April 1, 2007. Participants who were active in the RTA plan at that time were given the option to either stay in the RTA plan or transfer to the Investment Partnership Plan (IPP) as of September 30, 2007.

As of October 1, 2012, Cleveland Salaried employees that were participants in the AlcanCorp Pension Plan before 2012 began accruing in the RTA Plan. Benefits in the RTA Plan are calculated using pay and service earned after the date of transfer into the RTA Plan. However, participants receive vesting service from date of hire.

As of January 1, 2013, all remaining active PPPI, active Cable, and LTD participants in the AlcanCorp Pension Plan began accruing in the RTA Plan. Benefits in the RTA Plan are calculated using pay and service earned after the date of transfer into the RTA Plan. However, participants receive vesting service from date of hire.

As of January 1, 2015, active participants who are rehired into the IPP with a break in service of less than five years are eligible to receive pay increases to their RTA Plan benefit, even if they did not choose to transfer to the IPP in 2007.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Normal Retirement

Eligibility

Age 65.

Total Benefit

(a) For service before January 1, 2003:

See supplements.

(b) For service after December 31, 2002:

A monthly benefit equal to (i) plus (ii) below, multiplied by
Benefit Service:

(i) 1% of Final Average Earnings up to Social Security
Covered Compensation.

(ii) 1.667% of Final Average Earnings in excess of Social
Security Covered Compensation.

Compensation Update

Former AlcanCorp Pension Plan participants also receive a compensation update on their frozen benefit from the AlcanCorp Pension Plan. The compensation update is payable from the RTA Plan. The compensation update is equal to the percentage increase of the Final Average Earnings over the participant's Highest Average Earnings used to calculate the frozen benefit payable from the AlcanCorp Pension Plan, multiplied by the frozen benefit payable from the AlcanCorp Pension Plan. The compensation update has a minimum value of \$0 and is added to the Normal Retirement Benefit accrued under the RTA Plan as described above.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Early Retirement
Eligibility

Age 55 and five years of Vesting Service.

Total Benefit

Termination before age 55 or before completing 10 years of Vesting Service.

The accrued normal retirement benefit multiplied by the appropriate age-based factor below:

<u>Age</u>	<u>Factor</u>	<u>Age</u>	<u>Factor</u>
65	1.00	59	0.76
64	0.96	58	0.72
63	0.92	57	0.68
62	0.88	56	0.64
61	0.84	55	0.60
60	0.80		

Termination after age 55 and after completing 10 years of Vesting Service:

The accrued normal retirement benefit multiplied by the appropriate age-based factor below:

<u>Age</u>	<u>Factor</u>	<u>Age</u>	<u>Factor</u>
65	1.00	59	0.88
64	1.00	58	0.84
63	1.00	57	0.80
62	1.00	56	0.76
61	0.96	55	0.72
60	0.92		

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Late Retirement
Eligibility

Retire after normal retirement date.

Total Benefit

The normal retirement benefit accrued at the date of late retirement.

Disability Retirement for Non-Luzenac Hourly Employees
Eligibility

Five years of Vesting Service.

Total Benefit

The normal retirement benefit, calculated using Benefit Service that continues to accrue during disability leave, multiplied by the appropriate early retirement factor from the tables above.

Disability Retirement for Luzenac Hourly Employees
Eligibility

Ten years of Vesting Service.

Total Benefit

A monthly benefit equal to the greater of (a) or (b) below:

(a) The normal retirement benefit as of this date of disability,
or

(b) \$500.

Vested Termination
Eligibility

Five years of Vesting Service or age 65.

Total Benefit

The normal retirement benefit accrued at termination, commencing at age 65. The participant may elect for benefits to start after age 55, with benefits reduced by the early retirement factors for retirement with less than 10 years of service.

Preretirement Death
Eligibility

Five years of Vesting Service.

Total Benefit

For a married participant, the surviving spouse receives 50% of the participant's accrued benefit, payable as an immediate life annuity.

For a single participant with a trust beneficiary, the trust receives lump sum equal to the actuarial equivalent of 50% of the participant's accrued benefit.

For a single participant with a non-trust beneficiary, the beneficiary receives the actuarial equivalent of 50% of the participant's accrued benefit, payable as a 60-month temporary life annuity.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Normal Form of Benefit	<p>50% J&S annuity if married, otherwise a life annuity.</p> <p>For married participants, if the spouse pre-deceases the participant, payments will continue to the participant in the amount equal to what the participant would have received at retirement had the participant elected a single life annuity.</p>
Optional Forms of Payment	<p>A retiring participant may also elect other optional forms of payment on an actuarially equivalent basis. These options include:</p> <ul style="list-style-type: none">▪ life annuity,▪ 50%, 75%, or 100% joint and survivor annuities,▪ 5, 10, or 15 year certain and life annuities,▪ level income option for retirement prior to commencement of Social Security benefits, and▪ lump sum, if monthly benefit is \$100 or less. <p>These optional forms are based on the 1971 Group Annuity Male Mortality Table and 5.00% interest.</p>
Employee Contributions	<p>None required or permitted.</p>
Definitions	
Benefit Service	<p>Elapsed service from the later of January 1, 2003 and date of hire, excluding periods while a participant is on a leave of absence. Benefit Service is frozen as of September 30, 2007 for those participants who chose to transfer into the IPP.</p>
Vesting Service	<p>All service from date of hire. Includes periods while a participant is on a leave of absence.</p>
Final Average Earnings	<p>Average of the highest Eligible Earnings in the 36 consecutive months out of the last 120 months of service. Final Average Earnings is not frozen for those participants who chose to transfer to the IPP, nor for those participants who were rehired into the IPP with a break in service of less than five years.</p>
Eligible Earnings	<p>Base pay and 50% of any short-term bonus.</p> <p>Base pay means total earnings including deferred base pay, lump sum merit pay, pre-tax 401(k) or cafeteria plan contributions, but excluding overtime, severance pay, bonuses, and extraordinary items.</p>

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Social Security Covered Compensation	The average amount of earnings under the Social Security Act equal to the average of the maximum Taxable Wage Base in each year that would be used to calculate the Social Security benefit for a participant retiring at his Social Security Retirement Age.
Highest Average Earnings	A participant's annual Earnings for the highest three consecutive calendar years ending at least three months before normal retirement or earlier termination, divided by 35.
Earnings	Regular base pay, incentive program pay, overtime and other premium pay, certain lump sum payments payable in lieu of salary or wage increases, pay under any plan of variable compensation and 401(k), Section 125 and Section 132(f)(4) deferrals.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

U.S. Borax Supplement

Participation

These plan provisions apply to participants who were employees of U.S. Borax Inc. prior to January 1, 2003.

Normal Retirement

Eligibility

Age 65.

Total Benefit

A monthly benefit equal to (i) plus (ii) below, multiplied by Pensionable Service after July 1, 1974.

(i) 1% of Final Average Earnings up to Social Security Covered Compensation.

(ii) 1.667% of Final Average Earnings in excess of Social Security Covered Compensation.

Prior plan benefit applies to service before July 1, 1974.

Minimum monthly benefit equal to \$72.00 times all years of service.

Early Retirement

Eligibility

Age 55.

Benefit

Normal retirement benefit reduced by the early retirement factors above for retirement with more than 10 years of service.

Definitions

Pensionable Service

All service after one year of service or from date of hire after five years of service, but not beyond December 31, 2002. May include periods during which a participant is on a leave of absence.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Final Average Earnings

Average of the highest earnings in the 36 consecutive months out of the last 120 months of service. Final Average Earnings was not frozen as of December 31, 2002.

Earnings include:

- Base pay.
- 50% of short-term bonuses paid during 36-month period.
- Overtime pay for the three consecutive calendar years ending before 2003 with the highest overtime pay (if employment terminates prior to 12/31/2007).
- Up to 520 hours of vacation pay for vacation earned but not taken (if employment terminates prior to 12/31/2009).

Schedule SB Attachment (Form 5500)—2015 Plan Year
 Rio Tinto America Inc. Retirement Plan
 EIN: 11-3359689 PN: 001

Luzenac Supplement

Participation

These plan provisions apply to salaried participants' periods of employment with Luzenac America, Inc. prior to January 1, 2003.

Normal Retirement

Eligibility

Age 65 and five years of service.

Total Benefit

A monthly benefit equal to the sum of (a), (b), and (c), but not less than (d), below:

(a) 1.20% of Final Average Earnings up to Social Security Covered Compensation multiplied by years of Benefit Service, not to exceed 35 years.

(b) 1.65% of Final Average Earnings in excess of Social Security Covered Compensation, multiplied by Benefit Service, not to exceed 35 years.

(c) 1.50% of Final Average Earnings multiplied by Benefit Service in excess of 35 years.

(d) \$40 multiplied by all years of service.

Early Retirement

Eligibility

Age 55 and 10 years of service.

Benefit

The accrued normal retirement benefit multiplied by the appropriate age-based factor below:

<u>Age</u>	<u>Factor</u>	<u>Age</u>	<u>Factor</u>
65	1.00	59	0.85
64	1.00	58	0.80
63	1.00	57	0.75
62	1.00	56	0.70
61	0.95	55	0.65
60	0.90		

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Definitions

Benefit Service	Elapsed time from date of employment, ending on December 31, 2002.
Final Average Earnings	Average of the highest earnings during the 60 consecutive months during the 120 months of service preceding termination or retirement. Final Average Earnings was not frozen as of December 31, 2002.
Eligible Earnings	Base pay and 50% of any short-term bonus. Base pay means total earnings including deferred base pay, lump sum merit pay, pre-tax 401(k) or cafeteria plan contributions, but excluding overtime, severance pay, bonuses, and extraordinary items.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Kennecott Supplement

Participation

These plan provisions apply to participants who were employees of Kennecott Corporation prior to January 1, 2003.

Normal Retirement

Eligibility

Age 65.

Total Benefit

The actuarial equivalent of the opening and current account balances.

Early Retirement

Eligibility

Age 55 and 10 years of service.

Benefit

The actuarial equivalent of the opening and current account balances.

Accounts and Credits to Accounts

Opening Account

For all participants who were active as of January 1, 1989, an opening account balance was established based on benefits accrued under prior plans.

Current Account

A current account was established for each participant as of the later of (i) January 1, 1989 or (ii) the date the participant first becomes eligible for the plan.

At the end of each calendar month, pay-related credits are added to the current account. No pay-related credits are granted after December 31, 2002.

Regular Interest Credits

Regular interest credits are added to all accounts at an effective annual rate equal to the greater of (i) 5%, or (ii) the average (rounded to the nearest one-hundredth of one percent) of the one-year Treasury bill rates in effect during each month of the 12-month period ending on November 30 of the preceding calendar year, rounded up to the nearest one-quarter of one percent, plus one percent.

Supplemental Interest Credits

An additional supplemental interest credit at a rate equal to one-half of the regular interest rate applies to the opening account prior to termination of employment.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rio Tinto America Inc. Retirement Plan
EIN: 11-3359689 PN: 001

Plan Changes Since the Prior Year

The funding valuation reflects the following plan changes:

- A change in the mortality basis for lump sum payments from the 2014 plan year IRC section 417(e)(3) mortality table to the 2015 plan year IRC section 417(e)(3) mortality table.
- The compensation limit under Section 401(a)(17) of the Internal Revenue Code changed from \$260,000 to \$265,000.
- Effective January 1, 2015, active participants who are rehired into the IPP with a break of service of less than five years are eligible to receive pay increases to their RTA Plan benefit, even if they did not choose to transfer to the IPP in 2007.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

The enrolled actuary has changed from Scott Fullerton to Troy Ware due to an internal change in assignment at Aon Hewitt.