

Subject: Notice to Interested Parties

NOTICE TO:

- All present employees eligible to participate in the LANS Defined Benefit Pension Plan (“Plan”),*
and
- All other present employees of LANS whose principal place of employment is the same as any employee eligible to participate in the Plan.

An application is to be made to the Internal Revenue Service for a determination on the qualification of the following employee benefit plan:

Name of Plan:	LANS Defined Benefit Pension Plan
Plan Number:	003
Name of Applicant:	Los Alamos National Security, LLC (“LANS”)
Address of Applicant:	Los Alamos Research Park 4200 West Jemez Road Los Alamos, NM 87544
Applicant EIN:	20-3104541
Name of Plan Administrator:	Los Alamos National Security, LLC (“LANS”)
Address of Plan Administrator:	Los Alamos Research Park 4200 West Jemez Road Los Alamos, NM 87544

The purpose of this filing is to receive approval on the qualified plan status of this new plan. It has no material effect on the accrual or value of any participant’s benefits.

The application will be filed on January 31, 2007 for determination as to whether the plan meets the qualification requirements of section 401 of the Internal Revenue Code of 1986, as amended. The application will be filed with the Internal Revenue Service, P.O. Box 192, Covington, KY 41012-0192.

The Internal Revenue Service has not previously issued a determination letter with respect to the qualification of this plan.

RIGHTS OF INTERESTED PARTIES

You have the right to submit to EP Determinations, at the above address, either individually or jointly with other interested parties, your comments as to whether this plan meets the qualification requirements of the Internal Revenue Code.

You may instead, individually or jointly with other interested parties, request the Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the plan. If the Department declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department jointly, submit your comments on these matters directly to EP Determinations.

REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

1. the name of the plan, plan number, name and address of applicant and applicant EIN (found in the first part of this Notice); and
2. the number of persons needed for the Department to comment.

A request to the Department to comment should be addressed as follows:

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

COMMENTS TO THE INTERNAL REVENUE SERVICE

Comments submitted by you to EP Determinations must be in writing and received by that office by March 17, 2007. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by that office within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by March 17, 2007 whichever is later, but not after April 1, 2007. A request to the Department to comment on your behalf must be received by it by February 15, 2007 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 25, 2007 if you wish to waive that right.

ADDITIONAL INFORMATION

Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2006-6. Additional information concerning this application (including, where applicable, an updated copy of the plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the IRS; and copies of sections 17 and 18 of Revenue Procedure 2006-6) are available at the Human Resources Office of Los Alamos National Security, LLC, Los Alamos Research Park, 4200 West Jemez Road, Los Alamos, during regular business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)

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A “present employee eligible to participate in the Plan” means employee of LANS who is described in either subsection (a) or (b), and is not excluded under subsection (c), below:

- (a) An individual who on May 31, 2006, was employed by, or on an approved leave of absence from employment with, the University of California, and was a participant in the University of California Retirement Plan (UCRP) or in an employment classification eligible to become a participant in the Plan, and who:
 - (i) did not elect retired or inactive vested status in UCRP, and
 - (ii) made a choice election (as defined in the Plan) to accept employment with LANS in accordance with the terms of Total Compensation Package 1 (TCP1), beginning June 1, 2006, or a later date but only if the employee was on an approved leave of absence from employment with the University of California as of such date.
- (b) An individual who transitions from employment with the University of California to employment with LANS as of June 1, 2006 who is identified by LANS and the National Nuclear Security Agency as “key personnel” in clause I -119 DEAR 952.215-70 of Contract Number DE-AC52-06NA25396 between LANS and the Department of Energy/National Nuclear Security Administration related to the operation of the Los Alamos National Laboratory.
- (c) An employee is not an eligible employee if such employee:
 - (i) was not a participant or in a category of employees of UC eligible to participate in the UCRP prior to June 1, 2006; or
 - (ii) began employment with LANS after June 1, 2006 (unless the delay in the employee’s date of hire was due to an approved leave of absence from employment with the University of California); or
 - (iii) accepts employment with LANS under the terms of Total Compensation Package 2 (TCP2); or
 - (iv) is employed under the terms of an employment agreement with LANS that requires the employee work not more than 40% of Full Time hours (832 hours) over a consecutive 12-month period; or
 - (v) is reemployed by LANS after his or her termination or severance from service date (as defined in the Plan) except as provided in Section 3.02 of the Plan; or
 - (vi) is an individual who is not classified by LANS, in its sole discretion (even if the classification is subsequently determined to be erroneous or is retroactively revised) as a common law employee of LANS for purposes of federal tax withholding; or

(vii) is a leased employee (as defined in the Plan).