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27 April 2011  
~ DOL Audit

→ Elaine Cone re: DA audit  
has ENCO data requested as well

blank



**Tripp, Larry**

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**From:** Cone, Elaine M  
**Sent:** Thursday, April 28, 2011 9:02 AM  
**To:** Tripp, Larry  
**Subject:** DOL request  
**Attachments:** SKMBT\_C552D11042807460 (2).pdf

Larry,

This request is for large amounts of data. Our approach for 16 & 17 will be to either provide a listing of participants so a sample can be chosen instead of providing all files.

Have a good day.

Thanks,

Elaine

**U. S. Department of Labor**

April 22, 2011

Certified Mail 7010 0290 0001 7026 9006  
Return Receipt Requested

Hanford Pension & Savings  
Plan Committee  
PO Box 650, MSIN H3-08  
2425 Stevens Center Place MSIN H3-08  
Richland, WA 99352-0650

Employee Benefits Security Administration  
Room 860, 1111 Third Avenue Building  
1111 Third Avenue  
Seattle, Washington 98101-3212



Reply to attention of: 71-010195  
Brad Goorian, Investigator  
(206) 553-4247 ext. 29

RECEIVED

APR 26 2011

E. M. CONE

Re: Hanford Multiple Employer Plan  
Hanford Operations & Engineering Investment Plan  
EIN/PN: 90-0501441/002/003

Dear Plan Administrator,

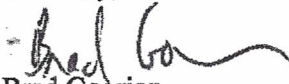
The Department of Labor has responsibility for administration and enforcement of Title I of the Employee Retirement Income Security Act of 1974 (ERISA). Title I establishes standards governing the operation of employee benefit plans such as all group health plans sponsored by the Hanford Multiple Employer Plan ("Plan").

The Plan(s) is scheduled for review by this office. Investigative authority is vested in the Secretary of Labor by section 504 of ERISA, which states in part: "The Secretary shall have the power, in order to determine whether any person has violated or is about to violate any provision of this title or any regulation or order thereunder ... to make an investigation, and in connection therewith to require the submission of reports, books, and records, and the filing of data in support of any information required to be filed with the Secretary under this title ...."

We have found in the past that submission of relevant documents to our office prior to the inception of an onsite investigation can lessen the time spent with, and the administrative burden placed on, plan officials. To that end, I ask that you submit to me within the next **fifteen business days**, copies of the documentation requested in the enclosed list for the Plan or Plans. In addition to reviewing the documents specified in the enclosed list, I will request supplemental material to be reviewed onsite and conduct onsite interviews of selected Plan officials.

Should you have any questions, please contact Brad Goorian at (206) 553-4247 x 29.

Sincerely,

  
Brad Goorian,  
Investigator

List of Documents Requested

## DOCUMENTS REQUESTED

1. Plan document(s), including any adoption agreements, with all amendments.
2. Trust agreement(s), with all amendments.
3. Internal Revenue Service determination letter(s).
4. Most Recent Summary Plan Description (SPD).
5. Most Recent Summary Annual Report (SAR).
6. Form 5500 Annual Return/Report of Employee Benefit Plan(s), for all plan years beginning 2008, together with all attachments, including accountant's opinion, financial statements, and notes to the financial statements, if any. Include accountant's "management letters," if any, and any reports and analyses from professional management, actuarial, investment, or insurance consultants.
7. Fidelity bond (i.e., declaration page and loss payover rider, identifying the plan as a named insured and specifying the amount of coverage and name of surety company) and Fiduciary Liability Insurance Policy, if any.
8. Minutes of Plan Administrative Committee meetings from 2005 to present as well as minutes of Trustee committees, subcommittees, or other administrative groups(s).
9. The most recent internal balance sheet/statement of assets and liabilities of the plan.
10. From 2008, to the present, all ledgers, journals, books, accounts, bank and investment statements relating to plan asset investments.
11. A written description of the Plan's policies and procedures (including timing) for the collection of employer contributions and the placement of those assets into the Plan's trust and/or investment vehicles.
12. Records relating to delinquent employer contributions, and the procedures for collecting delinquent employer contributions.
13. All service provider contracts including contracts for actuarial, accounting, administrative, consulting, management, valuation, and legal services provided to the Plan.
14. All Plan correspondence files relating to the Plan.
15. Plan's written "Investment Policy", if any.
16. All documents relating to distributions made to the Plan's participants during the past six years. For each employee receiving a distribution, provide documents sufficient to show their names, dates of employment, age at termination, reason for termination, distribution amount, distribution date(s), and form of distribution.
17. For those employees identified in your answer to question 16, workpapers showing the calculation of benefits that were paid to participant(s). These calculations should have the compensation that was used, the years of service and the actuarial factors that were used.
18. For those employees identified in your answer to question 16, please identify any 'Enterprise Company Participants' (participants transferred from employment by a Sponsoring Employer to employment by an enterprise company on or after October 1, 1996 and before January 1, 1997.)
20. For the period from 2008, to the present, provide a list of "parties-in-interest" as defined by ERISA Section 3(14), copy enclosed. For each individual listed, include their name, the company or firm represented, business address and telephone number, and the period the individual served as a party-in-interest.
21. A list of places where all assets are on deposit, by name, and account number. Include also the names of all individuals, with respect to each account, who have authority to make deposits and withdrawals.

ERISA SEC. 3(14)  
PARTIES IN INTEREST

- (14) The term "party in interest" means, as to an employee benefit plan--
- (A) any fiduciary (including, but not limited to, any administrator, officer, trustee, or custodian), counsel, or employee of such employee benefit plan;
  - (B) a person providing services to such plan;
  - (C) an employer any of whose employees are covered by such plan;
  - (D) an employee organization any of whose members are covered by such plan;
  - (E) an owner, direct or indirect, of 50 percent or more of
    - (i) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of a corporation,
    - (ii) the capital interest of the profits interest of a partnership, or
    - (iii) the beneficial interest of a trust or unincorporated enterprise, which is an employer or employee organization described in subparagraph (C) or (D);
  - (F) a relative (as defined in paragraph (15)) of any individual described in subparagraph (A), (B), (C), or (E);
  - (G) a corporation, partnership, or trust or estate of which (or in which) 50 percent or more of--
    - (i) the combined voting power of all classes of stock entitled to vote or the total value of shares of all classes of stock of such corporation,
    - (ii) the capital interest or profits interest of such partnership, or
    - (iii) the beneficial interest of such trust or estate, is owned directly or indirectly, or held by persons described in subparagraph (A), (B), (C), (D), or (E);
  - (H) an employee, officer, director (or an individual having powers or responsibilities similar to those of officer or directors), or a 10 percent or more shareholder directly or indirectly, of a person described in subparagraph (B), (C), (D), (E), or (G), or of the employee benefit plan; or
  - (I) a 10 percent or more (directly or indirectly in capital or profits) partner or joint venturer of a person described in subparagraph (B), (C), (D), (E), or (G).

ERISA SEC 3(15)  
"RELATIVE"

The term "relative" means a spouse, ancestor, lineal descendant, or spouse of a lineal descendant.