

**FLUOR FEDERAL SERVICES, INC. PADUCAH DEACTIVATION PROJECT
("FPDP")**

**USW CAREER HEALTH REIMBURSEMENT ACCOUNT ("HRA")
FOR APPENDIX A USW REPRESENTED EMPLOYEES**

**Plan Document
and
Summary Plan Description**

EFFECTIVE DATE: January 1, 2017

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INTRODUCTION

Effective January 1, 2017, Fluor Federal Services, Inc. Paducah Deactivation Project (the "Employer" or "FPDP") has established this Health Reimbursement Account (the "HRA"). The purpose of this HRA is to reimburse certain Appendix A USW-Represented Employees who retired from active service with the Employer ("Participants") for certain unreimbursed medical, dental, vision expenses and premiums for such individual/Medicare plans ("Eligible Medical Expenses") incurred by the Participant and/or eligible Dependents. The HRA is intended to qualify as a medical expense reimbursement plan and meet the requirements for qualification under Internal Revenue Code (IRC) Section 105(b) and Section 106(a), and that benefits paid Retirees hereunder be excludible from their gross incomes by virtue of IRC Section 105(b) and Section 106(a).

This document is intended to be both the Plan document and Summary Plan Description. The Employer, to the extent not delegated to the Third Party Administrator, has sole discretion when interpreting or administering this Plan. Any decision by the Employer, or if delegated, the Third Party Administrator that does not constitute an abuse of discretion must be upheld by a court of law.

The Employer has reserved the right to amend or terminate the HRA and any retiree health plan at any time for any reason. No Employee or Retiree or Spouse or other dependent has a vested right to receive retiree health coverage or a HRA.

For avoidance of doubt, this introduction as well as the other provisions herein shall be considered substantive provisions of the Plan.

ARTICLE I GENERAL DEFINITIONS

As used in the Plan, the following terms shall have the designated meaning:

Section 1.01 “Age”

Shall mean the age attained by a Participant on the birthday coinciding with or preceding the date as of which the age of the Participant is to be determined, except as otherwise provided for under the Plan.

Section 1.02 “Appendix A USW-Represented Employee”

Shall mean an Employee of Fluor Federal Services, Inc. Paducah Deactivation Project (“FFS”) and who was a former Employee of United State Enrichment Corporation (“USEC”), who is currently represented by the USW (“United Steel Workers”) and who meets the following conditions: (a) any former USEC USW represented Employees hired by USEC prior to March 31, 1998, and on the USEC at-risk list dated September 4, 2014 provided by USEC to FFS, or (b) any former USEC USW represented Employee hired by USEC prior to April 1, 2005, who was involuntarily separated (verified in writing by USEC) from USEC between May 23, 2013 to October 20, 2014, and, in both cases, (c) those individuals identified in (a) or (b), above, were hired by FFS into a USW-represented position and were continuously employed by FFS from their date of hire through May 26, 2016. For avoidance of doubt, employment performed after promotion to management or when such Employee is no longer represented by the USW will not be considered Covered Employment for purposes of this Plan.

Notwithstanding the foregoing, all such Employees, and the service of such Employees, shall be listed on Appendix A. An Employee who is not listed on Appendix A is ineligible to participate in this Plan.

Upon reemployment by the Contractor for work in Covered Employment, an Appendix A USW-Represented Employee who incurs a break in service of any length continues as an Appendix A USW-Represented Employee, provided such Employee remains represented by the USW.

Section 1.03 “Contractor” or “Employer”

Shall mean Fluor Federal Services, Inc. Paducah Deactivation Project (“FPDP”) or any subsequent contractor who adopts this Plan with the approval of the Contractor.

Section 1.04 “Effective Date”

The Effective Date of this Plan is January 1, 2017, except as otherwise indicated.

Section 1.05 “Employee”

For purposes of this Plan, an Employee must be an Appendix A USW-Represented Employee of a Participating Employer, as defined in Section 1.02. No other Employees are

eligible to participate in this Plan. For avoidance of doubt, employment performed after promotion to management, or when such Employee is no longer represented by the USW, will not be considered Covered Employment for purposes of this Plan. For avoidance of doubt, a retiring Employee who does not meet the requirements of Section 1.02 is not an Eligible Retiree for purposes of this Plan.

Section 1.06 “High Deductible Health Plan/Core Health Plan & Dental Plan”

Shall be the High Deductible Health Plan designated by the Contractor as the Core Health Plan for its active employees, and the core Dental Plan designated by the Contractor, including any modifications or amendment to such plans.

Section 1.07 “Normal Retirement Age”

Shall mean the Participant’s age 65.

Section 1.08 “Normal Retirement Date”

Shall mean the first day of the month coinciding with or following a Participant’s attainment of his Normal Retirement Age.

Section 1.09 “Participant”

Shall mean any Appendix A USW-Represented Employee, as defined by Section 1.02 who meets the eligibility requirements of Article II and who has timely enrolled in this Plan and has an account balance that has not been forfeited or who is entitled to a funding credit for the year as described by the terms of this Plan.

Section 1.10 “Participating Employer”

Shall mean the Contractor and any Employer performing work under the Contract, with the approval of the Contractor, who adopts this Plan on behalf of its Appendix A USW-Represented Employees by execution of a board resolution, as well as any successor or successors of these entities by merger, purchase or otherwise which shall adopt this Plan.

The Contractor has a continuous right, in its sole discretion, to prospectively terminate any other Participating Employer’s participation in this Plan by providing notice to that Participating Employer.

Section 1.11 “Plan”

Shall mean the Fluor Federal Services, Inc. Paducah Deactivation Project (FPDP) USW Career Health Reimbursement Account (“HRA”) for Appendix A USW Represented Employees.

Section 1.12 “Plan Year”

Shall mean the calendar year.

Section 1.13 “Retiree” – “Eligible Retiree”

“Retiree” shall mean any former Employee who meets the age or the age and service requirements of Section 2.01. “Eligible Retiree” shall mean any former Employee who meets all the requirements of either Paragraphs A or B of Article II, Section 2.01 of this Plan.

Section 1.14 “Spouse”

Shall mean a person (including a person of the same sex) who is lawfully married to a Participant under the laws of any domestic or foreign jurisdiction having legal authority to sanction such marriage.

Section 1.15 Masculine, Feminine, Singular, and Plural

Whenever applicable, the masculine gender is used in the Plan without any intent of being gender-specific, the singular shall include the plural, and the plural shall include the singular.

ARTICLE II KEY PLAN PROVISIONS

Section 2.01 Eligibility.

A. Retirement after Attainment of Age 65.

An Appendix A USW-Represented Employee who retires from active employment with the Contractor after attainment of age 65 (“Age 65 Eligible Retiree”) and: (i) who was enrolled in the Contractor’s group medical plan at the time of retirement; (ii) and who does not elect COBRA coverage; (iii) who enrolls in Medicare and a Medicare supplemental plan or enrolls in a Medicare Advantage Plan; and (iv) who is not enrolled in any other group medical plan. A Spouse of such Age 65 Eligible Retiree who has also attained age 65 and who also meets the conditions set forth in (i)-(iv) above, shall also be eligible for funding of an HRA. A separate HRA account shall be established for the Eligible Retiree and for his or her Spouse.

For avoidance of doubt, an HRA cannot be utilized to purchase group medical coverage. Moreover, Retirees and Spouses shall not be eligible to participate in this Plan if they are covered by a group medical plan.

B. Retirement when Age and Service Equals at Least 85 – Pre-65 Eligible Retiree.

An Appendix A USW-Represented Employee who retires from active employment with the Contractor, at or after the attainment of age 62, when the sum of the Employee’s age and the employee’s service under the Paducah Deactivation Project USW Career Pension Plan for Appendix A USW-Represented Employees equals at least 85 and: (i) who was enrolled in the contractor’s group medical plan at the time of retirement; (ii) who does not elect COBRA coverage; (iii) who enrolls in an individual/Medicare medical plan, not an employer’s group medical plan; and (iv) who is not enrolled in any other group medical plan, shall be eligible for funding of an HRA as a “Pre-65 Eligible Retiree.” A Spouse of such Pre-65 Eligible Retiree who has attained age 65 must meet the requirements set forth in Paragraph A, above, to be eligible for HRA funding. A Spouse of such Pre-65 Eligible Retiree who has not attained age 65 and: (i) who has been covered as a dependent under the Contractor’s group health plan at the time of Pre-65 Eligible Retiree’s retirement; (ii) who does not elect COBRA coverage under the Contractor’s medical plan; (iii) who enrolls in an individual/Medicare medical plan, not an employer’s group medical plan; and (iv) who is not enrolled in any other group medical plan, shall be eligible for funding of an HRA. A separate HRA account shall be established for the Eligible Retiree and for his or her Spouse.

For avoidance of doubt, an HRA cannot be utilized to purchase group medical coverage. Moreover, Retirees and Spouses shall not be eligible to participate in this Plan if they are covered by a group medical plan.

Section 2.02 Enrollment.**A. Eligible Retiree or Spouse Who Attained Age 65 – Age 65 Eligible Retiree.**

An Eligible Retiree or Spouse of such Eligible Retiree who attains Age 65 must enroll in the HRA by opening an account through BenefitWallet within 60 days of first becoming eligible. **An Eligible Retiree or Spouse who does not enroll when first eligible cannot enroll at a later date.** It is the duty of the Eligible Retiree or Spouse to notify BenefitWallet upon the attainment of age 65.

B. Eligible Retiree or Spouse Who Has Not Attained Age 65 – Pre-65 Eligible Retiree.

An Eligible Retiree or a Spouse of such Eligible Retiree who has not attained the age of 65 must enroll in the HRA by opening an account through BenefitWallet within 60 days of first being eligible. An Eligible Retiree or Spouse of such Eligible Retiree who fails to enroll or whose coverage under the HRA ends prior to age 65, may enroll within 60 days of attainment of age 65, provided the following conditions are met: (i) the Eligible Retiree or Spouse is not covered under another group health plan; and (ii) the Eligible Retiree or Spouse enrolls in Medicare and a Medicare supplemental plan or enrolls in a Medicare Advantage Plan. It is the Eligible Retiree's and Spouse's duty to notify BenefitWallet of their attainment of age 65 and desire to enroll. The Contractor shall have no duty or obligation with respect to such notification or enrollment.

Section 2.03 Funding.**A. Funding for Enrolled Age 65 Eligible Retiree or Spouse Who Has Attained Age 65 – Age 65 Eligible Retirees.**

An enrolled Age 65 Eligible Retiree or a Spouse, who has attained age 65, of an enrolled Eligible Retiree shall receive an annual HRA contribution of \$2,400 on behalf of the Eligible Retiree and \$2,400 on behalf of such enrolled eligible Spouse. The amount shall be credited to the HRA account as of January 1 of each year. If the Eligible Retiree or Spouse enrolls after January 1 the contribution shall be prorated.

B. Funding for an Enrolled Pre-65 Eligible Retiree or Spouse Who Has Not Attained Age 65 – Pre-65 Eligible Retirees.

An enrolled Pre-Age 65 Eligible Retiree or a Spouse, who has not attained age 65, of an enrolled Eligible Retiree shall receive monthly HRA contribution credit equal to the monthly amount that the Contractor contributes towards active Employee coverage or Spousal coverage, as applicable, for medical and dental coverage, determined with reference to the Contractor's High Deductible Health Care/core medical plan option, determined as of January 1 of any calendar year.

Section 2.04 Funding Ends.

The funding of an enrolled Eligible Retiree's HRA account or that of an enrolled Spouse will end upon any of the following:

- (i) Failure to timely enroll or to enroll when first eligible, or failure to timely enroll upon attainment of age 65, if not age 65 when first eligible;
- (ii) coverage under a group health plan;
- (iii) failure to maintain coverage under a Medicare supplemental plan or Medicare Advantage Plan after attainment of age 65 or, failure to maintain coverage under an individual/Medicare medical plan, if not age 65;
- (iv) death; and
- (v) divorce.

Section 2.05 Reimbursement From Funds Credited to the HRA Account.

In accordance with terms and procedures established by the Contractor and BenefitWallet, the funds in the HRA may be utilized to reimburse any expense that satisfies the condition for "medical care" as defined by Section 213(d) of the Internal Revenue Code of 1986, as amended. Claims submitted more than one calendar year after the calendar year in which they were incurred shall be denied and shall not be reimbursed.

ARTICLE III FREQUENTLY ASKED QUESTIONS

**You will notice that certain terms and/or phrases are capitalized throughout this SPD. These terms and/or phrases are important and you should remember them. The capitalized terms and phrases are defined in this document.*

Q-1 What is an Health Reimbursement Account (HRA)?

The HRA is an Employer provided reimbursement account for “Eligible Medical Expenses” with tax advantages. The HRA works as follows:

- The Employer establishes a notional account called a Health Reimbursement Account (“Reimbursement Account”) for each Participant and each Participant’s eligible Spouse (see Q-2 for more information on how to become a Participant). You or your Spouse have no property rights in the Reimbursement Account.
- Each Plan Year, the Employer allocates a specified amount of Employer contributions, called “HRA Dollars,” to each Participant’s Reimbursement Account for reimbursement of “Eligible Medical Expenses” and to the account of each Participant’s eligible Spouse.
- Unlike Health Flexible Spending Accounts (FSA) amounts, you may carry HRA Dollars that you do not use over to subsequent years.
- Since the HRA is Employer established, you do not make contributions to this account, nor do you have to pay for your HRA coverage.

Q-2 Who can participate in the HRA?

You are eligible to participate if you meet the requirements as described in Section 2.01 of this document and timely enroll as set forth in Section 2.02.

Each Retiree or Spouse who meets the above requirements of Article II of the Plan and enrolls shall be a Participant in this Plan. For purposes of this Plan, an Appendix A USW-Represented Employee is eligible for Retiree Medical Coverage if the individual retires on or after age 65 or retires on or after the attainment of age 62, when his age and service equals 85 (measured by service given for purposes of early retirement under the Fluor Federal Services, Inc. Paducah Deactivation Project USW Career Pension Plan for Appendix A USW-Represented Employees) and at the time of retirement was an active Employee enrolled in the Employer’s group medical plan.

Q-3 Are my dependents covered under the HRA?

Funds are credited to the HRA only for you and your enrolled eligible Spouse. You and your Spouse will each have a separate HRA account. However, once enrolled, you can submit for reimbursement of Eligible Medical Expenses incurred by your dependents, as defined by the Internal Revenue Code (IRC) of 1986, as amended, and Q&A 7 below.

In addition, this HRA will allow you to request reimbursements for a child of yours (as defined by applicable state law) in accordance with a Qualified Medical Child Support Order (“QMCSO”) to the extent the QMCSO does not require reimbursement not otherwise offered under this HRA. The Plan Administrator of this Plan (or its designee) will notify you if a medical child support order has been received. The Plan Administrator will make a determination as to whether the order is a QMCSO. The Plan Administrator will notify both you and the affected child once a determination has been made.

Q-4 What is the effective date of coverage under this HRA?

Coverage is effective upon enrollment in the HRA in accordance with Section 2.02; provided that the Eligible Retiree and eligible Spouse meet the eligibility requirements of Section 2.01, and timely enroll in the HRA.

Q-5 When does funding under this HRA end?

Funding ends when any of the circumstances set forth in Section 2.04 occur: failure to timely enroll; coverage under a group health plan; failure to maintain coverage under a Medicare supplemental plan or a Medicare Advantage Plan (if age 65 or older); failure to maintain coverage under an individual/Medicare medical plan (if under age 65); death; or divorce. Funding for an eligible Spouse ends with the next funding after the divorce. Funding also ends with the next funding after the death of the applicable Participant or his or her Spouse. Funding also ends on the next funding after the lapse of coverage under an individual/Medicare supplemental plan or Medicare Advantage Plan or upon obtaining coverage under a group medical plan. It is your duty and the duty of your Spouse to notify the Employer of the date of divorce or death. It is also your duty and the duty of your Spouse to notify the Employer if you become covered by a group medical plan or if you are no longer enrolled in an individual/Medicare medical plan, including a Medicare supplemental plan or Medicare Advantage Plan. Failure to timely notify the Plan Administrator will make you and your Spouse liable for any overpayment by the Plan due to such lack of notice. After funding ends, a Retiree or Spouse can continue to access the funds that had been previously credited to his or her account.

Q-6 How do I enroll in the HRA?

When you retire as an Eligible Retiree, you and your Spouse must each enroll as set forth in Section 2.02 of this Plan, by contacting BenefitWallet and completing their enrollment materials. If you fail to enroll during this initial enrollment period, you will not be able to enroll in the Plan at a later date. The sole exception is that an Eligible Retiree or a Spouse who was under age 65 at the time of the Eligible Retiree’s retirement, may enroll within 60 days of attaining age 65. See Section 2.02. It is the duty of you and/or your Spouse to contact BenefitWallet upon attainment of age 65.

Q-7 What is an “Eligible Medical Expense?”

“Eligible Medical Expenses” are medical, dental, vision care expenses and premiums for such individual/Medicare plans *incurred* by you or your eligible dependent enrolled in HRA Plan that satisfies all of the conditions for “medical care” as defined in IRC Section

213(d). All expenses that are not within the scope of “Eligible Medical Expenses” described in IRC Section 213(d) are excluded. “Incurred” means the date a premium is paid or the service or treatment is provided; not when the expense arising from the service or treatment is paid. Thus, an expense that has been paid but not incurred (e.g., , pre-payment to a physician) will not be reimbursed until the services or treatment giving rise to the expense has been provided.

In no event will the following expenses be eligible for reimbursement:

- a) any expense that is not an IRC Section 213(d) expense, specifically excluding expenses for a medicine or drug incurred on or after January 1, 2011 unless such medicine or drug is a prescribed drug (determined without regard to whether such drug is available without a prescription) or is insulin.
- b) any expenses incurred for qualified long term care services (as defined in IRC Section 106) and IRC Section 7702B(c));
- c) expenses incurred *prior to the date* that coverage under this HRA becomes effective;
- d) expenses incurred *after* end of calendar year in which this HRA Plan is terminated; and
- e) Expenses that have been reimbursed by another plan or for which you plan to seek reimbursement under another health plan.

Whether an Expense is an “Eligible Medical Expense” is within the sole discretion of the Employer or the Third Party/Claims Administrator.

Q-8 Who contributes to my Reimbursement Account?

While you are an enrolled Eligible Retiree meeting the requirements of, and participating in, this Plan, the Employer allocates HRA Dollars to your Reimbursement Account and to the account established for your Spouse. You do not contribute to this account, nor do you pay for this account.

Q-9 How are HRA Dollars allocated to my Reimbursement Account?

Each Plan Year, the Employer allocates a specified amount of HRA Dollars to your Reimbursement Account. See Section 2.03. For non-Medicare eligible Retirees, and non-Medicare eligible Spouses of Retirees, the Company contribution will be deposited monthly into your account once you enroll. The amount for either you or your Spouse is equivalent to the Employer’s contribution to the High Deductible Health Plan/Core Health Plan and Dental Plan for active Employees. For example, currently the Employer is contributing \$415 (\$394 for medical and \$21 for dental) monthly towards the health and dental care coverage of active Employees, and that amount will be the monthly amount of HRA Dollars credited to the Employee’s HRA Reimbursement Account. For Medicare-eligible Retirees, and Medicare eligible Spouses of Retirees, the Employer contribution will be deposited annually into your account once you enroll in an eligible plan. The annual current contribution is \$2,400 per Eligible Retiree or per eligible Spouse.

The amount of HRA Dollars allocated to your Reimbursement Account is determined at the sole discretion of the Employer, in a uniform and non-discriminatory manner and may vary depending on circumstances, including but not limited to, marital status. The Employer reserves the right to amend or change the contribution amount at any time for any reason.

For Medicare eligible Retirees, HRA Dollars will be allocated to your Reimbursement Account all at once at the beginning of the year (or when first eligible). If you or your Spouse are eligible and attain age 65 during the year, the dollar amount will be prorated for the first year of eligibility. For example, if the Participant becomes eligible February 1, the prorated amount in the participant's HRA account for year 1 of eligibility would be 11 months of the annual \$2400 contribution. If a Participant dies, becomes divorced, becomes covered under a group medical plan or is no longer covered under a Medicare supplemental plan or a Medicare Advantage Plan during the Plan Year, the allocation for that year does not change. However, the Employer allocation for the following year will be eliminated. If you fail to timely notify the Employer of a death, divorce, lapse of coverage under a Medicare supplemental plan or Medicare Advantage Plan, or coverage under a group medical plan, within 60 days of the event, you will be responsible to reimburse the Employer for any overpayment. If you or your Spouse become covered by another group health plan or coverage under the Medicare supplemental plan or Medicare Advantage Plan lapses, you or your Spouse's eligibility under the HRA Plan will terminate and you cannot re-enroll at another date. You or your spouse can continue to access amounts previously credited to your account for reimbursement of medical expenses.

For non-Medicare eligible Retirees, HRA Dollars will be allocated to your Reimbursement Account on a monthly basis. If you or your Spouse become Medicare eligible during the year, the monthly contribution will stop and you or the Medicare eligible participant will be eligible for a pro-rated portion of the annual \$2400 contribution. If during the Plan Year a Participant dies, becomes divorced, becomes covered under a group medical plan, or is no longer covered under an individual/Medicare medical plan, , the allocation for that month does not change. However, the Employer allocation for the following month will be eliminated. If you fail to timely notify the Employer of a death, divorce, lapse of coverage or coverage under a group medical plan, within 60 days of the event, you will be responsible to reimburse the Employer for any overpayment. If you or your Spouse become covered under another group plan or coverage under an individual/Medicare medical plan lapses, you or your Spouse's eligibility under the HRA account will terminate. You or your Spouse will have another opportunity to enroll within 60 days of attainment of age 65. It is your duty and the duty of your Spouse to notify BenefitWallet upon attainment of age 65. Upon termination, you can continue to access your account for reimbursement to the extent funds remain in such account.

Q-10 What happens if I do not use all of the HRA Dollars allocated to my Reimbursement Account during the Plan Year?

Unlike Health FSA dollars, if you do not use all of the HRA Dollars allocated to your Reimbursement Account, all of the HRA Dollars remain in your Reimbursement Account

for reimbursement of Eligible Medical Expenses during a subsequent Plan Year (to the extent you remain covered under the Plan).

Q-11 What is the maximum amount of reimbursement that I may receive under the HRA?

The maximum reimbursement amount that you can receive is equal to your Reimbursement Account balance at the time the request for reimbursement is processed. Any portion of a claim for reimbursement that exceeds the maximum reimbursement amount will be held and processed when the Reimbursement Account becomes sufficient. Held claims will be processed and, if appropriate, paid before any new claims are processed and paid.

Q-12 How do I receive reimbursement under the HRA?

Step by step instructions for reimbursement are described in material you will receive from the Third Party Administrator, BenefitWallet. You must always substantiate your claim for reimbursement with a bill, premiums statement, receipt, cancelled check, or other written evidence of payment or obligation to pay Eligible Medical Expenses. The instructions from BenefitWallet will detail the information you must provide. **You may submit requests for reimbursement of Eligible Medical Expenses at any time within one calendar year after the calendar year in which the expense was incurred. Requests for reimbursements submitted after this period of time will be denied.**

Your claim is deemed filed when it is received by the Third Party / Claims Administrator, currently BenefitWallet. If your claim for reimbursement is approved, you will be provided reimbursement as soon as reasonably possible following the determination. Any unclaimed reimbursement amount (e.g., failing to cash a reimbursement check) will be forfeited and returned to the Employer and credited back to your account if not claimed (or cashed) within 12 months of the date that the check was issued. If your claim for reimbursement is denied, in whole or in part, you will be notified according to the HRA's claims review procedures described in Q-13 below.

Q-13 What happens if my claim for benefits is denied?

If you are denied a benefit under the Plan, you should proceed in accordance with the claims and appeals procedure, as set forth below.

Step 1: Notice is received from Third Party/Claims Administrator. If your claim is denied, you will receive written notice from the Third Party/Claims Administrator that your claim is denied as soon as reasonably possible, but no later than 30 days after receipt of the claim. For reasons beyond the control of the Third Party/Claims Administrator, the Third Party/Claims Administrator may take up to an additional 15 days to review your claim. You will be provided written notice of the need for additional time prior to the end of the 30-day period. If the reason for the additional time is that you need to provide additional information, you will have 45 days from the notice of the extension to obtain that information. The time period during which the Third Party/Claims Administrator must make a decision will be suspended until the earlier of the date that you provide the information or the end of the 45-day period.

Step 2: *Review your notice carefully.* Once you have received your notice from the Third Party/Claims Administrator, review it carefully. The notice will contain:

- the reason(s) for the denial and the Plan provisions on which the denial is based;
- a description of any additional information necessary for you to complete your claim, why the information is necessary, and your time limit for submitting the information;
- a description of the Plan's appeal procedures and the time limits applicable to such procedures; and
- a right to request all documentation relevant to your claim.

Step 3: *If you disagree with the decision, file an appeal.* If you do not agree with the decision of the Third Party/Claims Administrator, you may file a written appeal. You must file your appeal no later than 180 days after receipt of the notice described in Step 1. The Plan has established two levels of appeal; therefore, you must file your written first level of appeal with the Third Party/Claims Administrator. You should submit all information identified in the notice of denial, as necessary, to perfect your claim and any additional information (including information previously submitted) that you believe would support your claim to: *BenefitWaller's* Claims Appeal Board, 3500 America Blvd. W., Suite 400, Bloomington, MN 55431.

Step 4: *Notice of Denial is received from claims reviewer.* If the claim is again denied, you will be notified in writing no later than 30 days after receipt of the appeal by the Third Party/Claims Administrator.

Step 5: *Review your notice carefully.* You should take the same action that you took in Step 2 described above. The notice will contain the same type of information that is provided in the first Notice of Denial provided by the Third Party/Claims Administrator.

Step 6: If you still do not agree with the Third Party/Claims Administrator's decision, you may file a second level written appeal with the Third Party/Claims Administrator within 60 days after receiving the first level appeal denial notice. You should gather any additional information that is identified in the notice as necessary to perfect your claim and any other information that you believe would support your claim.

Important Information

Other important information regarding your appeals:

- The Third Party/Claims Administrator has discretionary authority to decide all claims and all issues on appeal. Any decision by the Third Party/Claims Administrator that does not constitute an abuse of discretion must be upheld by a court of law.

- Each level of appeal will be independent from the previous level (i.e., the same person(s) or subordinates of the same person(s) involved in a prior level of appeal will not be involved in the appeal);
- On each level of appeal, the claims reviewer will review relevant information that you submit even if it is new information; and
- You cannot file suit in federal court until you have exhausted these appeals procedures.
- You may request copies of information from the Third Party/Claims Administrator that will assist you with your appeal.

Q-14 What happens if I receive overpayments or reimbursements made in error from this HRA?

If it is later determined that you and/or your eligible Spouse receives an overpayment or a payment was made in error (i.e., you were reimbursed for an expense under the HRA that was not a reimbursable expense), you will be required to repay the overpayment or erroneous reimbursement to the HRA. You or a surviving eligible spouse are also required to notify the Plan Administrator within 60 days of any divorce or death.

If you do not refund the overpayment or erroneous payment, the Plan reserves the right to offset future reimbursement equal to the overpayment or erroneous payment. If all other attempts to recoup the overpayment/erroneous payment are unsuccessful, the Plan Administrator may consider the payment to be taxable income to you. In addition, if the Plan Administrator determines that you have submitted a fraudulent claim, the Plan Administrator may permanently terminate your coverage under this HRA.

Q-15 What happens on death or divorce?

Your HRA account does not end on death or divorce. You and your Spouse have separate HRA accounts. Upon divorce, your former Spouse will not receive additional allocations to his or her HRA account, but can continue to utilize amounts previously credited to such account. If you remarry, your eligible Spouse, if timely enrolled within 60 days of marriage, can have an HRA account and funding in accordance with the terms of this Plan.

If you die and your Spouse is not eligible for an HRA, your estate may submit claims incurred by you for reimbursement. If, after payment of such claims, there are still funds in the HRA, the remaining funds shall be forfeited and revert to the Employer.

If you die and your Spouse is covered by the HRA, your Spouse will continue to receive an HRA allocation and may seek reimbursement from all funds allocated to either your account or your Spouse's account. Upon the subsequent death of the Spouse, the Spouse's estate may seek reimbursement of any claims incurred prior to death. Any funds remaining will be forfeited and revert to the Employer.

If you become divorced, and your former Spouse is under age 65, your former Spouse has no independent right to continued funding of the HRA. However, your former Spouse can continue to submit claims to his or her existing HRA account for reimbursement until the account is exhausted. In addition, if your former Spouse is enrolled in a health plan, your former Spouse and dependents may have continuation rights under such plan.

If you become divorced, and your former Spouse is age 65 or older, your former Spouse may continue to submit claims for reimbursement under the HRA until the account in your former Spouse's name is exhausted. Your former Spouse's coverage under any individual/Medicare medical plan will continue, provided the former Spouse continues to pay the required premium. If your former Spouse was covered by the HRA allocation for the year of the divorce, that allocation will remain in the HRA and will be available for reimbursement for expenses incurred by your former Spouse. As of the first day of the calendar year following the divorce, your former Spouse will no longer be entitled to receive an HRA allocation from the Employer. If you or your former Spouse fails to timely notify the Employer of a divorce, or death, you and your former Spouse shall be responsible to reimburse the Employer for any overpayment made from the HRA account. The notification must be within 60 days of the date of divorce or death.

Q-16 How long will the Plan remain in effect?

Although the Employer expects to continue the Plan, it has the right to modify or terminate the program at any time for any reason. An Employee, former Employee, spouse or dependent has no vested right to retiree medical benefits.

Q-17 Does the Plan coordinate benefits with other Component Medical Plans?

Only medical care expenses that have not been or will not be reimbursed by any other source may be Eligible Medical Expenses (to the extent all other conditions for Eligible Medical Expenses have been satisfied). As such, this HRA does not coordinate benefits with any other group or individual/Medicare medical coverage except as provided herein.

Q-18 Who do I contact if I have questions about the HRA?

If you have any questions about the HRA, you should contact the Third Party/Claims Administrator, BenefitWallet, or the HR department of the Contractor.

ARTICLE IV ERISA RIGHTS & GOVERNING LAW

This HRA is a welfare benefit plan as defined in the Employee Retirement Income Security Act (ERISA). ERISA provides that you, as a Plan Participant, will be entitled to:

Section 4.01 Receive Information about Your Plan and Benefits

- Examine, without charge, at the Plan Administrator's office and at other specified locations, such as work sites and union halls, all documents governing the Plan, including insurance contracts, collective bargaining agreements, and a copy of the latest annual report (Form 5500 series) filed by the Plan with the U.S. Department of Labor and available at the Public Disclosure Room of the Employee Benefits Security Administration.
- Obtain, upon written request to the Plan Administrator, copies of all documents governing the operation of the Plan, including insurance contracts and collective bargaining agreements, and copies of the latest annual report (Form 5500 series) and updated Summary Plan Description. The Plan Administrator may apply a reasonable charge for the copies.
- Receive a summary of the Plan's annual financial report. The Plan Administrator is required by law to furnish each participant with a copy of this summary annual report.

Section 4.02 Prudent Actions by Plan Fiduciaries

In addition to creating rights for Plan participants, ERISA imposes duties upon the people who are responsible for the operation of the Employee Benefit Plan. The people who operate your Plan, called "fiduciaries" of the Plan, have a duty to do so prudently and in the interest of the Plan Participants and Beneficiaries. No one, including your Employer, your union, or any other person, may fire you or otherwise discriminate against you in any way to prevent you from obtaining a welfare benefit from the Plan, or from exercising your rights under ERISA.

Section 4.03 Enforcement of Your Rights

If your claim for a welfare benefit under an ERISA-covered plan is denied in whole or in part, you must receive a written explanation of the reason for the denial. You have the right to have the Plan review and reconsider your claim. Under ERISA, there are steps you can take to enforce the above rights. For instance, if you request materials from the Plan and do not receive them within 30 days, you may file suit in a federal court to obtain such materials. In such a case, the court may require the Plan Administrator to provide the materials and pay you up to \$110 a day until you receive the materials, unless the materials were not sent because of reasons beyond the control of the Plan Administrator. If you have a claim for benefits that is denied or ignored in whole or in part, you may file suit in federal court. In addition, if you disagree with the Plan's decision or lack thereof concerning the qualified status of a domestic relations order or a medical child support order, you may file

suit in federal court. If it should happen that you are discriminated against for asserting your rights, you may seek assistance from the U.S. Department of Labor, or you may file suit in a federal court. The court will decide who should pay court costs and legal fees. If you are successful, the court may order the person you have sued to pay these costs and fees. If you lose, the court may order you to pay these costs and fees.

Section 4.04 Assistance with Your Questions

If you have any questions about the Plan, you should contact the Plan Administrator. If you have any questions about this statement or about your rights under ERISA, or if you need assistance obtaining documents from the Plan Administrator, you should contact the nearest office of the U.S. Department of Labor, Employee Benefits Security Administration listed in your telephone directory, or the Division of Technical Assistance and Inquiries, Employee Benefits Security Administration, U.S. Department of Labor, 200 Constitution Ave., N.W., Washington, D.C., 20210. You may also obtain certain publications about your rights and responsibilities under ERISA by calling the publications hotline of the Employee Benefits Security Administration.

Section 4.05 Governing Law

The Plan shall be governed by, construed, and administered in accordance with federal law and the laws of the State of Texas, to the extent that Texas law is not preempted by federal law. The Contractor, or if delegated, the Third Party Administrator, has the discretionary authority to decide all issues of fact or law that may arise under the plan.

**ARTICLE V
PLAN INFORMATION**

The following provides information specific to the above-named Employer's Health Reimbursement Account for Appendix A USW Represented Employees.

**The effective date of this Plan Information is January 1, 2017.*

Section 5.01 General Plan Information.

1. Name, Address, and Telephone Number of the Employer/Plan Sponsor:	Fluor Federal Services, Inc. Paducah Deactivation Project 761 Veterans Avenue Kevil, KY 42053
2. Name, Address, and telephone Number of the Plan Administrator: The Plan Administrator has delegated discretionary authority over claims and appeals to the Third Party/Claims Administrator.	FPDP Benefits Committee Fluor Federal Services, Inc. Paducah Deactivation Project 761 Veterans Avenue Kevil, KY 42053
3. Address for Service of Legal Process:	
4. Employer's Federal Tax Identification Number:	91-1735445
5. Plan Number:	503
6. Original Effective Date of the Plan	January 1, 2017
7. Plan Year:	Calendar year
8. Affiliated Employers participating in the Plan:	N/A
9. Third Party/Claims Administrator The Plan Administrator has delegated discretionary authority regarding claims and appeals to the Third Party/Claims Administrator	BenefitWallet, a Xerox Solution company 3500 America Blvd. W., Suite 400 Bloomington, MN 55431
10. How is the HRA funded?	General Assets of Employer

ARTICLE VI
AMENDMENT

This Plan may be amended, at any time, in whole or in part by either the Contractor or by the Administrative Committee of the Employer's group medical plan. No Participant or beneficiary has any vested right to either an allocation under this Plan or a benefit under this Plan. This Plan can be amended or terminated, at any time, for any reason. Any contributions to the accounts of an Eligible Retiree or Spouse shall be forfeited as of the end of the calendar year of termination. Upon forfeiture a Participant, Spouse or beneficiary shall have no rights to reimbursement from such funds.

FLUOR FEDERAL SERVICES, INC.
PADUCAH DEACTIVATION PROJECT

DATE: May 2, 2017

By: 

Its: Business Services Director &
Chair, FPDP Benefits Committee

Fluor Federal Services, Inc Paducah Deactivation Project (FPDP)

Appendix A - FPDP USW Career Health Reimbursement Account ("HRA") Eligibility

Full Name	PGDP Badge Number	FPDP Employee Number	FPDP Actual Hire Date for Benefits Calculation	Adjusted Service Date for Vesting Purposes
Adams, Jeffrey T	30568	000122	10/21/2014	02/05/1990
Adams, John W	61475	000352	01/26/2015	10/7/1996
Allardin, Randal D	31415	000252	10/21/2014	10/15/1990
Anderson Sr, Perry Marcus	12587	000402	02/09/2015	7/17/1991
Anderson, Denis Lee	35085	000262	10/21/2014	11/05/1986
Anderson, Rodney	61198	000280	10/21/2014	07/31/1995
Armbruster, Terry Lee	30723	000264	10/21/2014	04/02/1990
Atherton, Steve A	32515	000057	10/21/2014	07/08/1991
Bagwell, Phillip A	30088	000069	10/21/2014	08/28/1989
Baker, Michael Lee	61612	000571	07/13/2015	3/16/1997
Bell, Bruce Wayne	30569	000068	10/21/2014	02/05/1990
Braboy, Jesse M	12914	000283	10/21/2014	3/4/1974
Bristoe, Danny Dale	34814	000353	01/26/2015	4/26/1993
Broadway, Glen Lee	18311	000054	10/21/2014	4/16/1982
Brown, Harold G	13093	000270	10/21/2014	04/05/1981
Brown, Stanley Noble	28365	000277	10/21/2014	09/26/1988
Cantrell, Michael Eugene	29078	000163	10/21/2014	02/06/1989
Carrico, Steve L	15860	000261	10/21/2014	02/23/1976
Carroll, David S	61260	000338	01/20/2015	2/12/1996
Cassity, Mark A	30144	000170	10/21/2014	09/05/1989
Choate, Kevin Dale	30396	000086	10/21/2014	12/18/1989
Clark, William R	29891	000263	10/21/2014	07/05/1989
Cogdell, Kenneth Lem	30725	000167	10/21/2014	04/02/1990
Conkwright, Larry W.	30157	000162	10/21/2014	09/11/1989
Crockett, Edward G	31088	000269	10/21/2014	07/09/1990
Crouch, Roy Lee	61543	000354	01/26/2015	12/16/1996
Crowder, Brad W	28172	000159	10/21/2014	10/17/1988
Cunningham, George H	61356	000313	12/01/2014	7/15/1996
Deweese, Trent L	61332	000340	01/20/2015	6/10/1996
Dowdy, John R	61325	000451	04/13/2015	10/6/1992
Draper, Steven R	30571	000274	10/21/2014	02/05/1990
Elrod, Tammye Sue	28257	000276	10/21/2014	09/19/1988
Emerson, Randy J	30889	000435	03/23/2015	2/13/1991
Farley, Kenneth W	30572	000244	10/21/2014	02/05/1990
Fulton, Robert S	60787	000093	10/21/2014	06/20/1994
Garnett, Charles A	28540	000072	10/21/2014	01/30/1989
Gordon, Charles C	61067	000359	01/26/2015	2/13/1995
Halvorsen, Gary	16154	000231	10/21/2014	12/01/1982

Fluor Federal Services, Inc Paducah Deactivation Project (FPDP)

Appendix A - FPDP USW Career Health Reimbursement Account ("HRA") Eligibility

Full Name	PGDP Badge Number	FPDP Employee Number	FPDP Actual Hire Date for Benefits Calculation	Adjusted Service Date for Vesting Purposes
Handley, Mark G	61110	000360	01/26/2015	5/8/1995
Hardin, William David	28805	000228	10/21/2014	04/24/1989
Henry Jr, Doyle Darnell	61114	000682	09/21/2015	5/8/1995
Henson, Steve Michael	30574	000245	10/21/2014	02/05/1990
Herrington, James Richard	61476	000342	01/20/2015	10/7/1996
Herron, Ronald W	32915	000248	10/21/2014	09/03/1991
Hill, Kerry Brian	28543	000257	10/21/2014	03/06/1989
Hofer Jr, Dale Dean	29571	000284	10/21/2014	04/24/1989
Hogancamp III, Phineas	61555	000427	03/23/2015	1/6/1997
Hosick, Edwin Jay	28812	000107	10/21/2014	04/24/1989
Howell, Timothy L.	60942	000149	10/21/2014	09/12/1994
Hubbard, Robert R	28813	000246	10/21/2014	08/07/1989
Jett, Karen F	28814	000187	10/21/2014	08/28/1989
Jones, Charles Michael	15472	000363	01/26/2015	10/27/1990
Jones, Charles S	29050	000152	10/21/2014	05/01/1989
Kennedy, Billy Gene	31938	000224	10/21/2014	04/01/1991
Kennemore, James	17177	000061	10/21/2014	04/28/1988
Keyes, Calvin	28117	000223	10/21/2014	10/10/1988
Kossack, Scott A	29801	000218	10/21/2014	06/19/1989
Langston Jr, Bobby Joe	31946	000060	10/21/2014	04/01/1991
Leeper, Jeff C	30389	000104	10/21/2014	12/04/1989
Leidecker, Frankie L.	30504	000219	10/21/2014	01/02/1990
Levesque, Craig Stephen	30225	000172	10/21/2014	10/02/1989
Lipscomb, Roy	15844	000053	10/21/2014	01/13/1984
Lockhart, James Mike	17562	000184	10/21/2014	1/3/1980
Logsdon, Anthony G	61069	000056	10/21/2014	2/13/1995
Lynn, Glen Allen	60943	000365	01/26/2015	9/12/1994
Massa, Patrick W	28815	000234	10/21/2014	06/12/1989
Maxwell, Charles M	30577	000250	10/21/2014	02/05/1990
McMahon, Michael	14137	000251	10/21/2014	11/27/1981
Mitchell, Jeffrey D	61293	000687	10/05/2015	05/06/1996
Mizell, Mark Anthony	61611	000635	07/27/2015	2/10/1997
Overstreet, Donald Edward	61196	000436	05/26/2015	7/31/1995
Parr, Ricky E	30730	000182	10/21/2014	04/02/1990
Patton, Mark A	61184	000458	04/20/2015	7/17/1995
Powell, James Kevin	32077	000196	10/21/2014	11/3/1995
Prine, James Ernest	28816	000201	10/21/2014	06/26/1989
Pritchard, Timothy L	61551	000319	12/01/2014	1/6/1997

Fluor Federal Services, Inc Paducah Deactivation Project (FPDP)

Appendix A - FPDP USW Career Health Reimbursement Account ("HRA") Eligibility

Full Name	PGDP Badge Number	FPDP Employee Number	FPDP Actual Hire Date for Benefits Calculation	Adjusted Service Date for Vesting Purposes
Puckett, Gary Lynn	61407	000463	04/27/2015	8/26/1996
Qualls, James E	28817	000206	10/21/2014	04/24/1989
Ray, Bradley Scott	34224	000368	01/26/2015	6/15/1992
Reese, Jeannine L	32847	000116	10/21/2014	08/19/1991
Reeves, Larry D	14653	000180	10/21/2014	03/17/1975
Reeves, Martha A	18497	000181	10/21/2014	02/07/1988
Riley, Kathryn D	30308	000075	10/21/2014	10/30/1989
Rogers, Mark Chapman	34556	000189	10/21/2014	11/30/1992
Ross, David	15848	000209	11/11/2014	01/15/1987
Seay, Mark Douglas	28640	000194	10/21/2014	04/24/1989
Shelbourne, Clay B	28546	000190	10/21/2014	06/18/1990
Sigler, Willie Joe	28386	000125	10/21/2014	10/16/1989
Slone, Christopher A	30503	000073	10/21/2014	01/02/1990
Spiceland, Troy Mills	30580	000193	10/21/2014	02/05/1990
Spivey, Carmelita Diane	30581	000121	10/21/2014	02/05/1990
Strong, Richard	17813	000192	10/21/2014	01/17/1977
Sullivan Jr, Loye D.	16996	000079	10/21/2014	06/11/1984
Sullivan, Terry Lee	61115	000373	01/26/2015	5/8/1995
Terrell, Tad Alan	61439	000460	04/20/2015	9/9/1996
Terry, John Philip	61405	000348	01/20/2015	6/25/1992
Thompson, Alfredo F	61208	000099	10/21/2014	08/14/1995
Tilford, Brent A	31696	000100	10/21/2014	02/04/1991
Tilford, Jackie E	60771	000208	10/21/2014	06/06/1994
Till, Jacob A	32229	000195	10/21/2014	06/03/1991
Toon, Joseph	12999	000076	10/21/2014	03/11/1974
Truitt, Benny Duncan	16431	000197	10/21/2014	06/07/1976
Vasser Jr, Clay	14710	000200	10/21/2014	03/31/1975
Via, Mark E	28822	000199	10/21/2014	05/01/1989
Walker, Stephen Allen	61633	000640	08/03/2015	3/10/1997
Waltmon, Roy Todd	30405	000058	10/21/2014	12/18/1989
Ward, Brent A	61350	000397	02/02/2015	6/17/1996
Whalen, Timothy N	60947	000217	10/21/2014	09/12/1994
Wilkerson, David A.	61209	000350	01/20/2015	8/14/1995
Wilkins, Rodney Ray	14584	000207	10/21/2014	09/05/1980
Williford, Phillip Don	34257	000321	12/01/2014	7/13/1992
Wilson, Gary Steven	30407	000216	10/21/2014	12/18/1989
Windt, Joseph Frank	28796	000215	10/21/2014	07/05/1989
Wurth, Darryl E	30279	000213	10/21/2014	10/23/1989

Fluor Federal Services, Inc Paducah Deactivation Project (FPDP)

Appendix A - FPDP USW Career Health Reimbursement Account ("HRA") Eligibility

Full Name	PGDP Badge Number	FPDP Employee Number	FPDP Actual Hire Date for Benefits Calculation	Adjusted Service Date for Vesting Purposes
Wurth, Thomas Edward	61410	000351	01/20/2015	8/26/1996
Wyatt, Bruce Dale	30280	000205	10/21/2014	10/23/1989

Eligible for HRA Only (not eligible for Pension Plan)				
Clapp, David A	61861	000383	02/02/2015	8/9/1999
Hill, Cindy Faye	65096	000698	10/19/2015	12/13/2004
Jones, Darrell Curtis	65086	000381	2/2/2015	9/13/2004
Nelson, Todd B	61939	000436	03/23/2015	5/21/2001
Pace, Gordon R	65095	000454	04/13/2015	11/1/2004
Poindexter, Danny Keith	61827	000367	01/26/2015	3/3/1999
Reese, Robert S	65100	000369	1/26/2015	1/24/2005
Richards, Jeanie Lyn	65053	000179	10/21/2014	10/13/2003
Robinson Jr, Kelly C	61828	000370	01/26/2015	3/3/1999
Rose, Carl L	61858	000345	01/20/2015	7/26/1999
Sanders, Karl Lester	61787	000346	1/20/2015	2/17/1999