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 under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

► Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110 1210-0089

2010

This Form Is Open to Public Inspection.

Part I Annual Report Identification	Information		·	
For the calendar plan year 2010 or fiscal plan year	r beginning	á	and ending	
A This return/report is for: (1) X a multiemploy (2) a single-employ	•	(3) (4)	a multiple-employer plan; or a DFE (specify)	
B This return/report is: (1) the first return (2) X an amended r C If the plan is a collectively-bargained plan, c D Check box if filing under: X Form 5558; Special extension Part II Basic Plan Information — enter	return/report; heck heresion (enter description)	(3) (4)	the final return/report; a short plan year return/report (less than 12 months).	
1a Name of plan RAILROAD EMPLOYEES HEALTH FSA	an requested information	11.	1b Three-digit plan number (PN) ► 511 1c Effective date of plan 04/01/2005	
2a Plan sponsor's name and address (employer, if for a single- (Address should include room or suite no.) NATIONAL CARRIERS' CONFERENCE COMMITTEE 1901 L STREET, NW WASHINGTON, DC 20036	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) 1 Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) 1 CONFERENCE 2 Sponsor's telephone number 202-862-7200 2 Rusiness code (see instructions)			
Caution: A penalty for the late or incomplete filing Under penalties of perjury and other penalties set forth in the instru well as the electronic version of this return/report if it is being filed or				
SIGN HERE	Date	A. K. GRAD		
Signature of plan administrator SIGN HFRF	Date	Ent	er name of individual signing as plan administrator	

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

Signature of employer/plan sponsor

Signature of DFE

SIGN HERE Date

Form 5500 (2010)

Enter name of individual signing as employer or plan sponsor

Enter name of individual signing as DFE

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3a Plan administrator's name and address (If same as plan sponsor, enter 'Same') NATIONAL CARRIERS' CONFERENCE COMMITTEE 1901 L STREET, NW WASHINGTON, DC 20036		3b Administrator's 74-31399 3c Administrator's 202-862-	35 telephone	number
4 If the name and/or EIN of the plan sponsor has changed since the last return name, EIN and the plan number from the last return/report below: a Sponsor's name	n/report filed for th	is plan, enter the	=	EIN
5 Total number of participants at the beginning of the plan year			5	522
6 Number of participants as of the end of the plan year (welfare plans comple				
a Active participants		-	6a	
b Retired or separated participants receiving benefits			6b	
c Other retired or separated participants entitled to future benefits			6c 6d	0
d Subtotal. Add lines 6a, 7b, and 6ce Deceased participants whose beneficiaries are receiving or are entitled to re		——————————————————————————————————————	6e	0
f Total. Add lines 6d and 6e			6f	
g Number of participants with account balances as of the end of the plan year complete this item)			6g	
h Number of participants that terminated employment during the plan year wit than 100% vested	h accrued benefits	that were less	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans			7	5
8 a If the plan provides pension benefits, enter the applicable pension feature codes from the List of I b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of P 4A				
9a Plan funding arrangement (check all that apply) 9b F	Plan benefit arrang	ement (check all	that app	oly)
(2) Code section 412(e)(3) insurance contracts (3) X Trust (3)	X Trust	n 412(e)(3) insur		ntracts
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where in	dicated, enter the numb	er attached. (See ins	tructions)	
	Gen <u>er</u> al Schedules			
	* 	inancial Informat	,	
	· <u>—</u>	inancial Informat		nall Plan)
	· 	nsurance Informa	•	on)
	<i>'</i> === `	ervice Provider I FE/Participating		•
		inancial Transac		
Signed by the plant detaily	-/ u (I	manolal Hall3ac	00110	Judiosj

Schedule C (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Service Provider Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974.

OMB No. 1210-0110

This Form is Open to Public Inspection.

► File as an attachment to Form 5500.

For calendar plan year 2010 or fiscal plan year beginning	and ending
A Name of plan RAILROAD EMPLOYEES HEALTH FSA	B Three-digit plan number ► 511
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number
NATIONAL CARRIERS' CONFERENCE COMMITTEE	74-3139935
Part I Service Provider Information (see instructions)	
You must complete this Part, in accordance with the instructions, to report the information recindirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary val plan of the person's position with the plan during the plan year. If a person received only elig received the required disclosures, you are required to answer line 1 but are not required to into of this Part.	ue) in connection with services rendered to the
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 c	onditions) Yes X No
b If you answered line 1a 'Yes,' enter the name and EIN or address of each person providers who received only eligible indirect compensation. Complete as many entries a	
(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
	,

Schedule C (Form 5500) 2010		Page 2 – 1	<u></u>	
(b) Enter name and EIN or address of person	who provided you disclo	sures on eligible indire	ect compensation	
(b) Enter name and EIN or address of person	who provided you disclo	sures on eligible indire	ect compensation	
(b) Enter name and EIN or address of person	who provided you disclo	sures on eligible indire	ect compensation	
(b) Enter name and EIN or address of person	who provided you disclo	sures on eligible indire	ect compensation	
(b) Enter name and EIN or address of person	who provided you disclo	sures on eligible indire	ect compensation	
(b) Enter name and EIN or address of person	who provided you disals	ocurac on aligible indire	act componention	
(b) Enter hame and Env or address or person	willo provided you discio	sures on engible mane	ect compensation	
(b) Enter name and EIN or address of person	who provided you disclo	sures on eligible indire	ect compensation	
(b) Enter name and EIN or address of person	who provided you discle	ocures on eligible indire	act compansation	
(b) Linter name and Lint or address of person	who provided you disch	our or engine mune	sec compensation	

2Information on Other Service Providers Receiveing 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 of their position with the plan during the plan year. (See instructions).							
	(a) Fatour and FIN an address (as instructions)						
(a) Enter name and EIN or address (see instructions)							
(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered 'Yes' to element (f). If none, enter -0-	(h) Did the service provider give you a formula instead of an amount or estimated amount?	
			Yes No	Yes No		Yes No	
		(a) En	ter name and EIN or	address (see instructions	3)		
(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)	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) En	ter name and EIN or	address (see instructions	3)		
		,		·			
(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	

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		(-) F	A	I TINI		/				
		(a) En	ter name	and EIN or	address	(see	instructions	5)		
(b)	(c)	(d)		(e)		(f))	(g)		(h)
Service	Relationship to	Enter direct		vice provide		id ind	direct	Enter total indirect		he service
Code(s)	employer, employee	compensation paid by the plan. If none,		e indirect ensation?			on include indirect	compensation received by service provider		er give you a a instead of
	organization, or	enter -0		s other than	com	ensa	ation, for	excluding eligible		amount or
	person known to be a			n or plan onsor)			an received Juired	indirect compensation for which you answered		ted amount?
	party-in-interest		·	•	di	sclos	ures?	'Yes' to element (f). If none, enter -0-		
								none, enter -o-		
				. —		_			_	, –
			Yes	No	Yes		No		Yes	No
		(a) En	ter name	and EIN or	address	(see	instructions	s)		
			I					T	1	
(b)	(c)	(d)	Didoon	(e)		(f)		(g)	D:4 t	(h)
Service Code(s)	Relationship to employer.	Enter direct compensation paid		vice provide ve indirect			direct on include	Enter total indirect compensation received		he service er give you a
()	employee	by the plan. If none, enter -0		ensation?			indirect	by service provider		a instead of amount or
	organization, or person known to	enter -u		s other thar n or plan			ation, for an received		estima	ted amount?
	be a party-in-interest		sp	onsor)			quired ures?	for which you answered 'Yes' to element (f). If		
	party in interest				ui.	30103	urcs:	none, enter -0-		
			Yes	No	Yes		No		Yes	No
		(a) En	tor name	and EIN or	addroce	(600	instructions	·\		
		(a) Li	ter manne	and Lin or	addiess	(300	IIISH UCHOTIS	o)		
(b)	(c)	(d)		(e)		(f))	(g)		(h)
Service	Relationship to	Enter direct		vice provide			direct	Enter total indirect		he service
Code(s)	employer, employee	compensation paid by the plan. If none,		e indirect ensation?			on include indirect	compensation received by service provider		er give you a a instead of
	organization, or person known to	enter -0		s other than			ation, for	excluding eligible		amount or
	be a			n or plan onsor)			an received quired	for which you answered		ted amount?
	party-in-interest			•	di	sclos	ures?	'Yes' to element (f). If none, enter -0-		
								HOHE, EHLER -U-		
			,		, ,	_	$ egin{array}{c} \end{array}$,	,
			Yes	No	Yes		No		Yes	No

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Part I Service Provider Information (continued)

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.

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 cor formula used to determine ligibility for or the amou	I mpensation, including any ne the service provider's unt 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 cor formula used to determine eligibility for or the amou	npensation, including any ne the service provider's unt 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 cor	mpensation, including any ne the service provider's unt of the indirect compensation.
	eligibility for or the amou	unt of the indirect compensation.

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Part	II	Service Providers Who Fail or Refuse to Provide Information					
3	Prov	ride, to the extent possible, the following information for each	h service provider who failed or re	efused	to provide the information		
	(a) E	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		
	(a) Ŀ	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		
	(a) F	Enter name and EIN or address of service provider (see	(b) Nature of Service Code(s)	(c)	Describe the information that the service		
	(a)	instructions)	(b) Nature of Service Code(s)	(6)	provider failed or refused to provide		
	(a) E	Enter name and EIN or address of service provider (see	(b) Nature of Service Code(s)	(c)	Describe the information that the service		
		instructions)	(,	.,	provider failed or refused to provide		
	(a) E	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		
		educationely			promote nation of promote prom		
_							
	(a) E	Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c)	Describe the information that the service provider failed or refused to provide		

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)			
a Name:	·	b EIN:		
c Position):			
d Addres); 	e Telephone:		
Explanatio	1:			
a Name:		b EIN:		
c Positio				
d Addres		e Telephone:		
Explanatio	<u>,</u>			
Explanatio	•			
a Name:		b EIN:		
c Positio	1.			
d Addres		e Telephone:		
Explanatio	1:			
a Name:		b EIN:		
c Position	1:			
d Addres	S:	e Telephone:		
First C				
Explanatio	1:			
		I FIN		
a Name:		b EIN:		
c Positio		a Talambana.		
d Addres	o.	e Telephone:		
Explanatio	1:			

SCHEDULE H (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation **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.

OMB No.. 1210-0110

2010

This Form Is Open to Public Inspection.

For calendar year 2010 or fiscal plan year beginning	and ending
A Name of plan RAILROAD EMPLOYEES HEALTH FSA	B Three-digit plan number ► 511
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)
NATIONAL CARRIERS' CONFERENCE COMMITTEE	74-3139935
Part I Asset and Liability Statement	

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.

1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	21430	42777
(2) Participant contributions	1b(2)	52165	
(3) Other	1b(3)	2	
c General investments:			
(1) Interest-bearing cash (include money market accounts and certificates of deposit)	1c(1)	20057	1932
(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)		
(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)	6457	5000
or Paperwork Reduction Act Notice and OMR Control Numbers, see the instruction	ons for For	rm 5500 Schedu	le H (Form 5500) (2010)

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

Schedule H (Form 5500) (2010)

v.092308.1

	(a) Beginning of Year	(b) End of Year
1d(1)		
1d(2)		
. 1e		
. 1f	100111	49709
. 1g	50139	
. 1h		
. 1i		
. 1j	49972	49709
. 1k	100111	49709
. 11		
	1d(2) 1e 1f 1g 1h 1i 1j 1k	1d(1) 1d(2) 1e 1f 100111 1g 50139 1h 1i 1j 49972 1k 100111

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market			
accounts and certificates of deposit)	2b(1)(A)	3	
(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)		3
(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)		

		(a) Amount	(b) Total
(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)		
(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)		
(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		12
d Total income. Add all income amounts in column (b) and enter total	2d		15
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		_
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)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	15	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).	2i(5)		15
j Total expenses. Add all expense amounts in column (b) and enter total	2j		15
Net Income and Reconciliation			
k Net income (loss) (subtract line 2j from line 2d).	2k		
I Transfers of assets			
(1) To this plan	2l(1)		
(2) From this plan	21(2)		
Part III Accountant's Opinion	21(2)		
·			
3 Complete lines 3a through 3c if the opinion of an independent qualified public Complete line 3d if an opinion is not attached.			5500.
a The attached opinion of an independent qualified public accountant for this pla	n is (see	instructions):	
	verse		
b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103	3-8 and/or	103-12(d)?	X Yes No
c Enter the name and EIN of the accountant (or accounting firm):			
(1) Name: TMDG, LLC		(2) EIN	: 03-0583064
d The opinion of an independent qualified public accountant is not attached bec	ause:		
(1) this form is filed for a CCT, PSA or MTIA. (2) it will be attached	to the next	t Form 5500 pursuant to 2	29 CFR 2520.104-50.
	_		<u> </u>

Part IV Compliance Questions

4	CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4 103-12 IEs also do not complete 4i and 4i. MTIAs also do not complete 4i.	a, 4e,	4f, 4g	, 4h, 4	lk, or 5.
	During the plan year:		Yes	No	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.).	4a		X	
t	Were any loans by the plan or fixed income obligations due the plan in default as of the close of 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).	4b		Х	
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)	4c		X	
c	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 on line 4d)	4d		Х	
e	Was this plan covered by a fidelity bond?	4e	Х		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		Х	
ç	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?	4g		Х	
ł	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?.	4h		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)	4i	Х		
j	See Statement 5 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)	4j	Х		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		Х	
I	Has the plan failed to provide any benefit when due under the plan?	41		Х	
r	nlf this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3).	4m			
r	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	4n			
5 a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan assets that reverted to the employer this year X Yes	n year'	-	s, ente	, ,
5t	If, during this plan year, any assets or liabilities were transferred from this plan to another liabilities were transferred. (See instructions).	r plan((s), ide	entify t	he plan(s) to which assets or
	5b(1) Name of plan(s) 5b(2) EIN	l(s)			5b(3) PN(s)

2010

Federal Statements

National Carriers' Conference Committee

Page 1 74-3139935 Plan No. 511

Client 18-150-1

Client 18-150-1	Committee	Plan No. 511
10/14/11		02:17PM
Other Receiv	Page 1, Line 1b(3) rables mployees Health FSA 74-3139935 511	
ACCRUED IN	TEREST	Ending 0. 5 0.
Other Genera	Page 1, Line 1c(15) al Investments mployees Health FSA 74-3139935 511	
DEPOSITS O	N HAND. <u>Beginning</u> \$ 6,457. \$ Total \$ 6,457.	Ending 5,000. 5,000.
Other Liabilit	Page 2, Line 1j ties mployees Health FSA 74-3139935 511	
DUE TO DCA	AYABLE \$ 263. \$ P PLAN 40,716. TICIPATING RAILROADS \$ 8,993. Total \$ 49,972. \$	40,716. 8,993.
Other Income	Page 3, Line 2c e mployees Health FSA 74-3139935 511	
OTHER	Total §	3 12. 3 12.
Schedule Of	Page 4, Line 4i Assets (Held At End Of Year) mployees Health FSA 74-3139935 511	
Party In <u>Interest</u> <u>(</u>	Identification Description Cost SEE ATTACHMENT	Current Amount

2010

10/14/11

Federal Statements

National Carriers' Conference Committee

Page 2 74-3139935 Plan No. 511

Client 18-150-1

02:17PM

Statement 6 Schedule H, Page 4, Line 4j Schedule Of Reportable Transactions Railroad Employees Health FSA 74-3139935 511

Identity Of Party	Description	Purchase Price	Selling Price	Lease Rental	Expenses	Cost Of Asset	Current Value	Net Gain(Loss)
	SEE ATTACHMENT							

Application for Extension of Time To File Certain Employee Plan Returns

OMB No. 1545-0212

De Ir	epartment of the Treasury nternal Revenue Service	► For Privacy Act and P	aperwork Reduction Act N	otice, see instruction	s. F	ile With	IRS Or	nly
Pa	rt I Identification	n			•			
A		strator, or plan sponsor (see instructions)		B Filer's Identifying N	umber (see instructi	ons).		
	NATIONAL CA	ARRIERS' CONFEREN	JCE	X Employer identificati	on number (EIN).			
				1				
	1901 I. STRE	TET. NW		▶ 74-313	9935			
		·						
	WASHINGTON	DC 20036			Del (USIN)			
	WINDHINGION	, DC 20030				Dlan	year er	- din a
С		Plan n	ame		Plan number	MM	DD	YYYY
	1 RATUROAD EN	MPLOYEES HEALTH F	TSA		511	12	31	10
	2				011		01	10
	Number, street, and room or suite number (If a P.O. box, see instructions) 1901 L STREET, NW City or town, state, and ZIP code WASHINGTON, DC 20036 Plan name RAILROAD EMPLOYEES HEALTH FSA							
Pa	rt II Extension of	f Time to File Form 5500	Series, and/or Form 8	955-SSA				
	Note. A signature IS		sting an extension to file Fo	orm 5500 series. (see instructions).				
	normal due date of l 2 (above) is no more You must attach a c te: A signature is not r	utomatically approved to the d Form 5500 series, and/or Form e than the 15th day of the third copy of this Form 5558 to each required if you are requesting at f Time to File Form 5330	8955-SSA for which this exmonth after the normal du Form 5500 and 5500-EZ file n extension to file Form 55	tension is requested, e date.	and (b) the date	e on lin	e 1 and	or line
2	I request an extensi	on of time until	to file Form 5330.					
	•	ed for up to a six (6) month ext		fter the normal due da	ate of Form 5330	٥.		
i	a Enter the Code sect	ion(s) imposing the tax		▶ a				
	b Enter the payment a	amount attached			▶ b			
		der section 4980 or 4980F of the	e Code, enter the reversion	/amentment date	► <u>c</u>			
J	State in detail willy y	ou need the extension						
	-							
	-							
	-							
	-							
	r penalties of perjury, I declar	re that to the best of my knowledge and be	elief, the statements made on this fo	rm are true, correct, and com	plete, and that I am	authorized	to prepare	e
	nature ►				Date	•		

Schedule of Assets Held for Investment Purposes December 31, 2010

	Schedule H Item 4(i) – Schedule EIN: 74-3139935 Plan Number: 511	of Assets Held for Investment Purposes		
(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity	<u>Cost</u>	Current <u>Value</u>
	Cash and cash equivalents			
*	SunTrust Bank Account 70-04-102-7045795	Money market fund Federated Money Mkt Obligs Tr Prime Obligs Instl FFS #10	\$ 1,93 <u>2</u>	\$ 1,932

^{*} Known party-in-interest to the Plan.

Schedule of Reportable Transactions Exceeding 5% of the Plan Assets For the Year Ended December 31, 2010

Schedule H Item 4(j) – Schedule of Reportable Transactions

EIN: 74-3139935 Plan Number: 511

(a)	(b)	(c)	(d)	(g)	(i)
Identity of Party Involved	Description of Assets	Purchase <u>Price</u>	Selling <u>Price</u>	Asset <u>Cost</u>	Current <u>Value</u>

SunTrust Bank

Account 70-04-102-7045795 (See attached schedule as prepared and reported by SunTrust Bank)



REPORTABLE TRANSACTIONS WORKSHEET

1/1/10 THROUGH 12/31/10

RAILROAD EMPLOYEES HEALTH FSA

ERISA COST GAIN/LOSS

PAGE 22

BOUGHT/SOLD DATE

ACCOUNT 7045795

SHARES PAR VALUE

PRICE

EXPENSE

PRINCIPAL CASH

ERISA COST

BEGINNING MARKET VALUE COMPARATIVE VALUE (5%)

1,002.92

CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE

09/20/10 B 2,007.8100 1.0000 1.0000 ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594 01/04/10 B 4,067.1400 1.0000 ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594 01/06/10 S 4,201.5000 1.0000 ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594 01/07/10 B 5,186.2600 1.0000 ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594 01/13/10 S 4,430.8000 1.0000	1.0000 CASH MGMT MM#594 1.0000 CASH MGMT MM#594		* 5,008 *	2,008	
76628T264 - RIDGEWORTH FD-INSTL 8	MT MM#594 1.0000 MT MM#594		* 00013	20013	
76628T264 - RIDGEWORTH FD-INSTL 8	MT MM#594 1.0000 MT MM#594				
# 4,067.1400 766287264 - RIDGEWORTH FD-INSTL S 766287264 - RIDGEWORTH FD-INSTL B 5,186.2600 766287264 - RIDGEWORTH FD-INSTL S 4,430.8000	1.0000 MT MM#594				
76628T264 - RIDGEWORTH FD-INSTL S 4,201,5000 76628T264 - RIDGEWORTH FD-INSTL B 5,186.2600 76628T264 - RIDGEWORTH FD-INSTL S 4,430.8000	MT MM#594	0	* 190'5-	4,067	
S 4,201,5000 76628T264 - RIDGEWORTH FD-INSTL B 5,186.2600 76628T264 - RIDGEWORTH FD-INSTL S 4,430.8000					
76628T264 - RIDGEWORTH FD-INSTL B 5,186.2600 76628T264 - RIDGEWORTH FD-INSTL S 4,430.8000	1.0000	0	4,202 *	4,202	
B 5,186.2600 766287264 - RIDGEWORTH FD-INSTL S 4,430.8000	MT MM#594				
766287264 - RIDGEWORTH FD-INSTL S 4,430.8000	1.0000	0	-5,186 *	5,186	
S 4,430.8000	CASH MGMT MM#594				
	1.0000	0	4,431 *	4,431	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
01/20/10 \$ 6,698.5000	1.0000		* 669'9	669'9	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
7,890.5300	1.0000	0	7,891 *	7,891	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
1,561.4400	1.0000	0	1,561 *	1,561	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
	1.0000	0	* 905'5	905'5	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
02/11/10 8 2,171,1500	1.0000	0	-2,171 *	2,171	
ISSUE: 76628T264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
	1.0000	0	1,122 *	1,122	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
02/24/10 \$ 1,110.9800	1.0000	0	1,111 *	1,111	
ISSUE: 76628T264 - RIDGEWORTH FD-INSTL CASH MG	MGMT MM#594				
04/28/10 B 4,162.9400	1.0000	0	-4,163 *	4,163	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	MGMT MM#594				
05/05/10 S 2,063.1900	1.0000	0	2,063 *	2,063	
ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MG	CASH MGMT MM#594				
09/20/10 \$ 2,007,8100	1.0000	0	2,008 *	2,008	

0

0

0

0 0

53,089

53,089

0

GRAND TOTAL



REPORTABLE TRANSACTIONS MORKSHEET

1/1/10 THROUGH 12/31/10

RATLROAD EMPLOYEES HEALTH FSA

PAGE 23

BOUGHT/SOLD DATE

ACCOUNT 7045795

SHARES PAR VALUE

EXPENSE

PRICE

PRINCIPAL CASH

ERISA COST

ERISA COST GAIN/LOSS

CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE

09/20/10 B	2,007.8100	1.0000	0	-2,008 *	2,008	
-	0.2000	1.0000	0	0	0	
ph	0.0100	1.0000	0	0	0	
	0.3100	1.0000	0	0	0	
	0.3000	1.0000	0		0	
SUB-TOTAL OF BUYS	15 ##		0	2,008	2,008	
10/08/10 \$	0.4400	1.0000	0	0	0	
11/08/10 S	0.4400	1.0000	0	0	0	
11/10/10 \$	10.0000	1.0000	0	10	10	
12/08/10 S	0.4300	1.0000	0	0	0	
12/29/10 \$	65.5300	1.0000	0	99	99	

SUB-TOTAL OF SALES # 5	S # 5		0	9.2	76	
						-
SIIR-TOTAL			•	2.686	980 6	

ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594

6,067.1400

* 190'5-

4,067

01/04/10 B

1.0000

ACCOUNT 7045795

REPORTABLE TRANSACTIONS WORKSHEET

1/1/10 THROUGH 12/31/10

RAILROAD EMPLOYEES HEALTH FSA

PAGE 24

ERISA COST GAIN/LOSS 2,008 5,186 205 1,561 905'5 1,122 2,171 288 39 709 1,891 1,111 418 799 4,163 16,881 4,202 66919 2,063 4,431 ERISA COST -4,163 * 2,008 * -205 -39 -709 1,122 -5,186 -50 -288 7,891 905'5 418 2,063 119 -2,171 4,202 164 669'9 1,561 1,111 16,881 4,431 PRINCIPAL CASH 000000000 INCURRED EXPENSE ..0000 .0000 .0000 1.0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 ..0000 .0000 .0000 .0000 .0000 .0000 1.0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 .0000 00000.1 PRICE UNIT 30.0000 0.090.0 2,007.8100 5,186.2600 204.5600 1.0500 0.080.0 38.9100 0.0300 0.0400 4,430.8000 6,698,5000 7,890.5300 1,121,6000 0.4400 0.4400 2,171,1500 50.4800 288.0600 08.7700 4,162.9400 0.2000 0.2400 4,201.5000 6.6700 1,561.4400 3.9700 4,405.8800 1,110.9800 0.6000 418.1800 47.5600 74.3700 0.0600 744.1700 2,063.1900 0.1100 119.0000 0.5200 # 17 SHARES PAR VALUE SUB-TOTAL OF BUYS 09/20/10 \$ 09/01/10 B 01/13/10 \$ 8 01/60/80 8 01/60/60 BOUGHT/SOLD 03/10/10 04/28/10 05/03/10 01/10/90 08/02/10 01/60/10 01/51/60 01/21/10 02/01/10 03/01/10 03/03/10 07/01/10 01/04/10 01/10/10 02/11/10 04/07/10 04/14/10 01/11/10 02/08/10 02/10/10 02/24/10 03/08/10 03/17/10 04/08/10 04/21/10 05/05/10 01/20/10 01/27/10 02/03/10 02/17/10 03/24/10 03/31/10 05/10/10 05/12/10 06/08/10

.



ACCOUNT 7045795

REPORTABLE TRANSACTIONS WORKSHEET

1/1/10 THROUGH 12/31/10

RATLROAD EMPLOYEES HEALTH FSA

PAGE 25

		MALLINGAL EPPLOTEES REALIN FSA	ALIN FSA		
DATE SHARES BOUGHT/SOLD PAR VALUE	UNIT	EXPENSE	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
SUB-TOTAL OF SALES # 25	1 25	0	36,940	36,940	
SUB-TOTAL		0	53,821	53,821	
GRAND TOTAL		0	55,905	55,905	0

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

FOOTNOTES

* = SINGLE TRANSACTION IS 5% REPORTABLE
B = BUY TRANSACTION
S = SELL TRANSACTION
R = REINVESTMENT TRANSACTION

FINANCIAL STATEMENTS
(Together with report of Independent Public Accountants)

December 31, 2010 and 2009

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Certified Public Accountants & Healthcare Consultants

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INDEPENDENT AUDITOR'S REPORT

To the National Carriers' Conference Committee with respect to The Health Flexible Spending Arrangement Component of The Railroad Employees National Flexible Benefits Program

We were engaged to audit the accompanying statements of net assets available for benefits and of plan benefit obligations of The Health Flexible Spending Arrangement Component of The Railroad Employees National Flexible Benefits Program (the Plan) as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits and of changes in plan benefit obligations for the year ended December 31, 2010, and the supplemental schedules of assets held for investment purposes as of December 31, 2010 and of reportable transactions exceeding 5% of the Plan assets for the year ended December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 investment information summarized in Notes 3 and 5, which was certified by SunTrust Bank, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. As disclosed in Note 6, the Plan Administrator has obtained certifications from the trustee regarding the completeness and accuracy of the investment information provided to the Plan Administrator by the trustee as of and for the year ended December 31, 2010, and as of December 31, 2009.

As further discussed in Note 1, the Plan sponsor elected to terminate the plan effective December 31, 2009. In accordance with accounting principles generally accepted in the United States of America, the Plan uses the liquidation basis of accounting.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Baltimore, Maryland October 10, 2011

Statements of Net Assets Available for Benefits December 31, 2010 and 2009

	2010	2009
ASSETS		
Investments, at fair value	\$ 1,932	\$ 20,057
Receivables: Participants' contributions		52,165
Accrued interest		2
		52,167
Deposits on hand	5,000	6,457
Amounts due from participating railroads	42,777	21,430
Total assets	49,709	100,111
LIABILITIES		
Accounts payable	4-4-	263
Due to the Dependent Care Assistance Plan	40,716	40,716
Due to participating railroads	8,993	8,993
Total liabilities	49,709	49,972
NET ASSETS AVAILABLE FOR BENEFITS	\$ -	\$ 50,139

The Notes to Financial Statements are an integral part of these statements.

Statement of Changes in Net Assets Available for Benefits For the Year Ended December 31, 2010

ADDITIONS

Investment income:	
Interest income	\$ 3
Less investment expenses	(15)
	(12)
Other income	12
Total additions	
DEDUCTIONS	
Benefits paid to or for participants, beneficiaries and dependents: Health claims	50,139
Administrative expenses	
Total deductions	50,139
Net increase (decrease)	(50,139)
NET ASSETS AVAILABLE FOR BENEFITS	-275-56
Beginning of year	50,139
End of year	<u>\$</u>

The Notes to Financial Statements are an integral part of this statement.

Statements of Plan Benefit Obligations December 31, 2010 and 2009

2010 2009

AMOUNTS CURRENTLY PAYABLE TO OR FOR PARTICIPANTS, BENEFICIARIES, AND DEPENDENTS Health claims payable

\$ 50,139

The Notes to Financial Statements are an integral part of these statements.

Statement of Changes in Plan Benefit Obligations For the Year Ended December 31, 2010

1	AMOUNTS CURRENTLY PAYABLE TO OR FOR
	PARTICIPANTS, BENEFICIARIES, AND DEPENDENTS
	Health claims payable:

Balance at beginning of year
Claims reported and approved for payment

Claims paid (50,139)

50,139

Balance at end of year \$

The Notes to Financial Statements are an integral part of this statement.

Note 1. Plan Termination

A resolution to terminate the Plan was adopted by the Plan Sponsor during the 2009 Plan year and became effective at the close of business on December 31, 2009. Benefits continued to be reimbursed by the Plan for eligible health care expenses submitted by Plan participants and received by the Plan Administrator through March 31, 2010. The financial statements include an obligation due from the participating railroads that represents the estimated deficit required to be funded to satisfy all Plan obligations.

Note 2. Description of the Plan

The following description of The Health Flexible Spending Arrangement Component of The Railroad Employees National Flexible Benefits Program (the Plan) provides only general information. Participants should refer to the Plan's Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established April 1, 2005 pursuant to collective-bargaining. The Plan is administered by the National Carriers' Conference Committee and is subject to the provisions of the Railway Labor Act, as amended, and the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Benefits

The Plan will reimburse a participant for eligible health care expenses incurred during the calendar year for which the participant has not been previously reimbursed and will not seek reimbursement elsewhere. The reimbursement is limited to the participant's annual election for Health Flexible Spending Arrangement (FSA) benefits.

Eligibility

Upon satisfying the eligibility and coverage requirements, as outlined in the Plan's Summary Plan Description, a prospective participant must make an annual election to participate in the Plan.

Note 2. Description of the Plan (continued)

Participant accounts

An individual account is maintained for each participant of the Plan. This account is credited for contributions provided by the participant and charged for all reimbursements made to the participant during the Plan year.

Regardless of the amount actually credited to a participant's account, the amount available to the participant at any time within a period of coverage shall equal the total annual Health FSA benefit election reduced by any prior reimbursements to the participant in the same period of coverage.

Experience gains

If the Plan has an experience gain for the Plan year (the total of all amounts remitted to the Plan for the year plus earnings on such amounts exceeds the total amount of all reimbursements for health care expenses for the Plan year), then such gain shall be used to defray reasonable administrative costs of the Plan. Any remaining gain shall remain in the Plan to defray reasonable administrative costs of the Plan for subsequent years or, at the Plan Sponsor's discretion, may be distributed in any manner permitted by the Code and ERISA.

Vesting

Participants are immediately vested in their account. (See additional disclosure related to forfeitures)

Payment of benefits

Benefits will be paid for eligible health care expenses submitted by a Plan participant and received by the Plan Administrator no later than March 31st following the close of the Plan year.

Any benefit check sent to a participant that is not cashed within ninety (90) days of the date on which it is issued shall be forfeited, and the participant shall have no further right to receive reimbursement for the health care expenses for which such benefit check was issued, unless, within one (1) year from the date the check was issued, the participant demonstrates to the Plan Administrator's satisfaction that the check was not received.

Note 2. Description of the Plan (continued)

Forfeitures

Any balance remaining in the participant's account as of March 31st for the preceding Plan year, December 31st, will be forfeited by the participant and will remain in the Plan to defray reasonable administrative costs.

Period of coverage

In general, the period of coverage for a participant shall commence on January 1st and terminate on December 31st of the Plan year. However, in the case where a participant ceases to remain eligible to participate in the Plan, the period of coverage will terminate on the date on which participant's eligibility terminates.

Funding

The Plan is funded through participant contributions. If the Plan experiences a shortfall, the Plan will either borrow the funds necessary to pay claims or require the participating employers to make supplemental contributions to cover the shortage.

Tax status

The Trust established pursuant to the Plan to hold the Plan's assets is qualified pursuant to Section 501(c)(9) of the Internal Revenue Code and, accordingly, the Trust's net investment income is exempt from income taxation. The Plan has obtained a favorable tax determination letter from the Internal Revenue Service, and the Plan Sponsor believes that the Plan, as amended, continues to qualify and to operate as designed.

Representatives of the Plan Sponsor considered the Plan's tax positions relative to FASB ASC 740, Income Taxes (which includes FASB Interpretation No. 48 (FIN 48) – Accounting for Uncertainty in Income Taxes) and believes that the Plan has maintained its tax exempt status and had taken no uncertain tax positions. Therefore, no provision or liability for income taxes has been included in the financial statements. The Plan is subject to routine examination by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress. Based on the three year statute of limitations that restricts the tax filing from examination by the IRS and other taxing jurisdictions for income tax purposes, the Plan Sponsor believes it is not longer subject to examinations by these jurisdictions for this purpose for years prior to 2007.

Note 3. Significant Accounting Policies

Basis of accounting

The financial statements of the Plan are prepared on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

New accounting pronouncements

In January 2010, the FASB issued ASU No. 2010-06, Fair Value Measurements and Disclosures (ASU No. 2010-06), which amends ASC 820, adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU No. 2010-06 is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which will be effective for fiscal years beginning after December 15, 2010. The adoption of this pronouncement did not have a material impact on the Plan's financial statements.

Valuation of investments and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis.

Fair value of financial instruments

The Plan administrator believes the carrying value of financial instruments, as stated in the financial statements, approximates their fair value.

Note 3. Significant Accounting Policies (continued)

Participant contributions and contributions receivable

Employee contributions are remitted to the Plan on at least a monthly basis in accordance with the participant's annual Health FSA benefit election. Employee contributions are recognized as revenue in the period in which the compensated service giving rise to the contribution is rendered.

Participants' COBRA contributions

A participant, who experiences a qualifying event, as defined by Federal COBRA guidelines, may self-pay to continue coverage in the Plan for a limited period of time. Participants' COBRA contributions are recognized when due and payable.

Allowance for doubtful accounts

The Plan utilizes the allowance method to account for uncollectible receivables. Unless otherwise noted, an allowance for doubtful accounts for the Plan's receivable balances is not considered necessary as probable uncollectible amounts have been determined by the Plan Administrator not to be significant to the financial statements.

Amounts due from participating railroads

The amounts due from participating railroads represent supplemental contributions required by the participating railroads to cover the shortfall in the Plan. These contributions are paid into the Plan as cash is needed to fund the obligations as they come due and are payable. (See Note 1 for additional disclosure related to funding and Note 8 for Plan termination.)

Due to the Dependent Care Assistance Plan

The amounts due to the Dependent Care Assistance Plan (DCAP) represent contributions that were improperly deposited into the Plan during 2009 and 2008 by a participating railroad.

Subsequent events

The Plan has evaluated subsequent events through October 10, 2011 the date the financial statements were available to be issued.

Note 4. Investments

Investments are held by a bank administered trust fund. The following table represents the fair value of those investments as of December 31, 2010 and 2009. Investments that represent 5% or more of the Plan's net assets are separately identified.

2010 2009

Investments at estimated fair value:

Money market fund*

1.932 \$ 20.057

*Investments held as of December 31, 2009 were in SunTrust STI Classic Fund. Investments held as of December 31, 2010 were in Federated Money Mkt Obligs Tr Prime Ogligs Instl FFS #10.

Note 5. Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs 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 under FASB ASC 820 are described as follows:

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 prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs other than guoted prices that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

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

Note 5. Fair Value Measurements (continued)

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010 and 2009.

Money Market Fund – shares of a money market portfolio are considered cash equivalents and are valued at their carrying amount due to their short-term nature.

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

As of December 31, 2010, and 2009, all of the Plan's investment assets have been determined by management of the Plan to be level 1.

Note 6. Information Certified by the Plan's Trustee and the Plan Administrator

The following information included in the financial statements and supplemental schedules was provided and certified by the Trustee, SunTrust Bank, and the Plan Administrator as complete and accurate.

- Investments
- Accrued interest
- Investment income
- Schedule of assets held for investment purposes
- Schedule of reportable transactions

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

Note 7. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the accompanying 2010 and 2009 financial statements to the Form 5500.

		2010		2009
Net assets available for benefits as reported within the financial statements	\$		\$	50,139
Benefit obligations currently payable	-		1	50,139)
Net assets available for benefits as reported within the Form 5500	\$		\$	

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500 for the year ended December 31, 2010.

		2010
Benefits paid to participants as reported within the financial statements	\$	50,139
Add: Amounts payable at end of year		
Less: Amounts payable at beginning of year	1	50,139)
Benefits paid to participants as reported within the Form 5500	\$	

Amounts currently payable to or for participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31st but not yet paid as of that date.

Note 8. Risks and Uncertainties

The Plan invests in money market funds with SunTrust. These investments are exposed to credit risk. Due to the level of risk associated with these investments given the current economic condition and uncertainty in the market place, it is at least reasonably possible that changes in the value of these investments may occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

SUPPLEMENTAL SCHEDULES

Schedule of Assets Held for Investment Purposes December 31, 2010

Schedule H Item 4(i) - Schedule of Assets Held for Investment Purposes 74-3139935 Plan Number: 511 (a) (d) (b) (e) (c) Description of Investment Including Identity of Issue, Borrower, Maturity Date, Rate of Interest, Current Or Similar Party Collateral, Par or Maturity Value Cash and cash equivalents SunTrust Bank Money market fund Account 70-04-102-7045795 Federated Money Mkt Obligs Tr Prime Obligs Instl FFS #10 1,932 1,932

^{*} Known party-in-interest to the Plan.

Schedule of Reportable Transactions Exceeding 5% of the Plan Assets For the Year Ended December 31, 2010

Schedule H Item 4(j) - Schedule of Reportable Transactions

EIN: 74-3139935 Plan Number: 511

(a) (d) (b) (c) (g) (i) Selling Purchase Asset Current Identity of Party Involved Description of Assets Price Price Cost Value SunTrust Bank Account 70-04-102-7045795 (See attached schedule as prepared and reported by SunTrust Bank)



REPORTABLE TRANSACTIONS MORKSHEET

1/1/10 THROUGH 12/31/10

ACCOUNT 7045795

RAILROAD EMPLOYEES HEALTH FSA

PAGE 22

BOUGHT/SOLD

SHARES PAR VALUE

PRICE

EXPENSE

ERISA COST

PRINCIPAL CASH

20,058.33 1,002.92

BEGINNING MARKET VALUE COMPARATIVE VALUE (52)

CATEGORY 1 - SINGLE TRANSACTION EXCEEDS 5% OF VALUE

- RIDGEWORTH FD-INSTL CASH HGMT MM#594

- RIDGEWORTH FD-INSTL CASH MGMT MM#594

4,067.1400 4,201.5000 5,186.2600 4,430.8000 6,698.5000

766287264 766287264

ISSUE:

1.0000 . 0000 1.0000 1.0000

766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594

609010DF7 - FEDERATED MMKT PRINE OBLIG-I #10 FFS

ISSUE: ISSUE: 01/04/10 01/00/10 ISSUE: 01/01/10 ISSUE:

09/20/10

GAIN/LOSS

4,163

2,063 2,008

2,063 * 2,008 *

766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#599

ISSUE:

4,162.9400

1,110.9800

76628T264 766287264

> 02/24/10 04/28/10

76628T264

ISSUE: 02/17/10 ISSUE: I SSUE:

02/11/10

ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594

2,063.1900

2,007.8100

8 01/02/60

1,0000

1.0000

1.0000

1,111 * * 691'5-

1,122 *

1,122 1,111

7,891

7,891 *

766287269 - RIDGEWORTH FD-INSTL CASH MGMT MM#599

- RIDGEWORTH FD-INSTL CASH NGMT MM#594

76628T269

01/13/10 ISSUE: 01/20/10 ISSUE: 01/27/10

766281264 - RIDGEWORTH FD-INSTL CASH MGMT MM#594

7,890.5300 1,561.4400 4,405.8800 2,171,1500

1.0000

0000.1

1.0000 1.0000 1.0000 1.0000

ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT HM#594

02/10/10

02/03/10

ISSUE:

ISSUE: 766287264 - RIDGEWORTH FD-INSTL CASH MGMT HM#594

- RIDGEWORTH FD-INSTL CASH MGMT MM#594 - RIDGEWORTH FD-INSTL CASH MGMT MM#594 - RIDGEWORTH FD-INSTL CASH MGMT MM#594

1,121.6000

* 669'9

66919

4,431 *

4,202 * -5,186 * 1,561

4,067 4,202 5,186 4,431

-2,008 *

190'5-

905'5

4 905'5 -2,171 #

1,561 *

2,171

53,089

53,089

GRAND TOTAL



REPORTABLE TRANSACTIONS NORKSHEET

1/1/10 THROUGH 12/31/10

RATLROAD EMPLOYEES HEALTH FSA

PAGE 23

ACCOUNT 7045795

SHARES PAR VALUE

BOUGHT/SOLD

PRICE

EXPENSE

PRINCIPAL CASH

ERISA COST

GAIN/LOSS

CATEGORY 2 - SERIES OF TRANSACTIONS WITH SAME BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

CATEGORY 3 - SERIES OF TRANSACTIONS IN SAME SECURITY EXCEEDS 5% OF VALUE

ISSUE: 609010DF7 - FEDERATED MMKT PRIME OBLIG-I #10 FFS

TOTOTO TO	0002-0	0000-T			•	
				•		
10/05/10 8	0.0100	1.0000	0	0		
11/01/10 B	0.3100	1.0000	0	0	0	
13/01/10 1	0 2000	1 2000	•		•	
15/11/10 8	00000	7.000	,			
SUB-TOTAL OF BUYS	UVS # S		6	2,008	2,008	
2 01/80/01	0.4400	1.0000		•		
11/08/10 S	0.4400	1.0000	0			
11/10/10 \$	10.000	1.0000	•	10	10	
12/08/10 S	0.4300	1.0000	0		•	
12/29/10 \$	65.5300	1.0000	0	99	99	

SUB-TOTAL OF SALES # 5	ALES # 5			31	92	
					***************	***************************************
SUB-TOTAL			0	2,084	2,084	

4.067

* 190'5-

1.0000

4,067.1400

01/04/10 B



REPORTABLE TRANSACTIONS MORKSHEET

1/1/10 THROUGH 12/31/10

PAGE 24

ACCOUNT 7045795

RAILROAD EMPLOYEES HEALTH FSA

ERISA COST GAIN/LOSS	
ERISA COST	
PRINCIPAL CASH	
EXPENSE	
UNIT	
SHARES PAR VALUE	
DATE	

0.704/10 B -5.156 -5.156 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.166 -5.171 -5.166 -5.171 -5.166 -5.171 -5.	BOUGHT/SOLD	SHARES PAR VALUE	PRICE	INCURRED	PRINCIPAL CASH	ERISA COST	ERISA COST GAIN/LOSS
\$\sqrt{1}\text{5}\sqrt{1}\text		2.1500	1.0000		6-	•	
2.171.1500 1.0000 0 -2.177 1.0500		5,186.2600	1.0000			5,186	
\$\begin{array}{cccccccccccccccccccccccccccccccccccc	01/21/10 8	204.5600	1.0000			205	
SUB-TOTAL OF BUYS # 17 SUB-TO	02/01/10 B	1,0500	1.0000			-	
Sub-rock	02/11/10 B	2,171.1500	1.0000			2,171	
SUB-TOTAL OF BUYS # 17 SUB-TO	03/01/10 B	0.0800	1.0000			0	
\$8.9000 1.0000 0 -39 \$8.9100 1.0000 0 -4,163 × 1.0000 1.0000 0 -4,163 × 0.0400 1.0000 0 0 -4,163 × 0.2000 1.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	03/03/10 B	50.4800	1.0000			50	
SUB-TOTAL OF BUYS # 170000	03/10/10 B	288.0600	1.0000	0		288	
\$\begin{array}{cccccccccccccccccccccccccccccccccccc	8 01/10/50	38.9100	1.0000	0		39	
\$\begin{array}{c c c c c c c c c c c c c c c c c c c	04/14/10 B	708.7700	1.0000	0		402	
B 0.0300 1.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	04/28/10 B	4,162.9400	1.0000	0	-4,163 *	4,163	
SUB-TOTAL OF BUYS # 17 SUB-TO	05/03/10 B	0.0300	1.0000		•	0	
SUB-TOTAL OF BUYS # 17 SUB-TO	06/01/10 B	0.0400	1.0000	0	0		
SUB-TOTAL OF BUYS # 17 SUB-TO	07/01/10 B	0.0600	1.0000	0	0	0	
SUB-TOTAL OF BUYS # 17 SUB-TOTAL OF BUYS # 17 S	08/02/10 B	0.2000	1.0000	0	0	0	
SUB-TOTAL OF BUYS # 17 S	09/01/10 B	0.2400	1.0000	0	•	0	
SS 4,201.5000 1.0000 0 4,202 # 7 SS 6,690.5000 1.0000 0 6,690 # 7 SS 6,690.5000 1.0000 0 6,690 # 7 SS 7,890.5500 1.0000 0 7,891 # 7 SS 7,890.5500 1.0000 0 7,891 # 7 SS 1,121.6000 1.0000 0 6,606 # 7 SS 1,121.6000 1.0000 0 7,891 # 7 SS 6,690.5000 1.0000 0 7,891 # 7 SS 7,890.5000 1.0000 0 7,891 # 7 SS 7,890.5000 1.0000 0 7,948 # 7 SS 7,5600 1.0000 0 7,948 # 7 SS 7,6000 1.0000 0 7,948 # 7 SS 7,0000 1.0000 0 7,948 # 7 SS 7,0000 1.0000 0 7,940 # 7 SS 7,0000 0 7,940 # 7 SS 7,0000 1.0000 0 7,940 # 7 SS 7,0000 0 7 # 7 SS 7,0000 0					**********		
S 4,201.5000 1,0000 0 4,202 * S 6,6700 1,0000 0 6,693 * S 6,680.5000 1,0000 0 6,693 * S 7,890.5300 1,0000 0 7,891 * S 1,561.4400 1,0000 0 7,891 * S 4,405.8800 1,0000 0 6,496 * S 1,121.600 1,0000 0 6,496 * S 1,112.600 1,0000 0 1,111 * S 1,121.600 1,0000 0 1,111 * S 1,121.600 1,0000 0 1,111 * S 1,121.600 1,0000 0 1,111 * S 745.370 1,0000 0 7,44 S 7,641.700 1,0000 0 7,44 S 7,650 1,0000 0 2,653 * S 2,063.190 1,0000 0 2,653 * S 1,200	SUB-TOTAL			0	16,881	16,881	
\$ 6,6700 1.0000 0 4,431 ** \$ 6,690. 1.0000 0 6,431 ** \$ 6,698.5000 1.0000 0 6,431 ** \$ 7,890.5300 1.0000 0 7,891 ** \$ 7,890.5300 1.0000 0 7,891 ** \$ 7,890.5300 1.0000 0 7,891 ** \$ 7,800.5300 1.0000 0 7,891 ** \$ 7,800.5300 1.0000 0 4,891 ** \$ 6,405.8800 1.0000 0 4,891 ** \$ 6,405.8800 1.0000 0 4,181 ** \$ 7,400 1.0000 0 4,18 ** \$ 7,500 1.0000 0 7,44 ** \$ 7,500 1.0000 0 7,44 ** \$ 7,65.170 1.0000 0 7,44 ** \$ 7,65.170 1.0000 0 0 0 \$ 7,65.170 1.0000 0 0 0 \$ 7,65.170 1.0000 0 0 0 \$ 7,65.170		4,201.5000	1.0000	0	4,202 *	4,202	
S 6,430,8000 1,0000 0 6,431 * S 7,890,5300 1,0000 0 7,891 * S 1,561,4400 1,0000 0 7,561 * S 4,405,800 1,0000 0 7,561 * S 4,405,800 1,0000 0 6,408 * S 1,121,600 1,0000 0 6,418 * S 4,121,600 1,0000 0 1,111 * S 4,121,600 1,0000 0 4,18 S 47,500 1,0000 0 7,48 S 7,4,170 1,0000 0 2,063 * S 7,4,170 1,0000 0 2,063 * S 0,000 0 2,063 * S 0,4400 1,000 0 2,063 * S 0,4400 1,000 0 0 0 S 0,4400 1,000 0 0 0 S 0,4400 1,000 <td></td> <td>6.6700</td> <td>1.0000</td> <td>0</td> <td>7</td> <td>7</td> <td></td>		6.6700	1.0000	0	7	7	
S 6,698,5000 1.0000 0 7,891 * S 1,561,4400 1.0000 0 7,891 * S 1,561,4400 1.0000 0 4,406 * S 4,405,8800 1.0000 0 4,406 * S 1,110,9800 1.0000 0 1,112 * S 1,110,9800 1.0000 0 1,111 * S 418,1800 1.0000 0 418 S 745,1700 1.0000 0 744 S 744,1700 1.0000 0 2,063 * S 0.1100 1.0000 0 2,063 * S 0.44,00 1.0000 0 1.9 S 0.4400 1.0000 0 2,063 * S 0.4400 1.0000 0 2,063 * S 0.4400 1.0000 0 2,063 * S 0.4400 1.0000 0 0 S 0.4400 1.0000	01/13/10 \$	4,430.8000	1.0000	0	4,431 *	4,431	
S 7,890.5300 1,0000 0 7,891.* S 1,561.4400 1,0000 0 6,406.* S 4,405.8800 1,0000 0 6,406.* S 1,121.6000 1,0000 0 6,406.* S 1,110.9800 1,0000 0 1,111.* S 418.1800 1,0000 0 48 S 47.5600 1,0000 0 48 S 74.570 1,0000 0 74 S 74.1700 1,0000 0 2,063.* S 764.1700 1,0000 0 2,063.* S 119.000 0 2,063.* S 0.4400 1,0000 0 2,063.* S 0.4400 1,0000 0 2,003.* S 0.4400 1,0000 0 2,003.* S 0.4400 1,0000 0 2,003.* S 0.4400 1,0000 0 <th< td=""><td>01/20/10 \$</td><td>6,698,5000</td><td>1.0000</td><td>0</td><td>× 669'9</td><td>669'9</td><td></td></th<>	01/20/10 \$	6,698,5000	1.0000	0	× 669'9	669'9	
S 1,561,490 1,000 0 4,406 4 S 4,405,800 1,000 0 4,406 4 S 1,110,9800 1,000 0 1,111 * S 1,110,9800 1,000 0 1,111 * S 418,1800 1,000 0 418 S 47,500 1,000 0 448 S 74,370 1,000 0 744 S 74,170 1,000 0 774 S 2,063,190 1,000 0 2,063 * S 0,100 0 0 2,063 * S 0,240 1,000 0 2,063 * S 0,440 1,000 0 2,063 * S 0,440 1,000 0 0 0 0 S 0,440 1,000 0 0 0 0 S 0,44	01/27/10 S	7,890.5300	1.0000	•	7,891 *	7,891	
S 9,7700 1,0000 0 4,406 ** S 1,121.6000 1,0000 0 4,406 ** S 1,110.9800 1,0000 0 1,111 ** S 418.1800 1,0000 0 418 S 47.5600 1,0000 0 418 S 74.1700 1,0000 0 74 S 744.1700 1,0000 0 744 S 7,000 0 7,44 S 2,063.1900 1,0000 0 2,063 * S 11000 0 2,063 * S 0.1100 0 2,063 * S 0.1000 0 2,063 * S 0.1000 0 2,063 * S 0.1000 0 2,063 * S 0.2000 1.0000 0 2,063 S 0.4400 1.0000 0 2,063	02/03/10 \$	1,561.4400	1.0000		1,561 *	1,561	
S 4,405.8800 1.0000 0 4,406 * S 1,121.6000 1.0000 0 1,112 * S 0,0000 1.0000 0 1,111 * S 478.1800 1.0000 0 418 S 74.5700 1.0000 0 418 S 74.5700 1.0000 0 774 S 7,0500 1.0000 0 774 S 7,053.1900 1.0000 0 774 S 7,053.1900 1.0000 0 2,063 * S 0,1000 0 2,063 * 0 S 0,1000 0 0 119 S 0,4400 1.0000 0 119 S 0,4400 1.0000 0 2,063 S 0,4400 1.0000 0 119 S 0,4400 1.0000 0 2,063 S 0,4400 1.0000 0 2,063	02/08/10 S	3.9700	1.0000		•	4	
S 1,121.6000 1,0000 0 1,122 ** S 1,110.9800 1,0000 0 1,111 ** S 418.1300 1,0000 0 418 S 47.5600 1,0000 0 418 S 744.1700 1,0000 0 744 S 7,44.1700 1,0000 0 744 S 7,64.1700 1,0000 0 2,063 S 19.0000 1,0000 0 2,063 S 0.4400 1,0000 0 119 S 0.4400 1,0000 0 1,19 S 0.4400 1,0000 0 2,063 S 0.4400 1,0000 0 2,000 S 0.4400 1,0000 0 2,	02/10/10 S	4,405.8800	1.0000		* 905'5	905'5	
S 1,110,9800 1,0000 0 1,111 ** S 418,1800 1,0000 0 418 S 47,5600 1,0000 0 418 S 74,3700 1,0000 0 744 S 746,1700 1,0000 0 2,063 ** S 2,063,1900 1,0000 0 2,063 ** S 0,1100 1,0000 0 2,063 ** S 0,5200 1,0000 0 119 S 0,4400 1,0000 0 0 0 S 2,007,8100 1,0000 0 2,008 **	02/17/10 S	1,121.6000	1.0000	•	1,122 *	1,122	
S 0.6000 1.0000 0 418 S 47.5600 1.0000 0 418 S 74.3700 1.0000 0 74 S 744.1700 1.0000 0 774 S 744.1700 1.0000 0 2.063 * S 0.100 0 2.063 * S 0.100 0 0 0 S 0.4400 1.0000 0 1.19 S 0.4400 1.0000 0 0 S 2.007.8100 1.0000 0 2.008	02/24/10 \$	1,110.9800	1.0000		1,111 #	1,111	
S 418.1800 1.0000 0 418 S 47.5600 1.0000 0 74 S 744.1700 1.0000 0 74 S 2,063.1900 1.0000 0 2,063 * S 0.1100 1.0000 0 2,063 * S 0.5200 1.0000 0 119 S 0.4400 1.0000 0 119 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 2.007.8100 1.0000 0 2.008	03/08/10 \$	0.6000	1.0000			1	
S 47.5600 1.0000 0 48 S 74.5700 1.0000 0 74 S 74.5700 1.0000 0 744 S 7.063.1900 1.0000 0 7.44 S 0.1100 1.0000 0 2.053 * S 0.5200 1.0000 0 119 119 S 0.4400 1.0000 0 0 0 S 0.4400 1.0000 0 0 0 S 0.4400 1.0000 0 2.000 0 0 S 0.4400 1.0000 0 0 0 0 0 S 0.4400 1.0000 0 0 0 0 0<	03/17/10 S	418.1800	1.0000	9		418	
S 74.3700 1.0000 0 74 S 0.0600 1.0000 0 744 S 2,063.1900 1.0000 0 2,063.8 S 0.1100 1.0000 0 2,063.8 S 0.1900 0 119 S 0.4400 1.0000 0 119 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 2.007.8100 1.0000 0 2.008.8	03/24/10 S	47.5600	1.0000			48	
S 744,1700 1,0000 0 744 S 2,063,1900 1,0000 0 2,063 * S 0,1100 1,0000 0 2,063 * S 119,0000 1,0000 0 119 S 0,5200 1,0000 0 119 S 0,4400 1,0000 0 0 S 0,4400 1,0000 0 0 S 2,007,8100 1,0000 0 2,008 *	03/31/10 S	74.5700	1.0000			54	
S 744,1700 1.0000 0 744 S 2,063,1900 1.0000 0 2,063 * S 0.1100 1.0000 0 2,063 * S 119,0000 1.0000 0 119 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 2,007.8100 1.0000 0 2,008 *	04/08/10 \$	0.0600	1.0000	-		0	
S 2,063.1900 1.0000 0 2,063 * S 0.1100 1.0000 0 119 S 119,0000 1.0000 0 119 S 0.5200 1.0000 0 1 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 2.007.8100 1.0000 0 2.000 S 2.007.8100 1.0000 0 2.008 *	04/21/10 \$	744.1700	1.0000	_		744	
S 0.1100 1.0000 0 0 S 119,0000 1.0000 0 119 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 0.4400 1.0000 0 0 S 2.007.8100 1.0000 0 2.008	05/05/10 \$	2,063.1900	1.0000			2,063	
\$\begin{array}{cccccccccccccccccccccccccccccccccccc	05/10/10 S	0.1100	1.0000	_		0	
\$ 0.5200 1.0000 0 1 1	05/12/10 \$	119.0000	1.0000	_		119	
\$ 0.4400 1.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	06/08/10 \$	0.5200	1.0000			1	
\$ 0.4400 1.0000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	01/60/10	0.4400	1.0000	_	0	0	
\$ 0.4400 1.0000 0 0 50 \$ 30.0000 1.0000 0 2,008 e	08/09/10 S	0.4400	1.0000	_		0	
\$ 30.0000 1.0000 0 50 \$ 2,007.8100 1.0000 0 2,008 e	8 01/60/60	0.4400	1.0000	-		0	
\$ 2,007.8100 1.0000 0 2,008 *	09/15/10 \$	30.000	1.0000	-	20	30	
	09/20/10 \$	2,007.8100	1.0000		2,008 *	2,008	



REPORTABLE TRANSACTIONS WORKSHEET

1/1/10 THROUGH 12/31/10

ACCOUNT 7045795

RATLROAD EMPLOYEES HEALTH FSA

PAGE 25

ERISA COST CAIN/LOSS

ERISA COST

53,821

55,905

36,940

PRINCIPAL CASH	36,940	55,821	100
EXPENSE			
UNIT			
SHARES PAR VALUE	SUB-TOTAL OF SALES # 25	SUB-TOTAL	GRAND TOTAL
DATE BOUGHT/SOLD	- 403		

CATEGORY 4 - SINGLE TRANSACTION WITH ONE BROKER EXCEEDS 5% OF VALUE

*** NO TRANSACTIONS QUALIFIED FOR THIS SECTION ***

FOOTNOTES

- * = SINGLE TRANSACTION IS 5% REPORTABLE
 B = BUY TRANSACTION
 S = SELL TRANSACTION
 R = REINVESTMENT TRANSACTION

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 under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

► Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110 1210-0089

2010

This Form Is Open to Public Inspection.

For the calendar plan year	port identification 2010 or fiscal plan yea		a	nd ending
A This return/report is for:	(1) X a multiemplo		(3)	a multiple-employer plan; or
	(2) a single-emp		(4)	a DFE (specify)
			٠,٠	· · · · · · · · · · · · · · · · · · ·
B This return/report is:	(1) the first return	n/report;	(3)	the final return/report;
	(2) X an amended	return/report;	(4)	a short plan year return/report (less than 12 months).
C If the plan is a collect	ively-bargained plan, o	heck here		. ⊼
D Check box if filing under:	X Form 5558;		П	automatic extension;
	Special exter	sion (enter description)	
Part II Basic Plan		er all requested informa		
1a Name of plan RAILROAD EMPLOYEES HEALTH FSA		1b Three-digit plan number (PN) ► 511		
				1c Effective date of plan
				04/01/2005
2a Plan sponsor's name and add	dress (employer, if for a single	-employer plan)		2b Employer Identification Number (EIN)
2a Plan sponsor's name and add (Address should include room	n or suite no.)			74-3139935
NATIONAL CARRIERS	' CONFERENCE			2c Sponsor's telephone number
COMMITTEE				202-862-7200
1901 L STREET, NW				2d Business code (see instructions)
WASHINGTON, DC 2	0036			482110
				s reasonable cause is established.
Under penalties of perjury and other well as the electronic version of this	penalties set forth in the instru return/report if it is being filed	uctions, I declare that I have ex electronically, and to the best	camined this return/report, in of my knowledge and belief,	cluding accompanying schedules, statements and attachments, as it is true, correct, and complete.
SIGN A. Kometh &	helia	10-13-2011	A. K. GRAD	IA
Signature of plan ad	ministrator	Date	Ente	er name of individual signing as plan administrator
MEN HERE				
Signature of employer	/plan sponsor	Date	Enter na	ame of individual signing as employer or plan sponsor
SIGN SERE				
Signature of	DFE	Date		Enter name of individual signing as DFE
For Paperwork Reduction	Act Notice and OMB C	ontrol Numbers, see th	ne instructions for Fo	orm 5500. Form 5500 (2010)

Form 5500	(201)	0)
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3a Plan administrator's name and address (If same as plan sponsor, enter 'Same')

Page 2

3b Administrator's EIN 74-3139935

COMMITTEE 1901 L STREET, NW WASHINGTON, DC 20036 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 below: a Sponsor's name 5 Total number of participants at the beginning of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d) a Active participants. b Retired or separated participants receiving benefits. c Other retired or separated participants entitled to future benefits. d Subtotal. Add lines 6a, 7b, and 6c. e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e. g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item). h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.	NATIONAL CARRIERS' CONFERENCE	74-3139935		
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