

2001

This Form is Open to Public Inspection.

Form 5500

Annual Return/Report of Employee Benefit Plan

Department of the Treasury Internal Revenue Service Department of Labor Pension and Welfare Benefits Administration Pension Benefit Guaranty Corporation

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6039D, 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

Type or print all entries in accordance with the instructions to the Form 5500.

Part I Annual Report Identification Information

For the calendar plan year 2001 or fiscal plan year beginning 10 01 2001 and ending 09 30 2002

- A This return/report is for: (1) a multiemployer plan; (2) X a single-employer plan; (3) a multiple-employer plan; (4) a DFE... B This return/report is: (1) the first return/report; (2) an amended return/report; (3) the final return/report; (4) a short plan year return/report...

- C If the plan is a collectively-bargained plan, check here... D If filing under an extension of time or the DFVC program, check box and attach required information... X

Part II Basic Plan Information - enter all requested information.

1a Name of plan

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY (INEEL) EMPLOYEE RETIREMENT PLAN

1b Three-digit plan number (PN) 002 1c Effective date of plan 07 01 1971

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

Signature of plan administrator Candace F. Wilkinson Date 07 07 2003

a CANDACE F WILKINSON

Signature of employer/plan sponsor/DFE Candace F. Wilkinson Date 07 07 2003

b CANDACE F WILKINSON

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2a Plan sponsor's name and address (employer, if for single-employer plan) (Address should include room or suite no.)

1) BECHTEL BWXT IDAHO, LLC

2) CIO CANDACE F WILKINSON

3) PO BOX 1625

4) IDAHO FALLS

5) ID 83415-3596

2b Employer Identification Number (EIN)

94 3323797

2c Sponsor's telephone number

208 526 0066

2d Business code (see instructions)

541990

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

1) SAME

2) C I O

3b Administrator's EIN

3c Administrator's telephone number

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

b EIN

c PN



5 Preparer information (optional)

a Name (including firm name, if applicable) and address

1)

2)

3)

b EIN

4)

5)

c Telephone number

6)

6 Total number of participants at the beginning of the plan year

10086

7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)

a Active participants

5529

b Retired or separated participants receiving benefits

2811

c Other retired or separated participants entitled to future benefits

1371

d Subtotal. Add lines 7a, 7b, and 7c

9711

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

291

f Total. Add lines 7d and 7e

10002

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

80

i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)

474



8 Benefits provided under the plan (complete 8a through 8c, as applicable)

a Pension benefits (check this box if the plan provides pension benefits and enter below the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions):

1A

b Welfare benefits (check this box if the plan provides welfare benefits and enter below the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

c Fringe benefits (check this box if the plan provides fringe benefits)

9a Plan funding arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(i) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) Insurance
- (2) Code section 412(i) insurance contracts
- (3) Trust
- (4) General assets of the sponsor

10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)

a Pension Benefit Schedules

- 1) R (Retirement Plan Information)
- 2) 001 T (Qualified Pension Plan Coverage Information)
- 3) B (Actuarial Information)
- 4) E (ESOP Annual Information)
- 5) SSA (Separated Vested Participant Information)

If a Schedule T is not attached because the plan is relying on coverage testing information for a prior year, enter the year ►

b Financial Schedules

- 1) H (Financial Information)
- 2) I (Financial Information--Small Plan)
- 3) 001 A (Insurance Information)
- 4) C (Service Provider Information)
- 5) D (DFE/Participating Plan Information)
- 6) G (Financial Transaction Schedules)
- 7) 001 P (Trust Fiduciary Information)

c Fringe Benefit Schedule

F (Fringe Benefit Plan Annual Information)



**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefits
Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide this information
pursuant to ERISA section 103(a)(2).

Official Use Only

OMB No. 1210-0110

2001

**This Form is Open to
Public Inspection.**

For calendar plan year 2001
or fiscal plan year beginning

10 01 2001

and ending

09 30 2002

A Name of plan
*Idaho National Engineering & Environmental
Laboratory (INEEL) Employee Retirement Plan*

B Three-digit
plan number ▶ *002*

C Plan sponsor's name as shown on line 2a of Form 5500
Bechtel BWXT Idaho, LLC

D Employer identification Number
94 3323797

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III
can be reported on a single Schedule A.

1 Coverage:

(a) Name of insurance carrier

METROPOLITAN LIFE INSURANCE COMPANY

(b) EIN *13 5581829* (c) NAIC code *65978*

(d) Contract or identification number *GAC 655*

(e) Approximate number of persons covered at end of policy or contract year *616*

Policy or contract year (f) From *10 01 2001* (g) To *09 30 2002*

**2 Insurance fees and commissions paid to agents, brokers and other persons. Enter the total fees and total commissions
below and list agents, brokers and other persons individually in descending order of the amount paid in the items on
the following page(s) in Part I.**

Totals	Total amount of commissions paid	Total fees paid / amount
	<i>0</i>	<i>0</i>

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v4.1

230898-4

(a) Name and address of the agents, brokers or other persons to whom commissions or fees were paid

(b) Amount of commissions paid

(c) Fees paid / Amount

(e) Organization code

(d) Fees paid / Purpose

(a) Name and address of the agents, brokers or other persons to whom commissions or fees were paid

(b) Amount of commissions paid

(c) Fees paid / Amount

(e) Organization code

(d) Fees paid / Purpose

(a) Name and address of the agents, brokers or other persons to whom commissions or fees were paid

(b) Amount of commissions paid

(c) Fees paid / Amount

(e) Organization code

(d) Fees paid / Purpose



Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

3 Current value of plan's interest under this contract in the general account at year end

4 Current value of plan's interest under this contract in separate accounts at year end

5 Contracts With Allocated Funds

a State the basis of premium rates



b Premiums paid to carrier

c Premiums due but unpaid at the end of the year

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount

Specify nature of costs



e Type of contract (1) Individual policies (2) group deferred annuity

(3) other (specify below)



f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶



6 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract

- (1) deposit administration
- (2) immediate participation guarantee
- (3) guaranteed investment
- (4) other (specify below)

b Balance at the end of the previous year

10012486

c Additions:

- (1) Contributions deposited during the year
- (2) Dividends and credits
- (3) Interest credited during the year
- (4) Transferred from separate account
- (5) Other (specify below)

0
0
562437
0
0

(6) Total additions

562437

d Total of balance and additions (add b and c(6))

10574923

e Deductions:

- (1) Disbursed from fund to pay benefits or purchase annuities during year
- (2) Administration charge made by carrier
- (3) Transferred to separate account
- (4) Other (specify below)

261533
49977
0
70251

▶ RISK CHARGE

(5) Total deductions

321761

f Balance at the end of the current year (subtract e(5) from d)

10253162



Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

7 Benefit and contract type (check all applicable boxes)

- (a) Health (other than dental or vision)
- (b) Dental
- (c) Vision
- (d) Life Insurance
- (e) Temporary disability (accident and sickness)
- (f) Long-term disability
- (g) Supplemental unemployment
- (h) Prescription drug
- (i) Stop loss (large deductible)
- (j) HMO contract
- (k) PPO contract
- (l) Indemnity contract
- (m) Other (specify below)

8 Experience-rated contracts

a Premiums:

- (1) Amount received
- (2) Increase (decrease) in amount due but unpaid
- (3) Increase (decrease) in unearned premium reserve
- (4) Earned ((1) + (2) - (3))

b Benefit charges:

- (1) Claims paid
- (2) Increase (decrease) in claim reserves
- (3) Incurred claims (add (1) and (2))
- (4) Claims charged

0 5 0 1 A A 0 5 0 V



c Remainder of premium:

(1) Retention charges (on an accrual basis) --

(A) Commissions

(B) Administrative service or other fees

(C) Other specific acquisition costs

(D) Other expenses

(E) Taxes

(F) Charges for risks or other contingencies

(G) Other retention charges

(H) Total retention

(2) Dividends or retroactive rate refunds.

(These amounts were 1) paid in cash, or 2) credited.)...

d Status of policyholder reserves at end of year:

(1) Amount held to provide benefits after retirement

(2) Claim reserves

(3) Other reserves

e Dividends or retroactive rate refunds due.

(Do not include amount entered in c(2).)

9 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier

b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, Item 2 above, report amount..... Specify nature of costs below



**SCHEDULE B
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Pension and Welfare Benefits
Administration

Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

- ▶ Attach to Form 5500 or 5500-EZ if applicable.
- ▶ See separate instructions.

Official Use Only

OMB No. 1210-0110

2001

This Form is Open to Public Inspection (except when attached to Form 5500-EZ)

For calendar plan year 2001 or fiscal plan year beginning 10/01/2001 and ending 09/30/2002

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY			B Three-digit plan number ... ▶ <u>002</u>	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ BECHTEL BWXT IDAHO, LLC			D Employer Identification Number 94-3323797	
E Type of plan: (1) <input checked="" type="checkbox"/> Single-employer (2) <input type="checkbox"/> Multiemployer (3) <input type="checkbox"/> Multiple-employer			F <input type="checkbox"/> 100 or fewer participants in prior plan year	

Part I Basic Information (To be completed by all plans)

1a Enter the actuarial valuation date: Month 10 Day 01 Year 2001

b Assets:

(1) Current value of assets	b(1)	618,831,655
(2) Actuarial value of assets for funding standard account	b(2)	674,176,869
c (1) Accrued liability for plans using immediate gain methods	c(1)	635,719,606
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	c(2)(a)	
(b) Accrued liability under entry age normal method	c(2)(b)	
(c) Normal cost under entry age normal method	c(2)(c)	

Statement by Enrolled Actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying schedules, statements, and attachments, if any, is complete and accurate, and in my opinion each assumption, used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations) or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable; in the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

Lee D. Gold
Signature of actuary
LEE D. GOLD, A.S.A., E.A.
Print or type name of actuary
MERCER HUMAN RESOURCE CONSULTING
Firm name
370 SEVENTEENTH STREET, SUITE 4000
DENVER CO 80202
Address of the firm

4/24/03
Date
G 02-5519
Most recent enrollment number
303-376-0800
Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

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- 5** Actuarial cost method used as the basis for this plan year's funding standard account computation:
- a** Attained age normal **b** Entry age normal **c** Accrued benefit (unit credit)
- d** Aggregate **e** Frozen initial liability **f** Individual level premium
- g** Individual aggregate **h** Other (specify) _____
- i** Has a change been made in funding method for this plan year? Yes No
- j** If line i is "Yes," was the change made pursuant to Revenue Procedure 2000-40? Yes No
- k** If line i is "Yes," and line j is "No" enter the date of the ruling letter (individual or class) approving the change in funding method Month Day Year

6 Checklist of certain actuarial assumptions:

a Interest rates for:					
(1) "RPA '94" current liability	a(1)	5.50	%		N/A
(2) "OBRA '87" current liability	a(2)	5.50	%		N/A
b Weighted average retirement age	6b	62			N/A
c Rates specified in insurance or annuity contracts	6c	Pre-retirement		Post-retirement	
		<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
d Mortality table code for valuation purposes:					
(1) Males	d(1)	9		9	
(2) Females	d(2)	9		9	
e Valuation liability interest rate	6e	8.00	%	8.00	%
f Expense loading	6f	3.1	%	0.0	%
g Annual withdrawal rates:		Male		Female	
		Rate Code		Rate Code	
(1) Age 25	g(1)	U	7.80 %	U	7.80 %
(2) Age 40	g(2)	U	6.30 %	U	6.30 %
(3) Age 55	g(3)	U	0.00 %	U	0.00 %
h Salary scale	6h		4.95 %		4.95 %
i Estimated investment return on actuarial value of assets for the year ending on the valuation date	6i				9.9 %

7 New amortization bases established in the current plan year:

(1) Type of Base	(2) Initial Balance	(3) Amortization Charge/Credit
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

8 Miscellaneous information:

a If a waiver of a funding deficiency or an extension of an amortization period has been approved for this plan year, enter the date of the ruling letter granting the approval Month Day Year



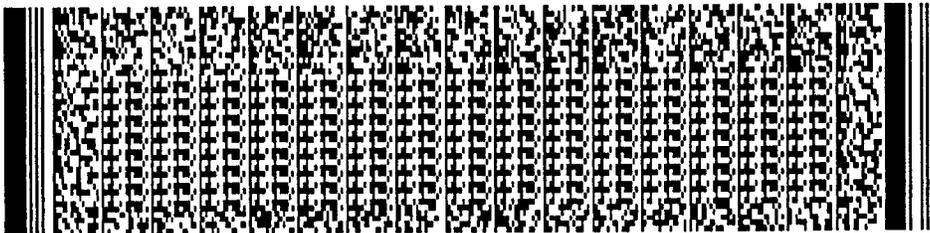
8b If one or more alternative methods or rules (as listed in the instructions) were used for this plan year, enter the appropriate code in accordance with the instructions Yes No

c Is the plan required to provide a Schedule of Active Participant Data? (see instructions) If "Yes," attach schedule Yes No

9 Funding standard account statement for this plan year:

Charges to funding standard account:

a Prior year funding deficiency, if any		9a	0
b Employer's normal cost for plan year as of valuation date		9b	13,290,082
c Amortization charges as of valuation date:			
	Outstanding Balance		
(1) All bases except funding waivers	(\$ 0)	c(1)	0
(2) Funding waivers	(\$ 0)	c(2)	0
d Interest as applicable on lines 9a, 9b, and 9c		9d	1,063,207
e Additional interest charge due to late quarterly contributions, if applicable		9e	
f Adjusted additional funding charge from Part II, line 12u, if applicable	<input type="checkbox"/> N/A	9f	0
g Total charges. Add lines 9a through 9f		9g	14,353,289
Credits to funding standard account:			
h Prior year credit balance, if any		9h	11,913,506
i Employer contributions. Total from column (b) of line 3		9i	11,729,929
	Outstanding Balance		
j Amortization credits as of valuation date	(\$ 0)	9j	0
k Interest as applicable to end of plan year on lines 9h, 9i, and 9j		9k	972498
l Full funding limitation (FFL) and credits:			
(1) ERISA FFL (accrued liability FFL)	l(1)	45,458,863	
(2) "OBRA '87" FFL (160% current liability FFL)	l(2)	530,423,724	
(3) "RPA '94" override (90% current liability FFL)	l(3)	0	
(4) FFL credit before reflecting "OBRA '87" FFL	l(4)		0
(5) Additional credit due to "OBRA '87" FFL	l(5)		0
m (1) Waived funding deficiency		m(1)	0
(2) Other credits		m(2)	0
n Total credits. Add lines 9h through 9k, 9l(4), 9l(5), 9m(1), and 9m(2)		9n	24,615,933
o Credit balance: If line 9n is greater than line 9g, enter the difference		9o	10,262,644
p Funding deficiency: If line 9g is greater than line 9n, enter the difference		9p	0
Reconciliation account:			
q Current year's accumulated reconciliation account:			
(1) Due to additional funding charges as of the beginning of the plan year	q(1)		0
(2) Due to additional interest charges as of the beginning of the plan year	q(2)		0
(3) Due to waived funding deficiencies:			
(a) Reconciliation outstanding balance as of valuation date	q(3)(a)		0
(b) Reconciliation amount. Line 9c(2) balance minus line 9q(3)(a)	q(3)(b)		0
(4) Total as of valuation date	q(4)		0
10 Contribution necessary to avoid an accumulated funding deficiency. Enter the amount in line 9p or the amount required under the alternative funding standard account if applicable		10	0
11 Has a change been made in the actuarial assumptions for the current plan year? If "Yes," see instructions		<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No



0 8 0 1 0 1 0 4 0 E



Part II Additional Information for Certain Plans Other Than Multiemployer Plans

Please see **Who Must File** in the Schedule B instructions to determine if you must complete Part II.

12 Additional required funding charge (see instructions):

a Enter "Gateway %." Divide line 1b(2) by line 1d(2)(c) and multiply by 100.

If line 12a is at least 90%, go to line 12u and enter -0-.

If line 12a is less than 80%, go to line 12b.

If line 12a is at least 80% (but less than 90%), see instructions and, if applicable, go to line 12u

and enter -0-. Otherwise, go to line 12b

b "RPA '94" current liability. Enter line 1d(2)(a)

c Adjusted value of assets (see instructions)

d Funded current liability percentage. Divide line 12c by 12b and multiply by 100

e Unfunded current liability. Subtract line 12c from line 12b

f Liability attributable to any unpredictable contingent event benefit

g Outstanding balance of unfunded old liability

h Unfunded new liability. Subtract the total of lines 12f and 12g from line 12e. Enter -0- if negative

i Unfunded new liability amount (_____ % of line 12h)

j Unfunded old liability amount

k Deficit reduction contribution. Add lines 12i, 12j, and 1d(2)(b)

l Net charges in funding standard account used to offset the deficit reduction contribution. Enter a negative number if less than zero

m Unpredictable contingent event amount:

(1) Benefits paid during year attributable to unpredictable contingent event

(2) Unfunded current liability percentage. Subtract the percentage on line 12d from 100%

(3) Enter the product of lines 12m(1) and 12m(2)

(4) Amortization of all unpredictable contingent event liabilities

(5) "RPA '94" additional amount (see instructions)

(6) Enter the greatest of lines 12m(3), 12m(4), or 12m(5)

Preliminary Calculation

n Preliminary additional funding charge: Enter the excess of line 12k over line 12l (if any), plus line 12m(6), adjusted to end of year with interest

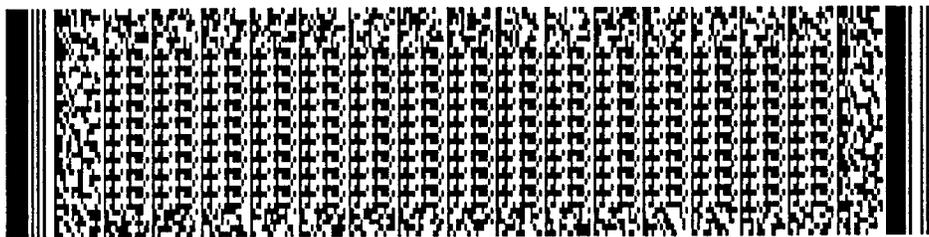
o Contributions needed to increase current liability percentage to 100% (see instructions)

p Enter the lesser of line 12n or 12o. Also, enter the result on line 12t if the employer did not elect for 1995 to use the Optional rule under Code section 412(l)(3)(E) and does not elect for 2000 to use the Transition rule under Code section 412(l)(11)

Final Calculation (complete line 12q, 12r, or 12s, as applicable, and lines 12t and 12u)

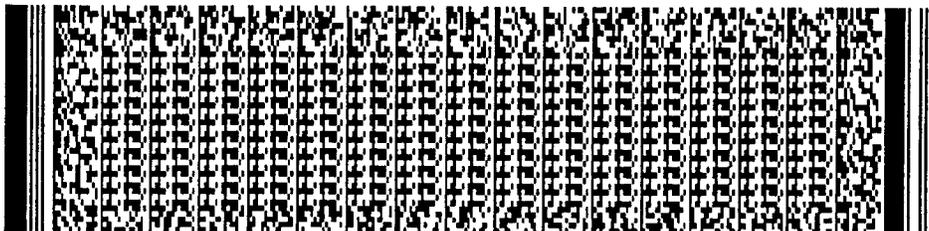
q If the employer elects to use the Transition rule for 2001, but did not elect for 1995 to use the Optional rule, complete line 14 and enter the lesser of line 12p or 14e here and on line 12t

12a	108.3 %
12b	
12c	
12d	%
12e	
12f	
12g	
12h	
12i	
12j	
12k	
12l	
m(1)	
m(2)	%
m(3)	
m(4)	
m(5)	
m(6)	
12n	
12o	
12p	
12q	



0 8 0 1 0 1 0 5 0 F

r	If the employer elected for 1995 to use the Optional rule, but does not elect for 2001 to use the Transition rule, complete line 13 and enter the greater of line 12p or 13q here and on line 12t	12r	
s	If the employer elected for 1995 to use the Optional rule and elects to use the Transition rule for 2001, enter the lesser of (1) the greater of line 12p or 13q, or (2) line 14e. Also, enter on line 12t	12s	
t	Additional funding charge prior to adjustment	12t	
u	Adjusted additional funding charge. (_____ .0% of line 12t)	12u	0
13	Additional funding charge under prior law (see instructions):		
a	"OBRA '87" current liability. Enter line 1d(3)(a)	13a	
b	Adjusted value of assets (see instructions)	13b	
c	Funded current liability percentage. Divide line 13b by line 13a and multiply by 100	13c	%
d	Unfunded current liability. Subtract line 13b from line 13a	13d	
e	Outstanding balance of unfunded old liability	13e	
f	Liability attributable to any unpredictable contingent event benefit	13f	
g	Unfunded new liability. Subtract the total of lines 13e and 13f from line 13d	13g	
h	Unfunded new liability amount (_____ % of line 13g)	13h	
i	Unfunded old liability amount	13i	
j	Deficit reduction contribution. Add lines 13h and 13i	13j	
k	Net amortization charge for certain bases	13k	
l	Unpredictable contingent event amount:		
	(1) Benefits paid during year attributable to unpredictable contingent event	I(1)	
	(2) Unfunded current liability percentage. Subtract the percentage on line 13c from 100%	I(2)	%
	(3) Enter the product of lines 13i(1) and 13i(2)	I(3)	
	(4) Amortization of all unpredictable contingent event liabilities	I(4)	
	(5) Enter the greater of line 13i(3) or line 13i(4)	I(5)	
m	Additional funding charge (excess of line 13j over line 13k (if any), plus line 13i(5))	13m	
n	Assets needed to increase current liability percentage to 100% (line 13d)	13n	
o	Smaller of line 13m or line 13n	13o	
p	Interest adjustment	13p	
q	Additional funding charge. Add lines 13o and 13p	13q	
14	Transition rule:		
a	Initial funded current liability percentage. Enter the percentage from line 12d of the 1995 Schedule B here	14a	%
b	Target percentage for transition rule (see instructions)	14b	%
c	Target amount (see instructions)	14c	
d	Enter the amount from line 13q here (additional funding charge under prior law)	14d	
e	Additional funding charge under transition rule of Code section 412(l)(11): Enter the greater of line 14c or 14d	14e	



Attachments to the 2001 Schedule B (Form 5500) Actuarial Information

In preparing the 2001 Schedule B filing for the Idaho National Engineering and Environmental Laboratory Employee Retirement Plan, we have used employee and financial data that was given to us by Bechtel BWXT Idaho, LLC.

The data described above is information which would customarily not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.

Attached as separate exhibits to the 2001 Schedule B filing are:

- Schedule B, Line 6 – Summary of Plan Provisions
- Schedule B, Line 6 – Summary of Actuarial Assumptions / Methods
- Schedule B, Line 6b – Description of Weighted Average Retirement Age
- Schedule B, Line 8c – Schedule of Active Participant Data
- Schedule B, Lines 9c and 9j – Schedule of Funding Standard Account Bases
- Schedule B, Line 11 – Justification for Change in Actuarial Assumptions

Schedule B, Line 6 – Summary of Plan Provisions

<i>Effective date and plan year</i>	Originally effective July 1, 1971; restated effective October 1, 1999.
<i>Sponsoring employer</i>	Bechtel BWXT Idaho, LLC.
<i>Participating employees</i>	Employees of any DOE-ID contractor which participate in the Plan as allowed by the Idaho National Engineering Laboratory Employee Retirement and Investment Plan Committee.
<i>Administration</i>	The Plan is administered by the Plan Sponsor. Effective as of October 1, 1999, the "Plan Sponsor" for purposes of ERISA Section 3(16)(B) shall be Bechtel BWXT Idaho LLC.
<i>Type of plan</i>	Defined Benefit Pension Plan.
<i>Eligibility</i>	<p>Each employee who is not a participant in this Plan as of June 30, 1976, shall become a participant upon completion of the following requirements:</p> <ul style="list-style-type: none">▪ A Special Employee shall become a participant on the first day of the month within 45 days after being credited with 1,000 hours of Service within a 12 month period commencing on their hire date or any anniversary thereof.▪ A Regular Employee shall become eligible to participate on the first of the month within 45 days after employment.
<i>Employer contributions</i>	Payments to be made from time to time in such amounts as required to finance the Plan on a sound actuarial basis.
<i>Participant contributions</i>	<p>Participants contribute 4% of compensation in excess of the taxable wage base, currently \$80,400 in 2001.</p> <p>As of September 30, 2001, Active Employee Contributions were \$5,308,260 with an interest crediting rate of 7.33%.</p>

Schedule B, Line 6 – Summary of Plan Provisions (continued)

<i>Service considered</i>	<u>Credited Service</u> Elapsed time calculated from the first date of participation. <u>Vesting Service</u> Elapsed time calculated from date of hire.
<i>Compensation considered</i>	Earnings shall mean regular base pay, but excluding shift differential, cost-of-living adjustments, other premium pay or overtime. Earnings will include amounts deferred under the Idaho National Engineering Laboratory Investment Plan or the Section 125 plan.
<i>Average annual compensation</i>	<u>Employees hired after September 1, 1980</u> Final Three Year Average Earnings shall mean the highest average of the Participant's Earnings in any consecutive thirty-six calendar months of employment with the Company, or the average of the Participant's Earnings during all periods of employment with the Company prior to a Break in Service per Plan Section 6.4.3. <u>Employees hired prior to September 1, 1980</u> Final Five Year Average Earnings shall mean the highest average of the Participant's Earnings in any consecutive sixty calendar month period in the Participant's last one hundred-twenty calendar months of employment with the Company prior to a Break in Service, or the average of his Earnings during all periods of employment with the Company prior to a Break in Service per Plan Section 6.3.3.
<i>Normal retirement age</i>	Age 65

Schedule B, Line 6 – Summary of Plan Provisions (continued)

Accrued benefit

The monthly benefit payable as a life annuity commencing at the participant's normal retirement date resulting from the participant's Benefit Service and Earnings to the date of determination.

The accrued benefit for employees hired after September 1, 1980, shall be the larger of (a) or (b) below:

(a) The sum of (i) plus (ii):

(i) 1% of Final Three Year Average earnings up to Social Security Covered Compensation times Credited Service, plus

(ii) 1.8% of Final Three Year Average Earnings in excess of the Social Security Covered Compensation times Credited Service.

(b) 1.2% of Final Three Year Average Earnings times Credited Service.

Employees joining the Company before September 1, 1980, shall have their accrued benefit calculated as the larger of (a) or (b) above or (c) or (d) below:

(c) The sum of (i) plus (ii) below:

(i) 0.7% of Final Five Year Average Earnings up to \$6,600 times Credited Service, plus

(ii) 1.5% of Final Five Year Average Earnings in excess of \$6,600 times Credited Service.

(d) The accrued benefit as of September 1, 1975, plus 1.12% of the first \$6,600 of annual earnings plus 2.40% of the excess of annual earnings over \$6,600, for each year of Credited Service after September 1, 1975.

Normal or late retirement benefit

A participant is eligible for Normal Retirement Benefits after age 65. The monthly pension payable for life is an amount equal to the participant's Accrued Benefit at the Normal Retirement Date.

The benefit commencing at Late Retirement is the participant's Accrued Benefit with service and earnings as of the Late Retirement Date.

Schedule B, Line 6 – Summary of Plan Provisions (continued)

Early retirement benefit

A participant is eligible for an Early Retirement Benefit after age 55. The Early Retirement Benefit payable prior to age 65 shall be the age 65 accrued benefit reduced for early commencement as follows:

<u>Age at Commencement of Benefits</u>	<u>Percentage of Benefit Payable</u>
62-65	100%
61	97
60	94
59	91
58	88
57	85
56	82
55	79

Site firefighters are eligible for an Early Retirement Benefit at age 50. If the fire fighter has 30 years of service, there shall be no reduction for early commencement. If the fire fighter has less than 30 years of service, the benefit shall be reduced 3% for each year that the fire fighter's service is less than 30, or each year that the fire fighter's age is less than 62, whichever produces the smaller reduction.

Security police officers are eligible for an unreduced retirement benefit at 25 years of service or age 62. Security police officers with fewer than 25 years of service may not retire before age 55. They will receive a reduced benefit if they are at least 55 years of age and have fewer than 25 years of service. The early retirement reduction will be the lesser of 3% per year of age less than 62, but not before age 55; or 3% per year of service less than 25.

Deferred vested benefit

After completion of five Years of Vesting Service, a participant is eligible to receive an Accrued Benefit payable at the Normal Retirement Date. A benefit reduced actuarially for early commencement is available prior to age 65 and after reaching age 55. Prior to completion of five years of service, a participant is entitled to a refund of contributions with interest.

Schedule B, Line 6 – Summary of Plan Provisions (continued)

<i>Disability benefit</i>	A participant is eligible for a Disability benefit if the employment is terminated due to disability and he is eligible for Long Term Disability (LTD) or would be eligible for LTD had he been covered by such program. The employee may continue to accrue benefit service until the Retirement Date, as long as the disability continues.
<i>Qualified pre-retirement survivor annuity benefit</i>	The surviving spouse of a participant who dies after completing five Years of Vesting Service will receive a pension with each payment equal to 50% of the pension payable to the participant had he separated from service on the date of death, survived to the earliest possible commencement date, retired with an immediate Qualified Joint and Survivor Annuity, and died the day after the early retirement date. Benefits under the plan for married participants are reduced by 0.3% for Survivor benefits for each year of coverage after the employee attains age 50 and prior to age 55, and 0.6% for each year after age 55.
<i>Qualified joint and survivor annuity benefit</i>	Unless a married participant elects otherwise, their benefit will be reduced and paid in the form of a Qualified 50% Joint and Survivor Annuity. Under this form of payment, a reduced amount will be paid for the lifetime of the employee and 50% of such reduced amount will be paid to the surviving spouse for life upon the death of the employee.
<i>Optional forms of retirement benefits</i>	Participants may elect, with spousal consent if applicable, to receive benefits as a life annuity or a 100% Joint and Survivor Annuity. A participant whose vested benefit has a present value of less than \$10,500 may elect a lump sum or an immediate 50% Joint & Survivor Annuity. Lump sums less than \$3,500 are automatically paid out, without participant or spousal consent.
<i>Refund of contributions</i>	The accumulated contributions less the amount of benefits received shall be refunded on the cessation of benefits to the participant and spouse.
<i>Suspense status</i>	Employees who have transferred to another company, but continue to be employed by an EG&G, Westinghouse, or WinCo employer, retain credit for benefit service at INEL. These participants receive credit under the plan for pay raises.

Schedule B, Line 6 – Summary of Plan Provisions (continued)

Early retirement incentive program

An Early Retirement Incentive program was offered in 2001 for employees who would be age 55 or older as of September 30, 2002, with 5 or more years of service as of June 25, 2001. The incentive consisted of an additional 3 years of age and 3 years of service in determining the individual's retirement benefit.

Changes in Principal Eligibility or Benefit Provisions Since Prior Valuation

An Early Retirement Incentive Program was offered in 2001 as described above.

Benefits Not Included in the Valuation

To the best of our knowledge, no benefits were excluded from the valuation.

Significant Events

To the best of our knowledge, no significant events occurred during the year other than the Early Retirement Incentive Program offering.

Schedule B, Line 6 – Summary of Plan Provisions (continued)

Statement of Changes in Assumptions or Methods and Justifications for Such Changes

The OBRA '87 and RPA '94 current liability interest rates were changed from 5.35% used in 2000 to 5.50% used in 2001. The Gateway current liability interest rates were changed from 6.24% used in 2000 to 6.05% used in 2001. These rates fall within the permissible range described in Section 412(b)(5)(B) and Section 412(l)(7)(C) of the Internal Revenue Code.

Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods

Actuarial Cost Method

Liabilities and contributions shown in this report are computed using the individual entry age normal method of funding. The objective under this method is to fund each participant's benefits under the plan as payments which are level as a percentage of salary, starting at original participation date (or employment date), and continuing until the assumed retirement, termination, disability or death.

At the time the funding method is introduced, there will be a liability which represents the contributions which would have been accumulated if this method of funding had always been used. The difference between this liability and the assets (if any) which are held in the fund is the unfunded liability, which is typically funded over a chosen period in accordance with an amortization schedule.

A detailed description of the calculation follows:

- The **normal cost** for each active participant under the assumed retirement age is determined by applying to compensation the level percentage of salary which, if contributed each year from date of entry into the plan until the assumed retirement (termination, disability or death) date, is sufficient to provide the full value of the benefits expected to be payable.
- The **present value of future normal costs** is the total of the discounted values of all active participants' normal costs, assuming these to be paid in each case from the valuation date until retirement (termination, disability or death) date.
- The **present value of projected benefits** is calculated as the value of all benefit payments expected to be paid to the plan's current participants, including active and retired members, beneficiaries, and terminated members with vested rights.
- The **accrued liability** is the excess of the present value of projected benefits over the present value of future normal costs.
- The **unfunded liability** is the excess of the accrued liability over the actuarial asset value of the fund, and represents that part of the accrued liability which has not been funded by accumulated past contributions.
- The **past service cost** is the level annual payment over a stipulated number of years which is required to amortize the unfunded liability.

Changes Since Prior Valuation

There have been no changes in the actuarial cost method since the prior valuation.

**Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods
(continued)**

Asset Valuation Method

The actuarial asset value is based on a five-year moving average of expected and market values determined as follows:

- At the end of each plan year, an expected asset value is calculated as the sum of the previous year's actuarial asset value increased with a year's interest at the plan valuation rate plus net cash flow adjusted for interest (at the same rate) to the end of the plan year;
- The investment gain is taken as the excess of the current market value over the sum of the expected asset value plus the unamortized balances of investment gains for previous plan years ending on or after December 31, 1987;
- The investment gain so determined is amortized over five years at the current valuation interest rate;
- The preliminary actuarial asset value is the sum of the expected asset value plus the amortization of investment gains during the current and the preceding four plan years; and
- The (final) actuarial asset value is the preliminary value but in no case to be more than 120% of the market value or less than 80% of the market value.

Changes Since Prior Valuation

There have been no changes in the asset valuation method since the prior valuation.

Valuation Procedures

- **Financial and Census Data:** We used financial data submitted by the Bechtel BWXT Idaho, LLC without further audit and participant data as supplied by the plan sponsor. This information would customarily not be verified by a plan's actuary. We have reviewed the information for internal consistency and we have no reason to doubt its substantial accuracy.
- The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **Benefits not included in liabilities:** All benefits are included in this valuation.
- No actuarial liability is included for participants who terminated nonvested prior to the valuation date.
- The liabilities for participants on long-term disability have been included with the liabilities for active participants.

**Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods
(continued)**

Summary of Actuarial Assumptions

The following economic assumptions were used in valuing the liabilities and benefits under the plan.

<i>Investment return</i>	<ul style="list-style-type: none"> ▪ 8.00% compounded annually for funding purposes ▪ 5.50% compounded annually for OBRA '87 current liability ▪ 6.05% compounded annually for gateway current liability ▪ 5.50% compounded annually for RPA '94 current liability
<i>Salary increases</i>	See Earnings Progression
<i>Covered Compensation</i>	Taxable wage base is assumed to increase at 3.5% per year
<i>Mortality</i>	1994 Group Annuity Mortality Table - Static
<i>Disability</i>	1985 Unisex Pension Disability Table – Class I
<i>Withdrawal</i>	See table of sample rates – turnover is related to age before Normal Retirement.
<i>Expenses</i>	Rounded average of the last three years' administrative expenses. <ul style="list-style-type: none"> ▪ 2001 \$502,521 ▪ 2000 \$413,848 ▪ 1999 \$316,241 2001 expense load = \$411,000
<i>Retirement</i>	See table of sample rates
<i>Percentage married</i>	<ul style="list-style-type: none"> ▪ Males 80% ▪ Females..... 80%
<i>Age difference</i>	A male is assumed to be 3 years older than his spouse.
<i>Form of payment</i>	All participants are assumed to elect payment in the form of a single life annuity if single or 100% Joint and Survivor Annuity if married.
<i>Changes since prior valuation</i>	Current liability interest rates changed as follows:

	<u>2001</u>	<u>2000</u>
OBRA '87	5.50%	5.35%
Gateway	6.05%	6.24%
RPA '94	5.50%	5.35%

**Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods
(continued)**

Table of Sample Rates

Attained Age	Percentage					
	<u>Mortality</u>		<u>Disability</u>		<u>Withdrawal</u>	
	Male	Female	Male	Female	Male	Female
25	.066%	.029%	.043%	.043%	7.8%	7.8%
30	.080	.035	.064	.064	7.5	7.5
35	.085	.048	.098	.098	7.0	7.0
40	.107	.071	.158	.158	6.3	6.3
45	.158	.097	.259	.259	5.5	5.5
50	.258	.143	.448	.448	4.3	4.3
55	.442	.229	.845	.845	0.0	0.0
60	.798	.444	1.204	1.204	0.0	0.0
65	1.454	.864	1.540	1.540	0.0	0.0

Earnings Progression

Attained Age	Annual Pay Increase
20	7.08%
25	6.52
30	5.99
35	5.52
40	5.08
45	4.70
50	4.36
55	4.06
60	3.81

**Schedule B, Line 6 – Statement of Actuarial Assumptions/Methods
(continued)**

Table of Sample Retirement Rates

Annual Retirement Rate Per 100 Participants			
Attained Age		Attained Age	
50-55	5%	63	15%
56	3	64	15
57	3	65	80
58	3	66	80
59	3	67	85
60	20	68	90
61	10	69	95
62	25	70	100

Changes Since Prior Valuation

The OBRA '87 and RPA '94 current liability interest rates were changed from 5.35% used in 2000 to 5.50% used in 2001. The Gateway current liability interest rate was changed from 6.24% used in 2000 to 6.05% used in 2001. These rates fall within the permissible range described in Section 412(b)(5)(B) and Section 412(l)(7)(C) of the Internal Revenue Code.

Schedule B, Line 6b – Description of Weighted Average Retirement Age

Weighted Average Retirement Age: 62

A	B	C	D	E	F	G
Age	Rates of Retirement	Rates of Death	Rates of Disability	Lx	Calculations	
					# Ret	# Ret Age
55	5.00%	0.4425%	0.8450%	10000	500	27500
56	3.00%	0.4949%	0.9410%	9371	281	15744
57	3.00%	0.5581%	1.0260%	8956	269	15314
58	3.00%	0.6300%	1.0840%	8545	256	14868
59	3.00%	0.7090%	1.1430%	8142	244	14412
60	20.00%	0.7976%	1.2040%	7747	1549	92966
61	10.00%	0.8986%	1.2630%	6043	604	36860
62	25.00%	1.0147%	1.3200%	5308	1327	82270
63	15.00%	1.1471%	1.3900%	3857	579	36448
64	15.00%	1.2940%	1.4530%	3181	477	30533
65	80.00%	1.4535%	1.5400%	2616	2093	136036
66	80.00%	1.6239%	1.6220%	445	356	23491
67	85.00%	1.8034%	1.7100%	75	63	4245
68	90.00%	1.9859%	1.8040%	9	8	524
69	95.00%	2.1729%	1.9020%	1	1	35
70	100.00%	2.3730%	0.0000%	0	0	0
71		2.5951%		0	0	0

The weighted average retirement age is the total for column G divided by the total for column F, rounded to the nearest integral age. It should be noted that while only integral values are shown in the table, the full content of each cell, including decimal portions, is used in the calculations.

The rates of death are those of male members. The rates of retirement are those of employees other than site firefighters.

Schedule B, Line 8c – Schedule of Active Participant Data

Age	Years of Service as of October 1, 2001									
	0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
Under 25	3 N/A	46 32,723	1 N/A							
25-29	3 N/A	156 40,327	12 N/A*							
30-34	7 N/A	209 45,812	63 45,182	113 43,462						
35-39	5 N/A	230 54,378	104 52,246	326 54,282	72 47,174					
40-44	6 N/A	224 57,369	119 56,861	447 57,412	252 58,211	66 55,940				
45-49	6 N/A	229 62,399	98 62,184	399 59,060	251 58,996	248 61,875	42 59,759			
50-54	5 N/A	174 67,156	89 58,676	337 58,999	180 57,624	278 63,203	115 65,174	5 N/A*		
55-59	3 N/A	100 79,517	41 63,149	160 59,599	131 58,675	130 65,683	71 62,843	14 N/A*	3 N/A*	
60-64	1 N/A	34 89,393	16 N/A*	47 54,976	50 54,977	28 59,509	25 58,813	2 N/A*	4 N/A*	
65-69		2 N/A	3 N/A*	1 N/A*	2 N/A*	3 N/A*	1 N/A*	1 N/A*		
70+	1 N/A	1 N/A	1 N/A	2 N/A	N/A		2 N/A			

N/A* - Not shown for cells with less than 20 participants.

Schedule B, Lines 9c and 9j – Schedule of Funding Standard Account Bases

Amortization Schedule for Minimum Funding Standard Account

Charge	Amortization Period			Balances		Beginning-of-Year Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Total					\$ 0	\$ 0

Credit	Amortization Period			Balances		Beginning-of-Year Payment
	Date Created	Initial Years	Years Left	Initial	Outstanding	
Total					\$ 0	\$ 0

Schedule B, Line 11 – Justification for Change in Actuarial Assumptions

The OBRA '87 and RPA '94 current liability interest rates were changed from 5.35% used in 2000 to 5.50% used in 2001. The Gateway current liability interest rate was changed from 6.24% used in 2000 to 6.05% used in 2001. These rates fall within the permissible range described in Section 412(b)(5)(B) and Section 412(l)(7)(C) of the Internal Revenue Code.

**SCHEDULE C
(Form 5500)**

Service Provider Information

Official Use Only

OMB No. 1210-0110

2001

**This Form is Open to
Public Inspection.**

Department of the Treasury
Internal Revenue Service

Department of Labor Pension and
Welfare Benefits Administration

Pension Benefit Guaranty Corporation

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

▶ File as an attachment to Form 5500.

For calendar plan year 2001
or fiscal plan year beginning

10 01 2001 and ending 09 30 2002

A Name of plan

Idaho National Engineering & Environmental
Laboratory (INEEL) Employee Retirement Plan

B Three-digit
plan number ▶

002

C Plan sponsor's name as shown on line 2a of Form 5500

Bechtel BWXT Idaho, LLC

D Employer Identification Number

94 3323797

Part I Service Provider Information (see Instructions)

1 Enter the total dollar amount of compensation paid by the plan to all persons,
other than those listed below, who received compensation during the plan year:

6219

2 On the first item below list the contract administrator, if any, as defined in the instructions. On the other items, list service providers in
descending order of the compensation they received for the services rendered during the plan year. List only the top 40. 103-12 IEs should
enter N/A in (c) and (d).

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

C o n t r a c t a d m i n i s t r a t o r

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions) 1 2

(a) Name

PEOPLESOFT USA

(b) Employer identification number (see instructions)

94 3287072

(c) Official plan position

SOFTWARE VENDOR/CONSULTAN

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions) 17 99

606 684

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 13515E Schedule C (Form 5500) 2001



v4.1

(a) Name

MERCER HUMAN RESOURCE CONSULTING

(b) Employer identification number (see instructions)

13 2834414

(c) Official plan position

ACTUARY/CONSULTANT

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

538790

(g) Nature of service code(s)

(see

instructions)

11 17

(a) Name

MELLON CAPITAL MANAGEMENT

(b) Employer identification number (see instructions)

25 6078093

(c) Official plan position

INVESTMENT FUND MANAGER

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

523984

(g) Nature of service code(s)

(see

instructions)

21

(a) Name

MONTAG & CALDWELL

(b) Employer identification number (see instructions)

58 1022504

(c) Official plan position

INVESTMENT FUND MANAGER

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

354226

(g) Nature of service code(s)

(see

instructions)

21

(a) Name

COLUMBIA MANAGEMENT COMPANY

(b) Employer identification number (see instructions)

93 0577450

(c) Official plan position

INVESTMENT FUND MANAGER

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

335149

(g) Nature of service code(s)

(see

instructions)

21

0 9 0 1 A A 0 2 0 W



- (a) Name
PACIFIC INVESTMENT MANAGEMENT COMPA
- (b) Employer identification number (see instructions) **33 0630865**
- (c) Official plan position **INVESTMENT FUND MANAGER**
- (d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**
- (e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **288404** (g) Nature of service code(s) (see instructions) **21**
- (a) Name
BARROW HANLEY MEWHINNEY STRAUSS
- (b) Employer identification number (see instructions) **75 2403190**
- (c) Official plan position **INVESTMENT FUND MANAGER**
- (d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**
- (e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **256587** (g) Nature of service code(s) (see instructions) **21**
- (a) Name
BANK OF IRELAND ASSET MANAGEMENT
- (b) Employer identification number (see instructions) **36 3583256**
- (c) Official plan position **INVESTMENT FUND MANAGER**
- (d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**
- (e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **224245** (g) Nature of service code(s) (see instructions) **21**
- (a) Name
PRIVATE CAPITAL MANAGEMENT
- (b) Employer identification number (see instructions) **59 3654603**
- (c) Official plan position **INVESTMENT FUND MANAGER**
- (d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**
- (e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **211468** (g) Nature of service code(s) (see instructions) **21**

0 9 0 1 A A 0 2 0 W



**SCHEDULE C
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor Pension and
Welfare Benefits 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.

► **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2001

**This Form is Open to
Public Inspection.**

For calendar plan year 2001
or fiscal plan year beginning

and ending

A Name of plan

B Three-digit
plan number ►

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number

Part I Service Provider Information (see instructions)

- 1 Enter the total dollar amount of compensation paid by the plan to all persons, other than those listed below, who received compensation during the plan year:
- 2 On the first item below list the contract administrator, if any, as defined in the instructions. On the other items, list service providers in descending order of the compensation they received for the services rendered during the plan year. List only the top 40. 103-12 IEs should enter N/A in (c) and (d).

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions) **1 2**

C o n t r a c t a d m i n i s t r a t o r

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 13515E Schedule C (Form 5500) 2001



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(a) Name

PUTNAM INVESTMENTS

(b) Employer identification number (see instructions)

04 6187127

(c) Official plan position

INVESTMENT FUND MANAGER

(d) Relationship to employer, employee organization, or person known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

201671

(g) Nature of service code(s)

(see instructions) 21

(a) Name

SEB ASSET MANAGEMENT

(b) Employer identification number (see instructions)

13 3414551

(c) Official plan position

INVESTMENT FUND MANAGER

(d) Relationship to employer, employee organization, or person known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

197871

(g) Nature of service code(s)

(see instructions) 21

(a) Name

US BANK

(b) Employer identification number (see instructions)

41 6271370

(c) Official plan position

CUSTODIAL/TRUSTEE

(d) Relationship to employer, employee organization, or person known to be a party-in-interest

NONE

(e) Gross salary or allowances paid by plan

0

(f) Fees and commissions paid by plan

150856

(g) Nature of service code(s)

(see instructions) 18 26

(a) Name

BECHTEL BWXT IDAHO, LLC

(b) Employer identification number (see instructions)

94 3323797

(c) Official plan position

PLAN SPONSOR

(d) Relationship to employer, employee organization, or person known to be a party-in-interest

PLAN SPONSOR

(e) Gross salary or allowances paid by plan

83841

(f) Fees and commissions paid by plan

0

(g) Nature of service code(s)

(see instructions) 10 13

0 9 0 1 A A 0 2 0 W



**SCHEDULE C
(Form 5500)**

Service Provider Information

Official Use Only

OMB No. 1210-0110

2001

**This Form is Open to
Public Inspection.**

Department of the Treasury
Internal Revenue Service

Department of Labor Pension and
Welfare Benefits Administration

Pension Benefit Guaranty Corporation

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

▶ **File as an attachment to Form 5500.**

For calendar plan year 2001
or fiscal plan year beginning

and ending

A Name of plan

B Three-digit
plan number ▶

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number

Part I Service Provider Information (see instructions)

- 1 Enter the total dollar amount of compensation paid by the plan to all persons, other than those listed below, who received compensation during the plan year:
- 2 On the first item below list the contract administrator, if any, as defined in the instructions. On the other items, list service providers in descending order of the compensation they received for the services rendered during the plan year. List only the top 40. 103-12 IEs should enter N/A in (c) and (d).

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

C o n t r a c t a d m i n i s t r a t o r

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions) **1 2**

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 13515E Schedule C (Form 5500) 2001

0 9 0 1 A A 0 1 0 V



v4.1

(a) Name
ADN RISK SERVICES

(b) Employer identification number (see instructions) **75 1317377**

(c) Official plan position **INSURANCE**

(d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**

(e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **35671** (g) Nature of service code(s) (see instructions) **99**

(a) Name
RUDD & COMPANY

(b) Employer identification number (see instructions) **82 0467399**

(c) Official plan position **AUDITOR**

(d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**

(e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **13212** (g) Nature of service code(s) (see instructions) **10**

(a) Name
BROBECK, PHLEGER AND HARRISON

(b) Employer identification number (see instructions) **94 1259588**

(c) Official plan position **ATTORNEY**

(d) Relationship to employer, employee organization, or person known to be a party-in-interest **NONE**

(e) Gross salary or allowances paid by plan **0** (f) Fees and commissions paid by plan **11272** (g) Nature of service code(s) (see instructions) **22**

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

(d) Relationship to employer, employee organization, or person known to be a party-in-interest

(e) Gross salary or allowances paid by plan (f) Fees and commissions paid by plan (g) Nature of service code(s) (see instructions)

0 9 0 1 A A 0 2 0 W



**SCHEDULE C
(Form 5500)**

Service Provider Information

Official Use Only
OMB No. 1210-0110

2001

**This Form is Open to
Public Inspection.**

Department of the Treasury
Internal Revenue Service

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

Department of Labor Pension and
Welfare Benefits Administration

▶ File as an attachment to Form 5500.

Pension Benefit Guaranty Corporation

For calendar plan year 2001
or fiscal plan year beginning

and ending

A Name of plan

B Three-digit
plan number ▶

C Plan sponsor's name as shown on line 2a of Form 5500

D Employer Identification Number

Part I Service Provider Information (see instructions)

- 1** Enter the total dollar amount of compensation paid by the plan to all persons, other than those listed below, who received compensation during the plan year:
- 2** On the first item below list the contract administrator, if any, as defined in the instructions. On the other items, list service providers in descending order of the compensation they received for the services rendered during the plan year. List only the top 40. 103-12 IEs should enter N/A in (c) and (d).

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

C o n t r a c t a d m i n i s t r a t o r

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions) **1 2**

(a) Name

(b) Employer identification number (see instructions)

(c) Official plan position

(d) Relationship to employer,
employee organization, or person
known to be a party-in-interest

(e) Gross salary or allowances paid by plan

(f) Fees and commissions paid by plan

(g) Nature of service code(s)
(see instructions)

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 13515E Schedule C (Form 5500) 2001



v4.1

Part II Termination Information on Accountants and Enrolled Actuaries (see instructions)

Official Use Only

(a)
Name

(b) EIN

(c) Position

(d)
Address

(e) Telephone No.

E
X
P
L
A
N
A
T
I
O
N

(a)
Name

(b) EIN

(c) Position

(d)
Address

(e) Telephone No.

E
X
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N



**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor Pension and
Welfare Benefits 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.

Official Use Only

OMB No. 1210-0110

2001

This Form is Open to
Public Inspection.

For the calendar plan year 2001
or fiscal plan year beginning

10 01 2001

and ending

09 30 2002

A Name of plan

Idaho National Engineering and Environmental
Laboratory (INEEL) Employee Retirement Plan

B

Three-digit
plan number ▶

002

C Plan sponsor's name as shown on line 2a of Form 5500

Bechtel BWXT Idaho, LLC

D

Employer Identification Number

94 3323797

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. DFEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, 1i, and, except for master trust investment accounts, also do not complete lines 1d and 1e. See Instructions.

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash		357
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions		10 229 929
(2) Participant contributions	44 304	41 941
(3) Other	51 620 69	2 344 582
c General investments:		
(1) Interest-bearing cash (including money market accounts and certificates of deposit)	22 706 394	44 872 173
(2) U.S. Government securities	135 482 335	99 514 938
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred		
(B) All other	89 890 503	60 129 861
(4) Corporate stocks (other than employer securities):		
(A) Preferred	340 746	
(B) Common	270 216 865	246 262 214
(5) Partnership/joint venture interests .		

For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500. Cat. No. 24420C Schedule H (Form 5500) 2001



v4.1

(a) Beginning of Year

(b) End of Year

- (6) Real estate (other than employer real property)
- (7) Loans (other than to participants) ...
- (8) Participant loans.
- (9) Value of interest in common/collective trusts ...
- (10) Value of interest in pooled separate accounts
- (11) Value of interest in master trust investment accounts
- (12) Value of interest in 103-12 investment entities
- (13) Value of interest in registered investment companies (e.g., mutual funds)
- (14) Value of funds held in insurance company general account (unallocated contracts) ..

10012486
114268435

10253162
74411182

(15) Other

d Employer-related investments:

- (1) Employer securities
- (2) Employer real property

e Buildings and other property used in plan operation

f Total assets (add all amounts in lines 1a through 1e) ...

648124137

548060339

Liabilities

g Benefit claims payable

h Operating payables

474046

539475

i Acquisition indebtedness

28778523

7635631

j Other liabilities

39913

k Total liabilities (add all amounts in lines 1g through 1j)

29292482

8175106

Net Assets

l Net assets (subtract line 1k from line 1f)

618831655

589885233



Part II Income and Expenses 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. DFEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

a Contributions:

(a) Amount

(1) Received or receivable in cash from:

(A) Employers

11729929

(B) Participants

582087

(C) Others (including rollovers)

(2) Noncash contributions

(b) Total

(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)

12312016

b Earnings on investments: (1) Interest:

(A) Interest-bearing cash
(including money market accounts
and certificates of deposit)

670543

(B) U.S. Government securities

5127705

(C) Corporate debt instruments

4480385

(D) Loans (other than to participants)

(E) Participant loans

(F) Other

3462404

(G) Total interest. Add lines 2b(1)(A) through (F)

13741037

(2) Dividends:

(A) Preferred stock

(B) Common stock

4850382

(C) Total dividends. Add lines 2b(2)(A) and (B)

4850382

(3) Rents

(4) Net gain (loss) on sale of assets:

(A) Aggregate proceeds

2184898220

(B) Aggregate carrying amount
(see instructions)

2201035687

(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result

-16136867

1 7 0 1 A A 0 3 0 W



(5) Unrealized appreciation (depreciation) of assets:

(a) Amount

(A) Real estate

(B) Other

- 55 555 549

(b) Total

(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)

- 55 555 549

(6) Net investment gain (loss) from common/collective trusts

(7) Net investment gain (loss) from pooled separate accounts

(8) Net investment gain (loss) from master trust investment accounts

(9) Net investment gain (loss) from 103-12 investment entities

(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)

c Other income

699 244

d Total income. Add all Income amounts in column (b) and enter total

- 40 089 737

Expenses

e Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers

34 648 189

(2) To insurance carriers for the provision of benefits

(3) Other

(4) Total benefit payments. Add lines 2e(1) through (3)

34 648 189

f Corrective distributions (see instructions)

g Certain deemed distributions of participant loans (see instructions)

h Interest expense

i Administrative expenses:

(1) Professional fees

1 397 218

(2) Contract administrator fees

(3) Investment advisory and management fees ...

2 593 605

(4) Other

2 17 673

(5) Total administrative expenses. Add lines 2i(1) through (4)

4 208 496

j Total expenses. Add all expense amounts in column (b) and enter total

38 856 685

1 7 0 1 A A 0 4 0 X



Net Income and Reconciliation

(b) Total

-78946422

- 2k Net income (loss) (subtract line 2j from line 2d)
- l Transfers of assets
 - (1) To this plan
 - (2) From this plan

Part III Accountant's Opinion

3 The opinion of an independent qualified public accountant for this plan is (see instructions):

- a Attached to this Form 5500 and the opinion is:

(1)	<input checked="" type="checkbox"/>	Unqualified	(3)	Disclaimer
(2)	<input type="checkbox"/>	Qualified	(4)	Adverse

- b Not attached because:
 - (1) the Form 5500 is filed for a CCT, PSA or MTIA.
 - (2) the opinion will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

c Also check this box if the accountant performed a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 2520.103-12(d)

d If an accountant's opinion is attached, enter the name and EIN of the accountant (or accounting firm)

Name

▶ RUDD AND COMPANY, PLLC

EIN 82 0467399

Part IV Transactions During Plan Year

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, or 5. 103-12 IEs also do not complete 4j.

During the plan year:	Yes	No	Amount
a Did the employer fail to transmit to the plan any participant contributions within the maximum time period described in 29 CFR 2510.3-102? (see instructions)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	-
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)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Did the plan engage in any nonexempt transaction with any party-in-interest? (Attach Schedule G (Form 5500) Part III if "Yes" is checked)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	500000



	Yes	No	Amount
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year		X	
5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions).			

5b(1) Name of plan

5b(2) EIN

5b(3) PN



SCHEDULE P
(Form 5500)

Annual Return of Fiduciary
of Employee Benefit Trust

Official Use Only
OMB No. 1210-0110

2001

This schedule may be filed to satisfy the requirements under section 6033(a) for an annual information return from every section 401(a) organization exempt from tax under section 501(a).

Filing this form will start the running of the statute of limitations under section 6501(a) for any trust described in section 401(a) that is exempt from tax under section 501(a).

This Form is
Open to Public
Inspection.

Department of the Treasury
Internal Revenue Service

▶ File as an attachment to Form 5500 or 5500-EZ.

For the trust calendar year 2001
or fiscal trust year beginning

10 01 2001 and ending 09 30 2002

Please type or print

1a Name of trustee or custodian

US BANK NATIONAL ASSOCIATION

b Number, street, and room or suite no. (If a P.O. box, see the instructions for Form 5500 or 5500-EZ.)

101 S CAPITOL BLVD SUITE 905

c City or town

State ZIP code

BOISE

ID 83702

2a Name of trust

IDAHO NATIONAL ENGINEERING AND
ENVIRONMENTAL LABORATORY EMPLOYEE

b Trust's employer identification number

82 0334144

3 Name of plan if different from name of trust

4 Have you furnished the participating employee benefit plan(s) with the trust financial information required to be reported by the plan(s)?

X Yes No

5 Enter the plan sponsor's employer identification number as shown on Form 5500 or 5500-EZ ... ▶

94 3323797

Under penalties of perjury, I declare that I have examined this schedule, and to the best of my knowledge and belief it is true, correct, and complete.
Signature of fiduciary

Merritt Boggs V.P.

Date ▶ 06 04 2003

For Paperwork Reduction Act Notice and OMB Control Nos., see the inst. for Form 5500 or 5500-EZ. Cat. No. 13504X Schedule P (Form 5500) 2001



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**SCHEDULE R
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor Pension and
Welfare Benefits Administration
Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ File as an Attachment to Form 5500.

Official Use Only
OMB No. 1210-0110

2001

This Form is Open to
Public Inspection.

For the calendar plan year 2001
or fiscal plan year beginning

10 01 2001 and ending

09 30 2002

A Name of plan
*Idaho National Engineering and Environmental
Laboratory (INEEL) Employee Retirement Plan*

B Three-digit
plan number ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
Bechtel BWXT Idaho, LLC

D Employer Identification Number
94 3323797

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash
or the forms of property specified in the instructions

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to
participants or beneficiaries during the year (if more than two, enter
EINs of the two payors who paid the greatest dollar amounts of benefits). }

82 0334144

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single
sum, during the plan year

41

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

4 Is the plan administrator making an election under Code section 412(c)(8) or
ERISA section 302(c)(8)? Yes No N/A
If the plan is a defined benefit plan, go to line 7.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this
plan year, see instructions, and enter the date of the ruling letter granting the waiver. ▶

If you completed line 5, complete lines 3, 9, and 10 of Schedule B and
do not complete the remainder of this schedule.

6a Enter the minimum required contribution for this plan year

b Enter the amount contributed by the employer to the plan for this plan year

c Subtract the amount in line 6b from the amount in line 6a. Enter the result
(enter a minus sign to the left of a negative amount)

If you completed line 6c, do not complete the remainder of this schedule.

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 24419B Schedule R (Form 5500) 2001



7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Do not complete line 8 if the plan is a multiemployer plan or a plan with 100 or fewer participants during the prior plan year (see instructions).

8 Is the employer electing to compute minimum funding for this plan year using the transition rule provided in Code section 412(l)(11) and ERISA section 302(d)(11)? Yes No N/A

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased the value of benefits? (See instructions) Yes No



**SCHEDULE T
(Form 5500)**

Qualified Pension Plan Coverage Information

This form is required to be filed under section 6058(a) of the Internal Revenue Code (the Code).

Official Use Only
OMB No. 1210-0110

2001

**This Form Is Open to
Public Inspection.**

Department of the Treasury
Internal Revenue Service

▶ **File as an attachment to Form 5500.**

For the calendar plan year 2001
or fiscal plan year beginning

10 01 2001

and ending

09 30 2002

A Name of plan

Idaho National Engineering and Environmental
Laboratory (INEEL) Employee Retirement Plan

B Three-digit
plan number ▶

002

C Plan sponsor's name as shown on line 2a of Form 5500

Bechtel BWXT Idaho, LLC

D Employer Identification Number

94 3323797

Note: If the plan is maintained by:

- More than one employer and benefits employees who are not collectively-bargained employees, a separate Schedule T may be required for each employer (see the instructions for line 1).
- An employer that operates qualified separate lines of business (QSLOBs) under Code section 414(r), a separate Schedule T may be required for each QSLOB (see the instructions for line 2).

1 If this schedule is being filed to provide coverage information regarding the noncollectively bargained employees of an employer participating in a plan maintained by more than one employer, enter the name and EIN of the participating employer:

1a Name of participating employer

1b Employer identification number

2 If the employer maintaining the plan operates QSLOBs, enter the following information:

a The number of QSLOBs that the employer operates is

b The number of such QSLOBs that have employees benefiting under this plan is

c Does the employer apply the minimum coverage requirements to this plan on an employer-wide rather than a QSLOB basis? Yes No

d If the entry on line 2b is two or more and line 2c is "No," identify the QSLOB to which the coverage information given on line 3 or 4 relates.

3 Exceptions—Check the box before each statement that describes the plan or the employer. Also see instructions.

If you check any box, do not complete the rest of this Schedule.

- a The employer employs only highly compensated employees (HCEs).
- b No HCEs benefited under the plan at any time during the plan year.
- c The plan benefits only collectively-bargained employees.
- d The plan benefits all nonexcludable nonhighly compensated employees of the employer (as defined in Code sections 414(b), (c), and (m)), including leased employees and self-employed individuals.
- e The plan is treated as satisfying the minimum coverage requirements under Code section 410(b)(6)(C).

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. Cat. No. 22770R Schedule T (Form 5500) 2001



v4.1

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- 4 Enter the date the plan year began for which coverage data is being submitted 10 01 2001
- a Did any leased employees perform services for the employer at any time during the plan year? Yes No
- b In testing whether the plan satisfies the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4), does the employer aggregate plans? Yes No
- c Complete the following:
- (1) Total number of employees of the employer (as defined in Code section 414(b), (c), and (m)), including leased employees and self-employed individuals 5401
- (2) Number of excludable employees as defined in IRS regulations (see instructions) 1111
- (3) Number of nonexcludable employees. (Subtract line 4c(2) from line 4c(1)) 4290
- (4) Number of nonexcludable employees (line 4c(3)) who are HCEs 695
- (5) Number of nonexcludable employees (line 4c(3)) who benefit under the plan 4120
- (6) Number of benefiting nonexcludable employees (line 4c(5)) who are HCEs 695
- d Enter the plan's ratio percentage and, if applicable, identify below the disaggregated part of the plan to which the information on lines 4c and 4d pertains (see instructions) 95.3



e Identify any disaggregated part of the plan and enter the ratio percentage or exception (see instructions).

Disaggregated Part:

Ratio Percentage:

Exception:

- (1)
- (2)
- (3)

f This plan satisfies the coverage requirements on the basis of (check one):

- (1) the ratio percentage test (2) average benefit test





Rudd & Company PLLC
Certified Public Accountants • Business Consultants

IDAHO NATIONAL ENGINEERING AND
ENVIRONMENTAL LABORATORY
EMPLOYEE RETIREMENT PLAN

FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITORS' REPORT
YEARS ENDED SEPTEMBER 30, 2002 AND 2001

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Rudd & Company PLLC
Certified Public Accountants • Business Consultants

INDEPENDENT AUDITORS' REPORT

To the INEEL Employee Retirement and Investment Plans Committee
Idaho National Engineering and Environmental Laboratory
Employee Retirement Plan
Idaho Falls, Idaho

We have audited the accompanying statements of net assets available for benefits of the Idaho National Engineering and Environmental Laboratory Employee Retirement Plan (the Plan) as of September 30, 2002 and 2001, and the related statements of changes in net assets available for plan benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Idaho National Engineering and Environmental Laboratory Employee Retirement Plan as of September 30, 2002 and 2001, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements, but is information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. This supplemental information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

January 22, 2003



IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEE RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30,

	2002	2001
INVESTMENTS, (At Fair Value):		
Group Annuity Contracts	\$ 10,253,162	\$ 10,012,486
Equities	246,262,214	270,557,611
Mutual Funds	74,411,182	114,268,435
Government Securities	99,514,938	135,482,335
Corporate Obligations	60,129,861	89,890,503
Cash Equivalents	44,872,173	22,706,394
Cash	357	--
TOTAL INVESTMENTS	535,443,887	642,917,764
RECEIVABLES:		
Employer Contribution	10,229,929	--
Employee Contribution	41,941	44,304
Interest and Dividends	1,928,242	2,251,170
Receivable from Sale of Investments	416,340	2,910,899
TOTAL RECEIVABLES	12,616,452	5,206,373
TOTAL ASSETS	548,060,339	648,124,137
LIABILITIES:		
Checks Drawn in Excess of Cash	--	39,913
Administrative Fees Payable	539,475	474,046
Unsettled Purchase of Investments	7,635,631	28,778,523
TOTAL LIABILITIES	8,175,106	29,292,482
NET ASSETS AVAILABLE FOR BENEFITS	\$ 539,885,233	\$ 618,831,655

The Accompanying Notes are an Integral Part
of the Financial Statements.

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEE RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED SEPTEMBER 30,

	2002	2001
ADDITIONS:		
Investment Income:		
Interest	\$ 13,741,037	\$ 18,745,005
Dividends	4,850,382	4,407,561
Net Realized and Unrealized		
Depreciation in Current Value of Investments	(71,692,416)	(99,082,997)
Other	699,244	26,910
	(52,401,753)	(75,903,521)
Contributions:		
Employer Contribution	11,729,929	--
Participant Contributions	582,087	589,350
	12,312,016	589,350
	(40,089,737)	(75,314,171)
DEDUCTIONS:		
Benefit Payments	34,648,189	28,487,973
Administrative Expenses	4,058,491	3,260,192
Other	150,005	1,029,621
	38,856,685	32,777,786
NET INCREASE (DECREASE)	(78,946,422)	(108,091,957)
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	618,831,655	726,923,612
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	\$ 539,885,233	\$ 618,831,655

The Accompanying Notes are an Integral Part
of the Financial Statements.

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEE RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2002

1. DESCRIPTION OF PLAN

The Idaho National Engineering and Environmental Laboratory Employee Retirement Plan (the Plan) is a defined benefit plan covering substantially all employees of Bechtel BWXT Idaho, LLC (the Company or "Plan Sponsor") for retirement and death benefits. The Plan is a single employer plan.

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document or summary plan description (SPD) for more complete information.

Participants in the Plan contribute four percent of their base monthly salary in excess of the social security wage base. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), and has met the ERISA minimum funding requirements. The Plan is administered by the INEEL Employee Retirement and Investment Plans Committee (the Committee).

Provisions of the Plan provide that each eligible participant is entitled to a monthly benefit at normal retirement. This benefit is computed based on the participant's salary in accordance with formulas contained in the Plan document. Participant benefits derived from their own contributions are immediately vested. A participant fully vests in Company-derived benefits after completing 60 months of cumulative service.

Participants who terminate and, have at least 60 months of cumulative service and a vested balance between \$3,500 and \$10,500 may elect to (1) receive a lump sum payment for the present value of their benefit or (2) receive a monthly pension annuity payment based on their contributions and their vested portion of the employer's contributions at age 65 or an actuarially reduced amount as early as 55. Other options are also available under the Plan as outlined in the Plan document. Participants with vested balances less than \$3,500 will be paid their vested balance at termination. Participants with vested balances in excess of \$10,500 may be required to leave their contributions in the Plan and will receive a pension based upon their contributions and their vested portion of the employer's contributions.

In the event the Plan terminates, its available net assets will be allocated to benefits as prescribed by ERISA, generally in the following order:

1. DESCRIPTION OF PLAN (Continued)

- a. Unpaid benefits attributable to employee contributions.
- b. Certain annuity benefits that former employees or their beneficiaries are receiving or that employees eligible for retirement would have been receiving had they retired.
- c. All other vested benefits.
- d. All nonvested benefits.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting for Investments

The assets of the Plan are held in trust by U.S. Bank, except for certain assets of the Plan which may be invested in group annuity contracts with insurance companies. The assets held in trust by U.S. Bank are managed by Putnam Institutional Management Company of Boston, Massachusetts; Columbia Management Company of Portland, Oregon; Mellon Capital Management Corporation of San Francisco, California; Bank of Ireland Asset Management Limited of Greenwich, Connecticut; Montag and Caldwell, Inc. of Atlanta, Georgia; Private Capital Management, Inc. of Naples, Florida; Pacific Investment Management Company of Newport Beach, California; SEB Asset Management America, Inc. of Stamford, Connecticut and Barrow, Hanley, Mewhinney and Strauss, Inc. of Dallas, Texas. These assets include investments in common stocks, mutual funds, corporate bonds, government securities, and cash equivalents. The Plan's assets, except for the group annuity contracts, are stated at current value as of the date of the financial statements. Current value for these assets is determined by reference to published market prices. Cash equivalents consist of deposits in trusts and funds maturing in less than three months from the date of purchase.

Group annuity contracts are valued at the contract amount plus reinvested interest income, which approximates market value. For those annuity contracts that do not allow for reinvestment of interest income, the accrued interest is included in a separate receivable account. It is the Committee's intention to hold these investments to maturity.

Administrative Expenses

The majority of allowable administrative expenses are paid by the Plan.

Forfeitures

Any forfeiture of benefits arising for any reason prior to the termination of the Plan or the complete discontinuance of contributions will be used to reduce the Company contributions otherwise payable under the Plan, or in some other manner permitted under law.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Plan Termination

In the event of termination of the Plan, the amount received by a particular participant will depend on the circumstances surrounding the Plan termination as described in the Plan document. In no event will the Plan Sponsor receive any portion of the Plan's assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

3. INCOME TAX STATUS

The Plan obtained a favorable determination letter in December of 1996, in which the Internal Revenue Service stated that the Plan, as then designed and subject to the adoption of certain proposed amendments, which were adopted in February 1997, was in compliance with the applicable requirements of the Internal Revenue Code.

Therefore, the Plan is qualified and the related trust is tax-exempt under Internal Revenue Code Section 501(a) as of the financial statement date.

4. ACCUMULATED PLAN BENEFITS

The Plan's consulting actuary, Mercer Human Resources Consulting, has determined the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money and the probability of payment between valuation date and the expected date of payment.

Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable under all circumstances - retirement, death and termination of employment - to the extent deemed attributable to employee service rendered to the valuation date, are included.

4. ACCUMULATED PLAN BENEFITS (Continued)

The following calculations of the present value of accumulated plan benefits were made by the consulting actuary as of September 30:

	2002	2001
Actuarial present value of accumulated plan benefits:		
Vested Benefits:		
Participants currently receiving payments	\$ 309,628,918	\$ 308,251,928
Other participants	202,276,225	173,953,589
	511,905,143	482,205,517
Nonvested Benefits	29,457,018	29,379,826
	<u>\$ 541,362,161</u>	<u>\$ 511,585,343</u>

The following schedule shows the changes in the actuarial present value of accumulated plan benefits for the year ended September 30:

	2002	2001
Actuarial present value of accumulated plan benefits		
at beginning of year	\$ 511,585,343	\$ 452,940,020
Increase (decrease) during the year attributable to:		
Benefits accumulated and (gains)/losses	24,864,561	52,037,613
Increase for interest due to decrease in discount period	39,540,900	35,095,683
Benefits paid	(34,648,189)	(28,487,973)
Plan amendment	19,546	--
Actuarial present value of accumulated plan benefits		
at end of year	<u>\$ 541,362,161</u>	<u>\$ 511,585,343</u>

Active employees' accumulated contributions (including interest) held at September 30, 2002 and 2001, totaled \$5,855,517 and \$5,308,260, respectively. Interest was credited on employee contributions at a rate of 4.16% and 7.33% per annum for fiscal years 2002 and 2001, respectively. Significant assumptions underlying the actuarial computations as of September 30, 2002 are:

Actuarial cost method	Individual entry age normal method
Health mortality basis	1994 group annuity mortality table-static
Employee turnover	Related to age before normal retirement
Salary increases	Rates based on age
Retirement	Related to age between early retirement at age 55 through age 70 (average age 62 for Plan)
Return on plan investments	8% per annum
Rate of disablement	1985 unisex pension disability table-class 1

4. ACCUMULATED PLAN BENEFITS (Continued)

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

5. INVESTMENTS

A summary of the investments at cost and current value at September 30, is as follows:

	2002		2001	
	Cost	Current Value	Cost	Current Value
Group Annuity Contract	\$ 10,253,162	\$ 10,253,162	\$ 10,012,486	\$ 10,012,486
Equities	298,647,039	246,262,214	295,031,019	270,557,611
Mutual Funds	56,008,091	74,411,182	70,209,760	114,268,435
Government Securities	96,188,687	99,514,938	131,881,244	135,482,335
Corporate Obligations	59,294,425	60,129,861	87,338,964	89,890,503
Cash Equivalents	44,872,173	44,872,173	22,706,394	22,706,394
Cash	357	357	--	--
	<u>\$ 565,263,934</u>	<u>\$ 535,443,887</u>	<u>\$ 617,179,867</u>	<u>\$ 642,917,764</u>

During the fiscal years 2002 and 2001 the Plan's investments (including investments bought or sold, as well as held during the year) appreciated (depreciated) in current value as follows:

	2002	2001
Equities	\$ (58,627,600)	\$ (89,444,760)
Government and Corporate Obligations	3,854,312	11,765,641
Mutual Funds	(16,919,128)	(21,403,878)
	<u>\$ (71,692,416)</u>	<u>\$ (99,082,997)</u>

6. FUNDING

Appropriate funding levels for the Plan from year to year are developed based upon consultation with the Plan's actuary. The annual contribution by the Plan Sponsor would be at least the minimum required contribution. The Plan's policy is to recognize as employer contributions those amounts recorded by the Sponsor in its respective financial statements.

7. CONCENTRATION OF RISK

Individual investments representing 5% or more of net assets available for benefits at September 30, 2002, are as follows:

	<u>Cost</u>	<u>Current Value</u>
Mellon Capital Management Corp.	\$ 56,008,091	\$ 74,411,182

8. SUBSEQUENT EVENTS

Effective April 8, 2003, the Plan received approval to eliminate participant contributions, retroactive to January 1, 2003, and to eliminate the charge to participants for the cost of the preretirement survivor annuity benefit for employees who retire subsequent to April 30, 2003. Other items have been submitted to the Department of Energy but have yet to be approved.

SUPPLEMENTAL SCHEDULES

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	18,300 A M C Entertainment Inc.	\$ 215,359	\$ 135,420
	95,473 A O L Time Warner Inc.	2,551,380	1,117,034
	115,200 A T & T Corp Ref	1,284,110	1,383,552
	6,500 AAI Pharma Inc.	99,775	77,942
	24,600 Abbott Labs	1,277,951	993,840
	10,300 Activision Inc	265,980	246,479
	17,500 ADE Corp Mass	298,688	73,675
	6,800 Advance Auto Parts	348,448	358,632
	10,400 Advance P C S	209,929	234,312
	12,400 Aeropostale Inc.	270,379	190,960
	6,600 Alberto Culver Co CL B	317,367	323,598
	49,300 Allegheny Energy Inc.	2,232,035	645,830
	55,100 Allstate Corp.	1,725,685	1,958,805
	26,300 Alltel Corp.	1,412,394	1,055,419
	6,100 American Eagle Outfitters	103,859	73,566
	55,050 American Express Co.	2,126,310	1,716,459
	2,100 American Finl Group Inc. Ohio	55,724	48,342
	38,150 American Intl Group Inc.	2,429,094	2,086,805
	41,200 American Intl Group Inc.	2,576,636	2,253,640
	2,700 American Italian Pasta Co Cl A	100,708	96,363
	7,100 American Pharmaceuticals Pts	104,709	115,943
	13,600 Amerisourcebergen Corp	996,486	971,312
	13,100 Amgen Inc.	670,742	546,270
	26,500 Amgen Inc.	1,567,276	1,105,050
	11,100 Anthem Inc.	754,669	721,500
	14,500 Apache Corp.	828,276	862,025
	27,400 Apple Computer Inc.	420,846	397,300
	12,000 Applied Matls Inc.	300,862	138,600
	3,700 Arkansas Best Corp Del	103,777	106,157
	32,900 Aspen Technology Inc.	120,011	98,700
	10,800 ASYST Technology Corp.	176,799	65,232
	5,250 Automatic Data Processing Inc.	266,335	182,543

See Independent Auditors' Report

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	18,900 Baker Hughes Inc.	484,319	548,667
	14,600 Bandag Inc.	313,694	394,200
	19,600 Bank New York Inc.	579,747	563,304
	40,400 Bank New York Inc	1,330,156	1,161,096
	31,400 Bank of America Corp.	1,746,781	2,003,320
	26,200 Bank of America Corp.	1,341,005	1,671,560
	39,350 Bank One Corp.	1,480,503	1,471,690
	11,350 Banknorth Group Inc.	146,125	269,563
	14,245 Bear Stearns Cos Inc	562,015	803,418
	10,500 BELO Corporation	242,403	229,740
	2,800 Berkley W R Corp	96,581	95,200
	9,500 Berkshire Hills Bancorp Inc.	226,133	223,250
	2,200 BIO Rad Labs Inc.	89,724	82,852
	43,000 Boeing Co	2,038,688	1,467,590
	7,900 Bowater Inc.	396,240	278,870
	5,000 Bright Horizons	107,943	139,650
	15,116 Bristol Myers Squibb	805,377	359,761
	46,800 Bristol-Myers Squibb Co.	2,215,943	1,113,840
	1,900 Brown Shoe Inc.	50,034	34,010
	27,100 Bruker AXS Inc.	116,664	56,910
	50,100 Burlington N. Santa Fe	1,327,677	1,198,392
	3,400 C A C I Intl Inc.	124,037	120,530
	6,900 C I R C O R Intl Inc.	129,454	92,460
	23,200 Callaway Golf co.	283,942	241,280
	7,000 Capital City BK Group	242,200	231,420
	6,700 Capital One Finl Corp	347,890	233,964
	8,000 Cardinal Health Inc.	418,777	497,600
	2,300 Career Ed Corp	93,368	110,418
	9,800 Caremark RX Inc.	155,571	166,600
	24,500 Caterpillar Inc.	1,337,292	911,890
	31,400 Cendant Corp	514,380	337,864
	19,348 Charter One Financial Inc.	371,306	575,033

See Independent Auditors' Report

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities			
	4,550 ChevronTexaco Corp	411,444	315,088
	11,935 ChevronTexaco Corp	882,213	826,499
	15,100 Chippac Inc.	104,240	32,299
	9,500 Chittenden Corp.	300,642	281,200
	6,450 Choice Hotels Intl. Inc.	130,238	149,060
	9,000 Chubb Corp	624,429	493,470
	22,700 Cigna Corp	1,984,287	1,606,025
	56,800 Circuit City Stores Group	1,046,993	860,520
	17,400 Cirrus Logic Inc.	187,338	44,370
	80,025 Cisco Sys Inc.	1,587,620	838,662
	79,850 Citigroup Inc.	2,838,659	2,367,553
	21,866 Citigroup Inc.	631,893	648,327
	59,299 Citigroup Inc.	2,419,190	1,758,215
	22,600 Clear Channel Comm	1,003,258	785,350
	6,400 CNF Inc	199,720	200,896
	55,400 Coca Cola Co	2,835,738	2,656,984
	1,800 Cognizant Tech Solutions CRP	97,533	103,446
	55,900 Colgate Palmolive Co.	3,002,421	3,015,805
	19,400 Comcast Corp Special	533,703	404,684
	55,000 Computer Assoc Intl	1,311,811	528,000
	19,300 Computer Network Tech Corp.	351,328	96,886
	11,300 Comverse Technology Inc	96,615	78,987
	23,300 Concord E F S Inc.	364,718	370,004
	24,375 ConocoPhillips	1,493,907	1,127,100
	34,000 ConocoPhillips	2,028,057	1,572,160
	4,000 Corinthian Colleges Inc.	105,916	150,960
	3,700 Corporate Executive Brd Co	98,161	105,635
	4,100 Cost Plus Inc Calif	101,750	110,085
	43,100 Costco Whsl Crop	1,630,061	1,395,147
	39,600 Crescent Real Estate Equities	722,900	621,720
	4,800 CTI Molecular Imaging Inc.	103,440	121,440
	10,100 Danaher Corp	559,097	574,185

See Independent Auditors' Report

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	21,100 Del Computer Corp	495,306	496,061
	16,500 Delta Air Lines Inc.	309,030	153,285
	11,200 Devon Energy Corporation	525,144	540,400
	3,800 Dime Cmnty Bancorp Inc	99,623	81,396
	22,550 Disney Walt Co	365,164	341,407
	71,600 Disney Walt Co	2,022,283	1,084,024
	2,500 Documentum Inc	37,175	28,875
	22,100 Dow Chem Co.	718,171	603,551
	10,500 Du Pont	461,848	378,735
	17,200 Du Pont	1,073,812	620,404
	3,500 Dura Automotive Sys Inc	45,008	42,875
	37,100 E M C Corp Mass	266,679	169,547
	13,200 E O G Res Inc	511,472	474,672
	4,100 Edwards Lifesciences Corp	102,701	104,919
	11,400 Electro Rent Corp	117,420	110,352
	22,400 Electronic Arts	980,168	1,477,504
	4,300 Electronic Data Sys	179,168	60,114
	27,400 Electronic Data Sys	1,434,569	383,052
	14,200 Electronics for Imaging Inc	218,508	211,864
	30,400 Emerson Elec Co	1,511,991	1,335,776
	6,900 Emulex Corp	137,131	77,694
	54,500 Entergy Corp	1,689,266	2,267,200
	4,100 Entravision Comm. Corp	64,822	54,325
	3,300 Exact Sciences Corp	43,737	44,121
	8,600 Extended Stay America Inc	141,069	109,220
	76,050 Exxon Mobil Corp	2,778,990	2,425,995
	3,300 Finlay Enterprises Inc	52,140	49,785
	29,200 First Data Corp	1,036,042	816,140
	5,600 First Finl Corp.	102,281	99,736
	1,500 Fisher Scientific Intl Inc.	43,964	45,525
	37,000 FleetBoston Financial Corp	1,578,140	752,210
	14,700 Forest City Enterprises	223,590	477,750

See Independent Auditors' Report

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	8,100 Fortune Brands inc	416,975	383,049
	12,600 Franklin Res Inc	521,741	391,860
	14,350 Freddie Mac	885,935	802,165
	3,675 Freds Inc	76,162	109,728
	13,500 Furniture Brands Intl	242,118	309,825
	3,800 Gannett Inc	283,050	274,284
	13,000 Gannett Inc	990,007	938,340
	31,500 GAP Inc	462,611	341,775
	4,100 Gart Sports Company	132,034	77,367
	79,450 General Elec Co	2,579,190	1,958,443
	1,900 General Growth PPTYS Inc	90,481	97,850
	57,000 Getty Images Inc.	99,280	114,342
	43,850 Gillette Co.	1,311,030	1,297,960
	75,200 Gillette Co	2,746,307	2,225,920
	17,600 Globespanvirata Inc	139,843	41,536
	7,100 Grainger WW Inc.	303,639	302,105
	14,900 H C A Inc	719,964	709,389
	2,000 Harman Intl	100,230	103,500
	33,000 Hartford Finl Svcs	1,891,745	1,353,000
	33,100 Heinz HJ Co	1,522,321	1,104,547
	59,300 Hewlett Packard Co	1,178,335	692,031
	31,800 Hilton Hotels Corp	376,707	361,884
	22,800 Hollywood Entmt Corp.	330,957	331,056
	27,200 Home Depot Inc	895,172	709,920
	3,900 Honeywell Intl Inc	127,910	84,474
	49,100 Honeywell Intl Inc	1,572,019	1,063,506
	5,800 Horace Mann Educators Corp	121,388	85,260
	40,900 Hudson Riv Bancorp Inc	415,682	987,735
	3,600 Hudson United Bancorp	102,067	95,760
	40,400 I M S Health Inc	668,498	604,788
	3,100 IDEX Corp	96,884	88,505
	82,800 Ikon Office Solutions	530,261	652,464

See Independent Auditors' Report

IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	16,500 Illinois Tool Wrks Inc.	1,150,506	962,445
	19,300 Illinois Tool Wks Inc	1,060,751	1,125,769
	26,500 Independence Cmnty Bk Corp	322,638	664,885
	7,800 Insight Enterprises Inc.	90,175	79,170
	55,600 Intel Corp	1,158,557	772,284
	6,800 Intercept Group Inc.	178,577	67,252
	6,400 International Bus. Mach Corp.	523,787	373,184
	15,000 International Game Tech	443,494	1,037,100
	13,200 International Paper Co.	528,057	440,748
	3,700 International Rectifier Corp.	99,323	57,794
	3,300 Internet Security Sys	52,165	40,656
	12,100 Interstate Bakeries Corp.	302,440	321,497
	7,650 Intuit Inc	302,227	348,305
	13,800 Inveresk Research Grp Inc	197,049	260,820
	2,400 Invitrogen Corp	86,848	81,768
	27,750 J P Morgan Chase & Co.	1,115,421	526,973
	43,800 J P Morgan Chase & Co.	2,319,543	831,762
	4,200 Jack in the Box Inc.	102,086	95,760
	51,400 Johnson & Johnson	2,428,723	2,779,712
	4,800 Knight Ridder Inc	296,142	270,768
	10,950 Knight Transn Inc.	147,153	169,725
	19,400 Kohls Corp	1,264,608	1,179,714
	18,300 Kohls Corp.	1,177,573	1,112,823
	11,600 Kroger Co	259,840	163,560
	14,100 Lab. CPR of Amer Hldgs	648,924	476,298
	2,422 Lab. CPR of Amer Hldgs	72,024	81,815
	6,600 Landrys Restaurants Inc.	153,212	149,094
	6,500 Lauder Estee Cos Inc.	231,476	186,810
	18,100 Leapfrog Enterprises Inc.	283,350	342,090
	10,100 Libby Inc.	264,299	321,786
	115,925 Liberty Media Corp.	1,460,144	832,342
	1,700 Lifepoint Hospitals Inc.	64,259	53,020

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
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SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	22,700 Lilly Eli & Co.	1,561,372	1,256,218
	8,800 Linens'n Things Inc	201,016	161,656
	51,800 Lyondell Chemical Co	973,780	618,492
	51,000 M B N A Corp	1,244,654	937,380
	29,300 M G I C Invt Corp	1,744,142	1,196,319
	7,500 M G M Mirage	242,625	279,750
	32,675 Manugistics Group Inc	317,312	91,163
	18,400 Marcus Corp	222,485	241,040
	43,200 Marriott Intl Inc	1,427,891	1,252,368
	13,000 Marsh & McLennan Cos	603,573	541,320
	34,800 Marsh & McLennan Cos Inc.	1,778,914	1,449,072
	85,400 Masco Corp	1,998,760	1,669,570
	9,100 Matrix One Inc.	58,710	39,494
	10,000 Mc D A T A Corp	106,167	54,900
	22,400 Mc Donald's Corp	643,456	395,584
	6,300 McClatchy Newspapers Inc.	229,796	383,985
	7,300 Medical Staffing Network	101,430	110,741
	12,900 Medimmune Inc	377,764	269,868
	66,100 Medtronic Inc.	2,617,752	2,784,132
	13,100 Mellon Finl Corp	422,207	339,683
	21,300 Mentor Graphics Corp	248,938	103,944
	11,000 Mercantile Bankshares Corp	317,183	419,870
	27,500 Merrill Lynch & Co	1,307,042	906,125
	6,700 Metris Cos Inc.	140,201	15,477
	8,050 Microchip Technology Inc	221,330	164,623
	13,850 Micron Technology Inc.	468,022	171,325
	72,700 Microsoft Corp	4,248,693	3,179,898
	2,800 Mid Atlantic Med SVCS Inc.	103,602	101,360
	9,800 Midas Inc	198,940	49,000
	17,300 Miller Herman Inc	378,290	307,248
	7,000 Molecular Devices Corp	99,721	87,570
	11,000 Morgan Stanley	644,177	372,680

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EMPLOYEES RETIREMENT PLAN
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SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	26,600 Motorola Inc	388,386	270,788
	5,300 Movie Gallery Inc	96,701	79,553
	16,800 N B T Y Inc.	285,518	218,064
	13,600 N C R Corp	432,728	269,280
	5,900 National Processing Inc.	176,359	100,241
	7,900 Navigant Intl Inc	135,680	82,950
	2,500 Net I Q Corp	42,464	36,250
	6,200 Netscreen Technologies Inc	88,436	67,270
	7,900 Networks Assoc Inc.	143,747	83,977
	7,100 New Horizons Worldwide	94,075	55,096
	9,000 NewYork Times Co	351,536	409,050
	48,100 Newell Rubbermaid Inc.	1,628,655	1,484,847
	31,150 Nordstrom Inc.	642,639	558,831
	76,500 Northeast Utils	1,382,559	1,292,850
	4,100 Northrop Grumman Copr.	490,745	508,564
	6,800 O Reilly Automotive Inc.	198,923	194,616
	66,000 Occidental Pete Corp	1,469,557	1,873,080
	10,300 Oceanfirst Finl Corp	221,965	212,180
	4,300 Ocular Sciences Inc	103,028	100,448
	4,400 Odyssey Healthcare Inc	126,615	131,780
	33,000 Office Depot Inc.	474,420	407,220
	6,900 Omnicell Inc.	53,942	40,296
	55,400 Oracle Coprpration	793,827	435,444
	2,200 Orthofix Intl	62,564	58,212
	24,700 P N C Financial Services Grp	1,139,573	1,041,599
	13,000 PDF Solutions Inc	175,312	68,770
	16,400 Penn Engr & Mfg Corp	201,392	183,680
	20,600 Penney JC Inc	1,028,393	327,952
	22,600 Pepsi Americas Inc.	389,280	320,920
	17,700 Pepsi Bottling Group Inc	495,537	414,180
	31,100 Pepsico Inc.	1,209,438	1,149,145
	4,700 Performance Food Grp	107,855	159,612

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SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities			
	9,100 Petsmart Inc	96,120	162,071
	90,662 Pfizer Inc	2,946,019	2,631,011
	89,400 Pfizer Inc	3,425,426	2,594,388
	5,200 Pharmaceutical Prod Dev Inc	116,883	100,568
	54,050 Pharmacia Corp	2,431,377	2,101,464
	15,784 Pharmacia Corp	716,788	613,682
	34,800 Pharmacia Corp	1,460,151	1,353,024
	9,500 Philip Morris Cos	441,982	368,600
	33,100 Philip Morris Cos Inc	1,077,708	1,284,280
	1 Plato Learning Inc	23	7
	21,000 Plumtree Software Inc	70,342	54,600
	14,500 PMA Cap Corp	257,537	217,500
	15,200 Powerwave Technologies Inc	138,286	51,528
	15,300 Praxair Inc	893,158	781,983
	8,500 Precise Software Sol	110,755	77,860
	11,300 PRG-Schultz International	136,351	139,894
	15,100 Princeton Review Inc.	135,155	90,600
	4,400 Priority Healthcare Corp	107,769	110,880
	36,200 Procter & Gamble Co	2,408,912	3,235,556
	3,600 Prologis	90,084	89,676
	18,100 Qualcomm Inc	709,970	499,922
	83,000 Qualcomm Inc	3,584,981	2,292,460
	61,500 Quantum Corp	654,857	135,915
	5,600 R F Micro Devices Inc	40,890	33,600
	20,000 R F S Hotel Invs Inc	216,000	219,800
	4,900 Radio One Inc	75,597	80,801
	14,000 Radioshack Corp	304,030	280,840
	45,000 Rainbow Technologies	764,127	127,800
	27,400 Rational Software Corp	216,027	118,368
	19,600 Raymond James Finl Inc	373,205	530,572
	19,650 Raytheon Company	632,393	575,745
	17,900 Red Robin Gourmet Burgers	224,852	184,907

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	1,700 Reebok Intl Ltd	39,470	42,585
	5,000 Regal Beliot Corp	102,123	85,550
	75,700 Reliant Energy Inc	2,070,237	757,757
	4,000 Respironics Inc.	112,042	128,040
	35,500 Retek Inc	230,362	127,800
	3,000 Roper Inds Inc	101,443	103,500
	15,000 Roslyn Bancorp Inc	154,188	261,150
	14,400 Rowan Cos Inc	320,316	268,416
	22,500 Ryans Family Steak House	148,884	273,825
	36,800 S B C Communicaitons Inc	1,419,665	739,680
	27,400 S B C Communicaitons Inc	1,469,992	550,740
	4,600 S E I Investments Co	109,149	109,848
	6,375 S P X Corp	766,618	643,238
	48,900 Schering Plough Corp	1,865,873	1,042,548
	58,500 Schlumberger LTD	2,830,767	2,249,910
	2,000 Scholastic Corp	85,159	89,360
	13,300 Schwab Charles Corp	121,965	115,710
	34,500 Scientific Atlanta Inc.	561,473	431,595
	18,600 Sears Robuck & Co	980,205	725,400
	22,800 Sears Roebuck & Co	1,079,968	889,200
	8,600 Sensient Technologies Corp	185,416	181,718
	3,500 Sinclair Broadcast Group Inc	27,252	47,950
	15,000 Skyline Corp	350,812	407,850
	4,500 SLM Corp	428,852	419,130
	19,100 SLM Corp	958,175	1,778,974
	7,200 Spinnaker Expl Co	256,894	206,640
	11,150 Sports Auth Inc	104,072	66,566
	7,650 Steris Corp	163,342	190,562
	12,800 Superior Inds Intl Inc	369,320	602,624
	5,100 T H Q Inc	169,426	106,080
	3,600 Take-Two Ineractive	97,500	104,400
	13,300 Tektronix Inc.	278,300	218,519

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	8,050 Therasense Inc	169,436	112,378
	14,900 Topps Inc	117,751	128,438
	17,900 Tower Automotive Inc	160,532	119,930
	29,800 Toys R Us Hldg Inc	564,336	303,364
	57,900 Transocean Inc	1,714,548	1,204,320
	2,800 Travelers Property Casualt	41,694	36,960
	18,700 Trident Microsystems Inc	137,758	59,466
	2,100 Trimeris, Inc	94,948	93,765
	13,500 Triumph Group Inc	346,474	378,000
	25,500 Tyson Foods Inc	300,811	296,565
	15,100 U S T inc	568,134	425,971
	34,700 U S T inc	575,980	978,887
	9,700 U T I Worldwide Inc	177,482	178,286
	8,100 Ultimate Electrs Inc	147,116	103,275
	9,000 Union Pac Corp	510,717	520,830
	8,700 United Auto Group Inc	159,758	121,887
	4,800 United Health Group Inc	429,686	418,656
	5,350 United Nat Foods Inc	124,716	123,211
	32,100 United Parcel Svc Inc.	1,827,731	2,007,213
	6,300 United Technologies Corp	420,137	355,887
	19,500 Vastera Inc.	229,976	41,925
	30,498 Verizon Communications	1,875,988	836,865
	20,400 Viacom Inc.	973,095	827,220
	3,800 Virage Logic Corp	52,667	35,834
	23,280 Virco Mfg Co	229,990	225,820
	2,000 Vornado Rlty Tr	88,515	78,900
	53,550 Wal-Mart Stores Inc	2,772,952	2,636,802
	42,000 Washington Mut Inc	944,406	1,321,740
	3,900 Waste Connections Inc.	105,312	135,681
	47,550 Waste Mgmt Inc	1,384,073	1,108,866
	71,500 Waste Mgmt Inc	2,786,957	1,667,380
	16,100 Web Methods Inc.	173,191	77,763

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	28,500 Webster Finl Corp.	664,895	957,030
	50,300 Wendys Intl Inc	1,356,830	1,665,433
	11,300 Wendys Intl Inc	300,569	374,143
	15,100 Western Digital Corp	81,910	70,970
	8,000 Weyerhaeuser Co	522,493	350,160
	12,900 Whitney Hldg Corp	312,502	413,832
	10,500 Wiley John & Sons Inc	242,877	231,105
	4,300 Wilson Greatbatch Tech Inc	104,725	119,540
	5,300 Wright Medical Group	107,268	100,859
	35,400 Wyeth	1,391,193	1,125,720
	3,800 Yellow Corp	103,519	112,130
	25,900 Yum Brands Inc	729,201	717,689
	2,900 Zoll Med Corp	101,286	88,160
	14,700 3M Co	1,704,387	1,616,559
	17,900 3M Co	2,050,714	1,968,463
	31,730 ABN Amro Hldgs Nv Ord	690,205	347,468
	28,600 Accenture LTD	646,045	408,408
	2,880 ACOM Co LTD	307,844	121,597
	1,391 Allianz Ag	317,634	119,124
	6,600 ASM Intl Nv	116,186	59,730
	12,470 Aventis S A	741,233	653,202
	256 Aventis S A	17,990	13,410
	22,586 AXA SA	566,095	221,663
	35,672 B P P L C A D R	1,783,798	1,423,313
	63,420 Banco Santander Cntrl Hiopano Sa	664,045	324,058
	107,346 Barclays PLC	770,178	625,017
	12,475 Bayer A G	534,795	215,150
	12,325 Bayerische Motoren Werke A G	372,726	396,013
	12,346 Boots Co	113,442	102,123
	62,903 BP PLC	492,815	417,935
	32,411 Brambles Inds LTD	352,480	113,584
	27,638 British American Tobacco P L C	287,782	280,987

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	42,640 Cadbury Schweppes P L C	293,412	284,144
	24,000 Canon Inc Ord	796,137	784,623
	26,100 Carnival Corp	816,602	655,110
	35,000 Cheung Kong Hldgs LTD Ord	346,718	220,781
	46,664 Compass Group P L C	314,444	192,629
	3,129 Deutche Bank A G	191,498	142,410
	60,592 Diageo PLC Ord	608,063	749,420
	41,463 E N I S P A	521,863	568,795
	13,491 E on AG	708,868	637,349
	16,449 Electricidade De Portugal S A	51,122	24,548
	38,000 Encana Corp	915,813	1,143,800
	12,600 Fahnestock Viner Hldgs Inc	201,555	267,750
	57,947 Fosters Group LTD	143,090	145,143
	10,000 FUJI Photo Film Ltd	335,983	298,176
	41,001 Glaxosmithline 25 P	1,074,685	789,845
	40,000 Global Santa Fe Corporation	1,064,527	894,000
	30,600 Global Santa Fe Corporation	943,716	683,910
	34,790 H S B C Holdings P L C	391,545	350,964
	4,637 Heineken N V	197,755	181,988
	49,800 Hilton Group PLC	180,211	124,324
	42,000 Hitachi Ltd Ord	574,198	210,449
	9,800 Honda Motor Co Ltd Ord	367,847	396,862
	28,000 Hong Kong Electric Hldgs Ord	110,809	118,468
	4,400 Hoya Corp	326,235	272,877
	7,200 Hub International Limited	109,224	113,760
	38,700 Inperial Tob Group P L C A D R	1,037,791	1,228,725
	38,980 Ing Groep NV	786,497	539,741
	31,901 Kingfisher P L C	103,900	102,716
	24,785 Koninklijke Ahold N V	753,119	293,706
	22,500 Koninklijke Phillips Electr	655,265	326,925
	3,900 Kookmin Bank A D R	183,832	138,177
	3,080 Lafarge Sa	276,461	245,962

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	81,464 Lloyds T S B Group PLC Ord	925,140	598,265
	10,850 Magna Intl Inc	689,864	611,723
	104 N T T Docomo, Inc	393,928	177,690
	13,860 National Australia Bank LTD Ord	206,821	248,849
	4,610 Nestle S A	873,189	1,007,616
	43,275 News Corp Ltd Spon Adr	999,795	718,365
	28,795 News Corporation Limited	213,134	137,521
	2,700 Nintendo Co Ltd Ord	415,465	316,042
	12,025 Noble Corporation	530,723	372,775
	17,460 Nokia O Y J	346,419	232,098
	13,880 Novartis A G	522,227	548,812
	1,082,000 Petro China Co Ltd	177,881	219,185
	4,825 Posco A D R	156,906	104,124
	42,186 Prudential Plc	618,826	223,568
	7,192 R M C Group P L C	84,328	47,106
	23,545 Reed Elsevier N V	266,450	281,339
	6,300 Roche Holdings A G - Genusss	735,944	426,144
	1,300 Rohm Co Ltd Ord	289,784	152,489
	18,000 Royal Dutch Pete NY Reg N Gldr	751,965	723,060
	23,512 Royal Phillips Electronics N V	931,753	341,596
	70 Samsung Electronic Sponsored Gdr	8,636	8,260
	2,328 Samsung Electrs Ltd	311,828	283,001
	101,834 Shell Transport & Trading Co Plc	797,542	604,935
	1,100 SMC Corp	185,327	99,031
	9,177 Smiths Group Plc	132,374	92,145
	3,800 Sony Corp	198,708	159,504
	26,000 Sun Hung Kai Pptys Ltd	240,429	152,675
	8,646 Swiss Reinsurance NPV	878,557	486,235
	37,285 Tiawan Semiconductor Mfg Spon	592,242	236,760
	11,000 Takeda Chem Inds Ord	576,394	443,650
	8,300 Taro Pharmeceutical Inds Ltd	261,812	280,125
	53,884 Telecom Italia Spa	497,299	383,973

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Equities	46,802 Telefonica S A	1,039,344	348,772
	80,109 Tesco Plc Ord	280,502	257,624
	14,415 Teva Pharmaceutical Inds Ltd	878,745	965,805
	6,570 Total Fina Elf S A	845,409	864,918
	8,750 TPG NV	213,470	146,669
	54,250 Tyco Intl Ltd	915,392	764,925
	59,602 Tyco Intl Ltd	1,697,698	840,388
	14,280 U B S A G	685,867	594,192
	13,900 Unilever N V A D R	741,428	826,355
	64,827 Unilever P L C	532,560	585,676
	4,860 V N U N V	194,615	112,926
	332,370 Vodafone Group P L C	1,004,392	419,448
	21,200 W P P Group P L C	274,193	141,772
	29,770 Westpac Bank Corp	192,207	224,023
	13,001 Wolseley PLC	129,261	102,839
	21,700 X L Cap Ltd	1,318,992	1,594,950
	12,400 3I Group Plc(UK)	252,945	83,557
		\$ 298,647,039	\$ 246,262,214
Annuity Cntrct	10,253,162 MetLife Grp Annuity Cntrct	\$ 10,253,162	\$ 10,253,162

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	957,612 F H A 223F 7.5% due 12-01-30	\$ 936,814	\$ 1,043,064
	261,336 F H L M C 8.5% due 07-01-28	275,179	281,200
	129,269 F H L M C 4.91% due 01-01-28	127,693	133,940
	63,943 F H L M C 6.0% due 08-01-32	64,083	65,855
	495,951 F H L M C 6.0% due 02-01-17	506,684	515,313
	514,912 F H L M C 6.0% due 04-01-17	526,055	535,014
	493,402 F H L M C 6.0% due 05-01-17	504,080	512,665
	858,200 F H L M C 6.0% due 05-01-17	876,772	891,704
	498,398 F H L M C 6.0% due 05-01-17	509,184	517,856
	485,921 F H L M C 6.0% due 06-01-17	496,436	504,891
	512,289 F H L M C 6.0% due 07-01-17	523,376	532,289
	1,005,179 F H L M C 7.5% due 10-01-29	1,039,575	1,064,987
	2,010,000 F H L M C TBA 30 YR	2,053,969	2,066,531
	500,000 F H L M C TBA 30 YR	505,351	505,782
	286,968 F H L M C 1.83125% due 10-18-30	286,699	290,555

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	163,083 F N M A 7.5% due 02-01-30	170,141	172,173
	874,510 F N M A 7.5% due 09-01-30	892,829	923,255
	376,264 F N M A 4.504% due 05-01-36	379,556	385,779
	892,488 F N M A 5.937% due 11-01-11	910,268	983,306
	229,410 F N M A 7.5% due 10-01-30	239,339	242,197
	115,778 F N M A 6.5% due 10-01-31	119,252	120,069
	2,463,000 F N M A TBA 30 YR	2,513,799	2,529,193
	6,750,000 F N M A TBA 30 YR	6,750,060	6,817,500
	177,302 F N M A 7.5% due 09-01-30	184,976	187,185
	23,985 F N M A 6.5% due 09-01-31	24,704	24,874
	147,719 F N M A 6.5% due 06-01-32	151,412	153,195
	398,244 F N M A 8.0% due 04-01-25	394,635	429,267
	249,329 F N M A 8.5% due 11-01-16	261,640	268,675
	16,427 F N M A 8.0% due 06-01-28	17,079	17,739
	63,804 F N M A 6.0% due 05-01-29	61,930	65,753

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	12,548 F N M A 8.0% due 06-01-27	13,046	13,511
	27,324 F N M A 8.0% due 06-01-28	28,408	29,334
	25,286 F N M A 6.0% due 06-01-14	23,745	26,368
	115,165 F N M A 7.5% due 10-01-30	120,150	121,585
	109,698 F N M A 7.5% due 12-01-30	112,387	115,813
	122,195 F N M A 6.0% due 11-01-14	114,348	127,422
	67,659 F N M A 7.5% due 06-01-30	69,387	71,430
	220,685 F N M A 7.5% due 06-01-30	225,719	232,986
	1,535,576 F N M A 6.5% due 05-01-31	1,581,644	1,592,485
	520,444 F N M A 6.5% due 09-01-31	536,057	539,732
	753,694 F N M A 7.5% due 10-01-30	770,888	795,705
	17,429 F N M A 7.5% due 01-01-31	17,827	18,401
	698,205 F N M A 7.5% due 09-01-30	694,386	737,123
	178,841 F N M A 7.5% due 04-01-31	182,921	188,804
	142,622 F N M A 6.5% due 05-01-31	146,901	147,908

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EMPLOYEES RETIREMENT PLAN
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AT END OF YEAR (Continued)
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	362,655 F N M A 6.5% due 05-01-31	373,535	376,095
	631,039 F N M A 6.5% due 05-01-31	649,970	654,558
	617,413 F N M A 6.5% due 06-01-31	635,935	640,294
	532,039 F N M A 6.5% due 07-01-31	548,000	551,756
	38,261 F N M A 6.5% due 07-01-31	39,409	39,679
	590,475 F N M A 6.5% due 05-01-31	608,189	612,358
	22,541 F N M A 6.5% due 09-01-31	23,218	23,377
	353,701 F N M A 6.5% due 09-01-31	364,312	366,809
	891,045 F N M A 6.177% due 09-01-31	917,219	923,996
	525,257 F N M A 6.5% due 11-01-31	541,015	544,723
	153,111 F N M A 6.5% due 11-01-31	157,704	158,785
	283,683 F N M A 6.5% due 11-01-31	292,194	294,197
	5,544 F N M A 6.0% due 01-01-32	5,582	5,703
	295,000 F N M A 6.5% due 06-01-32	303,850	305,936
	618,037 F N M A 6.5% due 07-01-32	625,183	640,948

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EMPLOYEES RETIREMENT PLAN
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	222,373 F N M A 6.00% due 10-01-32	226,959	-
	141,239 F N M A 6.5% due 08-01-32	144,770	146,475
	3,961,000 F N M A DEB 7.25% due 01-15-10	4,506,034	4,785,403
	3,160,638 F N M A GTD REMIC	3,255,951	3,421,991
	137,983 F N M A GTD REMIC 9.0% due 09-18-24	146,133	149,754
	3,332 G N M A 7.0% due 12-15-23	3,412	3,518
	535,672 G N M A 7.0% due 04-15-28	521,821	563,360
	836,976 G N M A 6.5% due 04-15-29	848,485	874,088
	23,082 G N M A 6.5% due 06-15-29	23,399	24,105
	101,342 G N M A II 8.5% due 04-20-30	104,675	109,458
	165,135 G N M A II 8.5% due 07-20-30	170,566	178,355
	359,490 G N M A II 8.5% due 01-20-31	371,314	387,677
	130,629 G N M A II 8.5% due 03-20-31	134,925	140,871
	210,425 G N M A II 8.5% due 07-20-28	217,346	228,023
	291,034 G N M A II 5.375% due 03-20-26	291,989	299,314

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	38,434 G N M A 7.0% due 09-15-25	38,590	40,494
	115,825 G N M A 7.0% due 09-15-25	116,241	122,036
	35,419 G N M A 7.0% due 09-15-25	35,563	37,318
	17,273 G N M A 7.0% due 08-15-25	17,636	18,199
	65,688 G N M A 9.0% due 08-15-30	68,172	71,855
	111,217 G N M A 9.0% due 02-15-30	115,422	121,658
	7,047 G N M A 9.0% due 01-15-30	7,314	7,709
	158,997 G N M A 7.0% due 02-15-32	164,264	167,012
	95,751 G N M A 7.5% due 03-15-31	99,820	101,652
	294,028 G N M A 6.5% due 05-15-31	302,159	306,938
	154,230 G N M A 7.0% due 09-15-31	159,339	162,005
	85,153 G N M A 7.5% due 02-15-31	88,107	90,401
	143,706 G N M A 7.0% due 05-15-31	148,466	150,950
	204,179 G N M A 7.0% due 04-15-31	210,943	214,472
	151,631 G N M A 7.0% due 07-15-31	156,653	159,274

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	208,572 G N M A 6.5% due 05-15-31	214,340	217,730
	71,736 G N M A 7.5% due 10-15-31	74,784	76,157
	438,544 G N M A 6.5% due 11-15-31	450,878	457,800
	27,249 G N M A 9.0% due 11-15-06	28,882	27,307
	192,083 G N M A 8.0% due 03-15-08	195,697	203,766
	648,305 G N M A 8.0% due 12-15-23	646,685	703,969
	160,917 G N M A 8.0% due 12-15-22	161,785	174,797
	137,513 G N M A 9.5% due 12-15-17	149,546	154,722
	165,400 G N M A 7.5% due 07-15-29	169,483	175,620
	376,049 G N M A 9.0% due 10-15-29	388,623	417,915
	96,234 G N M A 7.5% due 09-15-30	99,542	102,180
	158,062 G N M A 7.0% due 05-15-31	163,298	166,053
	324,663 G N M A 7.0% due 12-15-24	343,788	352,591
	1,921,373 G N M A 8.0% due 09-15-31	1,985,018	2,018,517
	197,015 G N M A GTD REMIC 1.87% due 10-16-30	197,015	196,996

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EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	128,276 G N M A GTD REMIC 1.78813% due 06-20-30	128,176	128,443
	295,929 G N M A I I 6.25% due 11-20-27	296,762	305,787
	755,252 S B A GTD Dev Prtn 8.017% due 02-10-10	755,252	880,579
	385,000 U S Treas Bds 6.25% due 08-15-23	405,956	459,113
	2,000,000 U S Treas Bds 7.5% due 11-15-16	2,631,309	2,651,880
	1,305,000 U S Treas Bds 8.0% due 11-15-21	1,681,824	1,845,348
	750,000 U S Treas Bds 8.75% due 05-15-17	1,012,119	1,099,223
	2,370,000 U S Treasury BD 5.375% due 02-15-31	2,368,928	2,633,663
	1,220,000 U S Treasury BD 6.0% due 02-15-26	1,297,824	1,422,069
	495,000 U S Treasury BD 6.25% due 05-15-30	566,977	603,900
	1,100,000 U S Treasury BD 10.625% due 08-15-15	1,752,781	1,805,375
	2,273,400 U S Treasury I P S 3.375% due 01-15-07	2,467,604	2,476,596
	3,845,000 U S Treasury Note 3.25% due 08-15-07	3,906,003	3,962,772
	1,950,000 U S Treasury Note 6.0% due 08-15-09	2,115,463	2,283,333
	9,300,000 U S Treasury Note 6.75% due 05-15-05	10,067,391	10,442,133

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Government Securities	2,615,000 U S Treasury NT 2.875% due 06-30-04	2,611,155	2,669,758
	2,065,000 U S Treasury NT 4.375% due 08-15-12	2,093,883	2,196,004
	5,700,000 U S Treasury NT 5.75% due 11-15-05	6,008,193	6,330,591
	2,000,000 U S Treasury NT 6.5% due 02-15-10	2,379,219	2,413,760
	600,000 U S Treasury NT 6.5% due 10-15-06	649,337	694,500
		\$ 96,188,687	\$ 99,514,938

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AT END OF YEAR (Continued)
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	1,075,000 A O L Time Warner 6.75% due 04-15-11	\$ 1,057,950	\$ 989,000
	280,000 A O L Time Warner 7.625% due 04-15-31	279,448	233,450
	250,000 A O L Time Warner 7.625% due 04-15-31	200,622	208,437
	215,000 A T & T Corp 6.0% due 03-15-09	201,354	193,500
	20,000 A T & T Wireless 7.85% due 03-01-11	15,482	15,400
	490,000 Alcoa Inc 7.375% due 08-01-10	486,090	583,311
	640,000 Amer Gen Finance Cor 5.9% due 01-15-03	636,262	646,758
	253,574 Amortizing Resi Tr 1.64% due 09-25-30	253,574	252,788
	245,000 Anheuser Bush Cos In 7.55% due 10-01-30	261,545	314,217
	50,000 Archer Daniels 5.93% due 10-01-32	49,630	50,058
	125,000 Archstone Smith Tr 5.0% due 08-15-07	124,629	129,120
	209,500 Asset Sec Corp Abs 7.41% due 01-15-30	223,216	234,808
	685,000 Asset Securitization 6.88% due 11-13-29	718,554	720,483
	275,000 Asset Securitization 7.04% due 11-13-29	290,522	308,220
	1,000,000 AT & T Corp 7.3% due 11-15-11	983,320	965,000

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	500,000 AT & T Corp 8.0% due 11-15-31	494,630	462,500
	255,000 Bank One corp 4.125% due 09-01-07	254,612	262,772
	115,000 Bankboston N A 6.375% due 03-25-08	117,479	124,477
	116,779 Bear Stearns Adj 7.49322% Due 12-25-30	116,646	117,199
	313,027 Bear Stearns Adj 6.60406% due 09-25-31	317,136	318,430
	85,386 Bear Stearns Coml 6.8% due 09-15-08	92,797	93,395
	548,975 Bear Stearns Commer 7.64% due 02-15-09	609,898	616,444
	261,815 Bear Stearns Mtg 6.67247% due 05-25-23	261,815	263,098
	75,000 Boeing Co 6.625% due 02-15-38	74,815	75,146
	750,000 C S X Corp Mtn 5.85% due 12-01-03	752,595	781,282
	125,000 Campbell Soup co 6.750% due 02-15-11	140,254	143,575
	213,350 Chase Manhattan Bk 7.134% due 08-15-31	234,027	235,474
	842,286 Chast Mtg Fin Corp 6.25% due 05-25-14	774,903	889,875
	200,000 CIT Group Hldgs 7.75% due 04-02-12	198,114	217,588
	200,000 CitiGroup Inc 6.625% due 01-15-28	173,916	210,416

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SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	197,000 CNL Funding 7.645% due 06-18-14	202,499	197,000
	425,000 Commercial Mtg 6.53% due 06-15-07	441,203	461,236
	555,000 Conoco Fdg Co 5.45% due 10-15-06	554,201	596,886
	560,000 Conseco Fin Sec 6.91% due 05-01-33	559,968	566,048
	375,000 Conseco Fin Sec Co 7.36% due 09-01-23	374,883	372,675
	100,000 Conseco Fin Sec Corp 5.79% due 05-01-33	100,875	106,198
	246,000 Conseco Fin Secs 8.31% due 05-01-32	257,550	260,194
	95,000 Consolidated Nat Gas 5.375% due 11-01-06	94,941	99,569
	90,000 Constellat Energy 6.125% due 09-01-09	89,857	90,928
	140,000 Countrywide Home 5.625% due 05-15-07	147,559	148,372
	130,000 Countrywide Home 6.75% due 04-25-28	133,148	134,152
	180,000 Countrywide Mtg 6.5% due 01-25-24	183,712	185,594
	75,000 Cox Communications 7.125% due 10-01-12	74,447	74,809
	310,000 Credit Suisse First 6.48% due 05-17-40	344,875	347,789
	495,992 D L J Commercial Mtg 6.93% due 08-10-09	519,532	549,112

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	750,000 Daimler Chrysler N A 7.125% due 04-10-03	775,388	764,138
	130,000 Daimler Chrysler N A 8.5% due 01-18-31	155,483	154,589
	345,000 Daimlerchrysler N A 7.3% due 01-15-12	343,772	380,921
	500,000 Delta Air Lines 7.111% due 09-18-11	464,375	526,700
	500,000 Deutsche Telekom Int 9.25% due 06-01-32	540,225	579,080
	60,000 Devon Fin Corp U L C 6.875% due 09-30-11	66,827	67,375
	45,000 Dow Chem Co 8.55% due 10-15-09	51,548	54,058
	150,000 El Paso Energy Corp 7.75% due 10-15-32	123,954	96,000
	750,000 El Paso Natural Gas 8.375% due 06-15-32	749,168	610,163
	215,000 Exelon Corporation 6.75% due 05-01-11	217,578	237,704
	678,150 F F C A Secd Lending 7.130% due 02-18-09	677,489	733,148
	1,000,000 FFCA Secd Lending 7.85% due 05-18-26	995,883	1,133,400
	300,000 Finova Group 7.5% due 11-15-09	-	91,500
	95,000 First Energy Corp 5.5% due 11-15-06	94,894	92,017
	111,258 First Un Natl Bk 7.739% due 07-15-09	119,329	125,722

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	175,000 First Union Cap I I 7.95% due 11-15-29	159,159	206,775
	30,000 Ford Motor Credit 6.7% due 07-16-04	311,085	301,443
	515,000 Ford Motor Credit Co 6.5% due 01-25-07	510,241	496,990
	240,000 Ford MTR Co Del 6.625% due 10-01-28	230,959	180,994
	520,000 G M A C 6.125% due 09-15-06	522,226	528,232
	155,000 G M A C 6.875% due 09-15-11	154,533	151,092
	216,326 G S Mortgage Secs 6.06% due 10-18-30	224,691	229,197
	80,000 Gen Elec Cap Crp 4.625% due 09-15-09	79,874	80,567
	75,000 General Elec Cap Co 6.75% due 03-15-32	81,752	80,441
	30,000 General Elec Cap Crp 6.0% due 06-15-12	31,985	32,320
	1,000,000 General Elec Cap Crp 6.0% due 06-15-12	1,047,710	1,077,320
	1,500,000 General Mtrs Accep 1.560% due 02-14-03	1,471,500	1,492,155
	400,000 General Mtrs Accep 2.19% due 07-21-04	399,324	385,292
	294,431 General Mtrs Accep 7.43% due 11-01-22	294,339	298,200
	135,000 Genl Mtrs Accept 8.0% due 11-01-31	138,956	130,851

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	1,000,000 GMAC 6.125% due 08-28-07	997,120	1,006,940
	100,000 Golden West Finl 4.75% due 10-01-12	99,299	100,703
	95,000 Goldman Sachs 5.7% due 09-01-12	94,892	98,031
	90,000 Grand Metro Inv 8.0% due 09-15-22	114,194	111,742
	540,000 Green Tree Finl Corp 7.86% due 04-01-31	554,850	585,630
	370,000 Greenpoint Manufactured	384,338	402,708
	370,000 GTE Corp 6.94% due 04-15-28	352,177	346,020
	30,000 Heller Financial Inc. 7.375% 11-01-09	34,424	35,282
	70,000 Honeywell Internatnl 6.875% due 10-03-05	75,818	76,934
	265,000 Household Fin Co 7.0% due 05-15-12	264,181	255,309
	180,000 International Paper 6.75% due 09-01-11	199,819	199,280
	211,470 J P Morgan Comm Mtg 7.59% due 10-15-32	230,998	233,780
	190,000 JP Morgan Chase & Co 5.35% due 03-01-07	188,921	199,939
	215,000 K N Energy Inc 6.45% due 03-01-03	213,056	217,660
	185,000 Kerr McGee Corp 5.375% due 04-15-05	184,989	194,942

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	280,000 Kraft Foods Inc 5.625% due 11-01-11	303,425	302,602
	40,000 Kroger Co 6.8% due 04-01-11	43,714	43,889
	375,000 L B U B S Coml Mtg 6.365% due 12-15-28	383,705	420,038
	1,514,666 L B U B S Coml Mtg 7.95% due 07-15-09	1,660,926	1,722,630
	683,966 LB Coml Conduit Mt 7.4815% due 10-25-26	709,294	719,600
	332,402 LB UBS Coml Mtg Tr 7.180% due 07-15-32	369,485	372,160
	40,000 Lockheed Martin Corp 7.25% due 05-15-06	40,691	45,229
	265,000 Lockheed Martin Corp 8.5% due 12-01-29	264,265	351,894
	145,000 M S D W D W 6.75% due 04-15-11	147,627	158,518
	614,129 Mellon Residential 6.11% due 01-25-29	594,361	626,043
	253,144 Merrill Lynch Mtg 7.37% due 11-15-31	266,909	278,790
	185,000 Merrill Lynch Mtg Inv 7.03% due 06-18-29	194,597	200,000
	1,500,000 Meyer Fred Inc 7.15% due 03-01-03	1,488,390	1,527,165
	525,820 Morgan Stanley Cap 6.33% due 10-15-07	551,285	552,847
	438,000 Mortgage Capital Fun 7.288% due 07-20-27	466,663	498,181

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(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	1,000,000 N R G Energy Inc 8.0% due 11-01-03	997,850	230,000
	395,313 N R G Northeast Gen 8.065% due 12-15-04	395,313	337,289
	440,000 National City Bank 6.25% due 03-15-11	426,048	484,229
	160,000 National City Corp 7.2% due 05-15-05	158,918	178,746
	1,500,000 National Rural Utili 6.5% due 03-01-07	1,505,130	1,613,670
	290,000 News America Hldgs 7.7% due 10-30-25	254,687	275,056
	982,927 Niagara Mohawk Pwr 5.58% due 07-01-03	976,567	1,014,754
	100,000 Nisource Finance 7.875% due 11-15-10	98,588	102,809
	161,900 Nomura Asset Secs Co 7.12% due 04-13-39	170,602	180,842
	50,000 Northrop Grumman Cor 7.12% due 02-15-11	54,218	56,786
	100,000 Northrop Grumman Cor 7.75% due 03-01-16	119,108	120,503
	900,000 Pacific Gas & Elec 7.583% due 10-31-49	900,000	886,500
	500,000 Pemex Proj Fdg 8.0% due 11-15-11	497,825	501,875
	90,000 Pepsiamericas Inc 3.875% due 09-12-07	89,676	91,047
	260,000 Progress Energy Inc 6.75% due 03-01-06	267,587	279,341

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	600,000 Qwest Corp 8.875% due 03-15-12	596,902	522,000
	165,000 Raytheon Co 6.75% due 08-15-07	171,822	182,571
	130,000 Raytheon Co 8.3% due 03-01-10	149,322	152,794
	962,775 Resecuritization Mtg 6.75% due 06-19-28	900,495	1,038,064
	278,000 Residential Asset Mt 7.0% due 06-25-32	281,909	315,936
	1,000,000 Residential Fdg Mt 6.15% due 01-25-29	888,594	1,055,200
	129,239 Salomon Bros Mtg 7.298% due 06-18-09	136,953	144,257
	45,160 Salomon Bros Mtg 7.60428% due 12-25-30	45,188	45,485
	410,000 Salomon Smith Barney 7.0% due 03-15-04	409,012	437,872
	210,000 Sears Roebuck Accep 7.0% due 06-01-32	204,128	208,415
	110,000 Sprint Capital Corp 7.125% due 01-30-06	107,388	82,889
	320,000 St Paul Companies 5.75% due 03-15-07	318,899	335,626
	160,000 T X U Corp 6.375% due 06-15-06	160,545	155,118
	210,000 Tele Communications 7.875% due 08-01-13	207,142	197,408
	1,000,000 TXU Elec Co 2.01% due 06-15-03	1,000,000	993,790

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EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	510,000 Union Pac Corp 7.375% due 09-15-09	505,668	601,637
	90,000 Union Pac Res 7.3% due 04-15-09	88,852	104,655
	682,697 United Airlines In 1.64563% due 12-02-02	681,918	615,451
	1,000,000 Verizon Global Fdg 6.125% due 06-15-07	997,860	1,041,120
	50,000 Viacom Inc 5.625% due 08-15-12	51,897	52,370
	85,000 Viacom Inc 7.85% due 07-30-30	103,160	102,327
	140,000 Visteon Corp 8.25% due 08-01-10	139,794	152,282
	395,000 Washington Mutual In 5.6255 due 01-15-07	394,111	420,363
	130,000 Waste Management Inc 7.375% due 08-01-10	131,255	136,923
	635,000 Wells Fargo & Co 5.9% due 05-21-06	640,257	693,661
	1,000,000 Williams Cos Inc 7.125% due 09-01-11	919,290	620,000
	40,000 British Tel P L C 8.375% due 12-15-10	46,746	46,992
	110,000 British Tel P L C 8.875% due 12-15-30	127,886	132,641
	140,000 Deutsche Telekom 8.5% due 06-15-10	155,051	153,560
	60,000 Deutsche Telekom In 8.25% due 06-15-30	63,824	64,310

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Corporate Obligations	90,000 Domtar Inc 7.875% due 10-15-11	103,655	103,258
	900,000 Exp Impt Bk Korea 6.5% due 11-15-06	936,450	998,361
	130,000 France Telecom Sa 9.25% due 03-01-11	131,094	141,813
	1,000,000 France Telecom Sa 9.25% due 03-01-11	1,051,960	1,090,870
	345,000 Merita Bank Ltd 6.5% due 01-15-06	326,937	379,324
	500,000 Mexican Utd Sts 9.75% due 04-06-05	559,375	557,735
	1,000,000 Mexico Vrr 0.0% due 06-30-07	1	550
	1,000,000 United Mexican St 0.0% due 06-30-05	1	550
	1,000,000 United Mexican St 0.0% due 06-30-06	1	550
	1,500,000 United Mexican St 8.0% due 09-24-22	1,458,720	1,450,965
	200,000 United Mexican States 8.3% due 08-15-31	204,500	194,068
	1,000,000 United Mexico Vrr 0.0% due 6-30-04	1	3,000
		\$ 59,294,425	\$ 60,129,861
Mutual Funds	56,008,091 Mellon EB Daily	\$ 56,008,091	\$ 74,411,182

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEES RETIREMENT PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR (Continued)
SEPTEMBER 30, 2002

(b) Identity of Issue, Borrower, Lessor, (a) or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
Cash	4,000,000 ANZ Del Inc	\$ 3,985,007	\$ 3,992,160
Equivalents	255 Australian Dollar	140	138
	1,100,000 BP Capital Markets Plc	1,096,757	1,098,724
	79,498 British Pound Sterling	122,999	124,613
	8,004 Danish Krone	935	1,063
	3,900,000 Danske	3,888,246	3,893,136
	88,621 European Monetary Unit	84,939	87,434
	300,000 F H L B Disc Nts	298,726	299,580
	2,200,000 F N M A Disc Nt	2,190,705	2,197,800
	2,300,000 F N M A Disc Nt	2,290,058	2,291,950
	1,808,567 First American Govt Oblig Fund	1,808,567	1,808,567
	10,380,393 First American Govt Oblig Fund	10,380,393	10,380,393
	126 First American Govt Oblig Fund	126	126
	2,356,296 First American Govt Oblig Fund	2,356,296	2,356,296
	1,484,737 First American Govt Oblig Fund	1,484,737	1,484,737
	322,733 First American Govt Oblig Fund	322,733	322,733
	818,601 First American Govt Oblig Fund	818,601	818,601
	4,096,074 First American Govt Oblig Fund	4,096,074	4,096,074
	186,986 First American Govt Oblig Fund	186,986	186,986
	8,041,623 First American Govt Oblig Fund	8,041,623	8,041,623
	1,600,000 HBOS Treas Svcs Plc	1,595,316	1,599,440
	16,741 Hong Kong Dollar	2,146	2,146
	(41,511,774) Japanese Yen	(335,004)	(340,853)
	1,426 Swedish Krona Sweden	148	154
	250 Swiss Franc	164	169
	7,400,000 UBS Fin Inc	7,399,595	7,399,630
		\$ 52,117,013	\$ 52,143,420

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
EMPLOYEE RETIREMENT PLAN
SCHEDULE OF REPORTABLE TRANSACTIONS*
AT END OF YEAR
YEAR ENDED SEPTEMBER 30, 2002

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Trans Date	(i) Net Gain (Loss)
Cash Equivalents	First American Govt Oblig	321,434,602	--	--	--	321,434,602	321,434,602	--
Cash Equivalents	First American Govt Oblig	--	331,592,763	--	--	331,592,763	331,592,763	--
Cash Equivalents	First American Prime Oblig	71,522,524	--	--	--	71,522,524	71,522,524	--
Cash Equivalents	First American Prime Oblig	--	71,987,207	--	--	71,987,207	71,987,207	--
Government Securities	Federal Natl Mig Assn TBA 15 Yr	28,925,781	--	--	--	28,925,781	28,925,781	--
Government Securities	Federal Natl Mig Assn TBA 15 Yr	--	29,080,078	--	--	28,925,781	29,080,078	154,297
Government Securities	Federal Natl Mig Assn TBA 30 Yr 6%	65,021,758	--	--	--	65,021,758	65,021,758	--
Government Securities	Federal Natl Mig Assn TBA 30 Yr 6%	--	65,081,803	--	--	65,021,758	65,081,803	60,045
Government Securities	GNMA GTD Pass thru CTF 30 Yr	100,917,773	--	--	--	100,917,773	100,917,773	--
Government Securities	GNMA GTD Pass thru CTF 30 Yr	--	101,308,844	--	--	100,917,773	101,308,844	391,071
Government Securities	GNMA GTD Pass thru CTF 6% 30 Yr	29,607,344	--	--	--	29,607,344	29,607,344	--
Government Securities	GNMA GTD Pass thru CTF 6% 30 Yr	--	29,872,480	--	--	29,607,344	29,872,480	265,136
Government Securities	GNMA GTD Pass thru CTF 7% 30 Yr	21,269,141	--	--	--	21,269,141	21,269,141	--
Government Securities	GNMA GTD Pass thru CTF 7% 30 Yr	--	21,309,844	--	--	21,269,141	21,309,844	40,703
Government Securities	GNMA GTD Pass thru CTF 30 Yr	136,170,195	--	--	--	136,170,195	136,170,195	--
Government Securities	GNMA GTD Pass thru CTF 30 Yr	--	136,608,643	--	--	136,170,195	136,608,643	438,448
Government Securities	GNMA GTD Pass thru CTF 30 Yr	29,768,281	--	--	--	29,768,281	29,768,281	--

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IDAHO NATIONAL ENGINEERING AND ENVIRONMENTAL LABORATORY
 EMPLOYEE RETIREMENT PLAN
 SCHEDULE OF REPORTABLE TRANSACTIONS*
 AT END OF YEAR
 YEAR ENDED SEPTEMBER 30, 2002

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset Trans Date	(i) Gain (Loss) on Net
Government Securities	GNMA GTD Pass thru CTF 30 Yr	--	29,844,023	--	--	29,771,031	29,844,023	72,992
Government Securities	United States Treas Nts 3.375% 01/15/2007	55,683,054	--	--	--	55,683,054	55,683,054	--
Government Securities	United States Treas Nts 3.375% 01/15/2007	--	58,963,407	--	--	58,575,793	58,963,407	387,614
Government Securities	United States Treas Nts 6.000% 08/15/2004	49,951,649	--	--	--	49,951,649	49,951,649	--
Government Securities	United States Treas Nts 6.000% 08/15/2004	--	43,728,750	--	--	43,659,341	43,728,750	69,409
Government Securities	United States Treas Nts 5.875% 11/15/2004	127,892,515	--	--	--	127,892,515	127,892,515	--
Government Securities	United States Treas Nts 5.875% 11/15/2004	--	113,041,190	--	--	112,724,334	113,041,190	316,856
Government Securities	United States Treas Nts 5.750% 08/15/2010	42,330,057	--	--	--	42,330,057	42,330,057	--
Government Securities	United States Treas Nts 5.750% 08/15/2010	--	42,477,093	--	--	42,330,057	42,477,093	147,036
Government Securities	United States Treas Nts 5.750% 11/15/2005	42,960,480	--	--	--	42,960,480	42,960,480	--
Government Securities	United States Treas Nts 5.750% 11/15/2005	--	42,532,333	--	--	42,442,590	42,532,333	89,743
Government Securities	United States Treas Nts 4.625% 05/15/2006	75,855,779	--	--	--	75,855,779	75,855,779	--
Government Securities	United States Treas Nts 4.625% 05/15/2006	--	70,223,870	--	--	70,016,750	70,223,870	207,120

*Transactions or a series of transactions in excess of 5% of the current value of the Plan's assets as of the beginning of the plan year as defined by the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

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