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OMB No 1545-0047
2019
 Open to Public Inspection

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Form **990**
 (Rev. January 2020)
 Department of the Treasury
 Internal Revenue Service

ENVELOPE POSTMARK DATE NOV 13 2020

A For the 2019 calendar year, or tax year beginning and ending

B Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	C Name of organization NRECA GROUP BENEFITS TRUST		D Employer identification number 56-6208927
	Doing business as NRECA GROUP BENEFITS TRUST		
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number 703-907-5960
	4301 WILSON BOULEVARD		
	City or town, state or province, country, and ZIP or foreign postal code ARLINGTON, VA 22203-1860		G Gross receipts \$ 3,405,555,549.
F Name and address of principal officer VENEICIA LOCKHART 4301 WILSON BOULEVARD, ARLINGTON, VA 22203-		H(a) Is this a group return for subordinates? Yes <input checked="" type="checkbox"/> No	
I Tax-exempt status 501(c)(3) <input checked="" type="checkbox"/> 501(c)(9) (insert no.) 4947(a)(1) or 09 527		H(b) Are all subordinates included? Yes No If "No," attach a list (see instructions)	
J Website: N/A		H(c) Group exemption number	
K Form of organization: Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association Other		L Year of formation: 1978	
		M State of legal domicile: VA	

Part I Summary

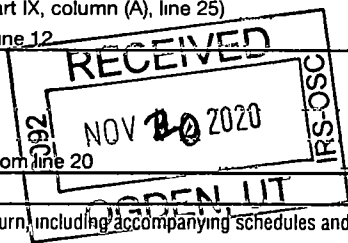
Activities & Governance	1 Briefly describe the organization's mission or most significant activities A GROUP BENEFIT TRUST DESIGNED TO PROVIDE HEALTH AND WELFARE BENEFITS FOR MEMBERS OF NRECA.	
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3 Number of voting members of the governing body (Part VI, line 1a)	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	0
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	0
	6 Total number of volunteers (estimate if necessary)	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	15,894.
7b Net unrelated business taxable income from Form 990-T, line 39	<937.>	
Revenue	8 Contributions and grants (Part VIII, line 1h)	0.
	9 Program service revenue (Part VIII, line 2g)	659,032,429.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	16,280,203.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	675,312,632.
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
Expenses	14 Benefits paid to or for members (Part IX, column (A), line 4)	621,458,000.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	125,188.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	26,852,805.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	648,435,993.
Net Assets or Fund Balances	19 Revenue less expenses Subtract line 18 from line 12	26,876,639.
	20 Total assets (Part X, line 16)	574,077,579.
	21 Total liabilities (Part X, line 26)	174,544,348.
	22 Net assets or fund balances Subtract line 21 from line 20	399,533,231.

Part II Signature Block
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	VENEICIA LOCKHART, SVP OF FINANCE Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name MARC BERGER	Preparer's signature <i>Marc Berger</i>	Date 11/12/2020	Check if self-employed <input type="checkbox"/>	PTIN P01871563
	Firm's name BDO USA, LLP	Firm's EIN 13-5381590			
	Firm's address 8401 GREENSBORO DRIVE, SUITE 800 MCLEAN, VA 22102	Phone no. 703-893-0600			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

SCANNED AUG 16 2021



Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission
PROVIDE HEALTH AND WELFARE BENEFITS TO MEMBERS OF THE NATIONAL RURAL ELECTRIC COOPERATIVE ASSOCIATION AND ITS MEMBERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

If "Yes," describe these new services on Schedule O

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code) (Expenses \$ 676,525,480. including grants of \$) (Revenue \$)
TOTAL PROGRAM EXPENSES RELATED TO PROVIDING HEALTH AND WELFARE SERVICES TO MEMBERS.

4b (Code) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 676,525,480.

DJOR

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country <input type="text"/> <i>See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)</i>		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? <i>If "Yes," see instructions and file Form 4720, Schedule N</i>	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? <i>If "Yes," complete Form 4720, Schedule O.</i>	16	X

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b Enter the number of voting members included on line 1a, above, who are independent.		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	X	

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done.	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).	X	
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **▶ VA**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
VENEICIA LOCKHART, SVP OF FINANCE - 703-907-5960
NRECA 4301 WILSON BOULEVARD, ARLINGTON, VA 22203-1860

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) PETER BAXTER SENIOR VICE PRESIDENT	20.00 38.00	X		X				0.	877,690.	242,940.
(2) DAVID SPRADLIN MEMBER	1.00 6.00	X						0.	220,408.	411,662.
(3) MEL COLEMAN MEMBER	1.00 6.00	X						0.	384,818.	127,703.
(4) GREG WHITE MEMBER	1.00 5.00	X						0.	373,887.	95,101.
(5) CHARLES E. SHORT MEMBER	1.00 3.00	X						0.	399,855.	58,773.
(6) STEVEN W. WALTER VICE CHAIRMAN	1.00 8.00	X		X				0.	272,285.	105,287.
(7) BRYAN WOLFE MEMBER	0.00 5.00	X						0.	52,716.	0.
(8) WILLIAM HART CHAIRMAN	1.00 6.00	X		X				0.	49,431.	0.
(9) PHIL CARSON MEMBER	1.00 11.00	X						0.	43,050.	0.
(10) LARRY BECKER MEMBER	1.00 7.00	X						0.	37,648.	0.
(11) REUBEN RITTHALER MEMBER	0.00 2.00	X						0.	23,500.	0.
(12) RONALD SCHWARTAU MEMBER	0.00 3.00	X						0.	16,280.	19,000.
(13) STATE STREET CORPORATION INSTITUTIONAL TRUSTEE	5.00		X					67,903.	0.	0.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a INSURANCE	Business Code	525100	686,177,051.	686,161,157.	15,894.	
	b						
	c						
	d						
	e						
	f All other program service revenue	525100					
	g Total. Add lines 2a-2f			686,177,051.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			16,525,982.		16,525,982.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	(ii) Personal			
		b Less: rental expenses	6b				
		c Rental income or (loss)	6c				
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other	2702852516.		
		b Less cost or other basis and sales expenses	7b		2682991739.		
		c Gain or (loss)	7c		19,860,777.		
	d Net gain or (loss)				19,860,777.		19,860,777.
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	8a					
		b Less: direct expenses	8b				
		c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
	b Less cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions				722,563,810.	686,161,157.	15,894.	36,386,759.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	645,984,166.	645,984,166.		
5 Compensation of current officers, directors, trustees, and key employees	67,903.	67,903.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees)				
a Management				
b Legal	284,533.	284,533.		
c Accounting	87,000.	87,000.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,968,861.	3,968,861.		
12 Advertising and promotion				
13 Office expenses	2,222.	2,222.		
14 Information technology	572,353.	572,353.		
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,551,899.	1,551,899.		
23 Insurance	25,740.	25,740.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MANAGED CARE SERVICES	23,980,803.	23,980,803.		
b _____				
c _____				
d _____				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	676,525,480.	676,525,480.	0.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 99-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	5,985,209.	1	1,613,993.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	6,006,597.	4	5,531,604.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	18,465.	9	28,651.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 11,486,738.		
	b Less accumulated depreciation	10b 7,855,782.	10c 4,345,153.	3,630,956.
	11 Investments - publicly traded securities	517,454,897.	11	630,693,829.
	12 Investments - other securities See Part IV, line 11	37,216,843.	12	0.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	3,050,415.	15	2,800,613.
16 Total assets. Add lines 1 through 15 (must equal line 33)	574,077,579.	16	644,299,646.	
Liabilities	17 Accounts payable and accrued expenses	13,451,348.	17	16,505,465.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	161,093,000.	25	159,213,000.
	26 Total liabilities. Add lines 17 through 25	174,544,348.	26	175,718,465.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ▶ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions			27	
28 Net assets with donor restrictions			28	
Organizations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds		0.	29	0.
30 Paid-in or capital surplus, or land, building, or equipment fund		0.	30	0.
31 Retained earnings, endowment, accumulated income, or other funds		399,533,231.	31	468,581,181.
32 Total net assets or fund balances		399,533,231.	32	468,581,181.
33 Total liabilities and net assets/fund balances	574,077,579.	33	644,299,646.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	722,563,810.
2	Total expenses (must equal Part IX, column (A), line 25)	2	676,525,480.
3	Revenue less expenses Subtract line 2 from line 1	3	46,038,330.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	399,533,231.
5	Net unrealized gains (losses) on investments	5	23,009,620.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	468,581,181.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2019)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No 1545-0047

2019
Open to Public Inspection

Name of the organization

NRECA GROUP BENEFITS TRUST

Employer identification number
56-6208927

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2019

932051 10-02-19

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply)
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- c Beginning balance
 - d Additions during the year
 - e Distributions during the year
 - f Ending balance
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quas-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- | | | |
|---|-----|----|
| | Yes | No |
| 3a(i) Unrelated organizations | | |
| 3a(ii) Related organizations | | |
| 3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		7,350.	7,350.	0.
d Equipment		7,416.	5,521.	1,895.
e Other		11,471,972.	7,842,911.	3,629,061.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,630,956.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) UNREVEALED CLAIMS - MEDICAL	65,853,000.
(3) UNREVEALED CLAIMS - LT DISABILITY	93,360,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ 159,213,000.	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements		1	745,573,430.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	23,009,620.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	23,009,620.	
3	Subtract line 2e from line 1	3	722,563,810.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	722,563,810.	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	676,525,480.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	0.	
3	Subtract line 2e from line 1	3	676,525,480.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	676,525,480.	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

EXPLANATION: THE PLAN HAS ADOPTED THE PROVISIONS OF FINANCIAL ACCOUNTING

STANDARDS BOARD GUIDANCE ON ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

(ASC 740-10) FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018, AS REQUIRED.

MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE PLAN, AND HAS

CONCLUDED THAT AS OF DECEMBER 31, 2019 AND 2018, THERE ARE NO UNCERTAIN

POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF

A LIABILITY (OR ASSET) OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

THEREFORE, NO PROVISION OR LIABILITY FOR INCOME TAXES HAS BEEN INCLUDED IN

THE FINANCIAL STATEMENTS.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

NRECA GROUP BENEFITS TRUST

Employer identification number

56-6208927

Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items		
First-class or charter travel		
Travel for companions		
Tax indemnification and gross-up payments		
Discretionary spending account		
Housing allowance or residence for personal use		
Payments for business use of personal residence		
Health or social club dues or initiation fees		
Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?		
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
Compensation committee		
Independent compensation consultant		
Form 990 of other organizations		
Written employment contract		
Compensation survey or study		
Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization		
a Receive a severance payment or change-of-control payment?		X
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		X
c Participate in, or receive payment from, an equity-based compensation arrangement?		X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a The organization?		
b Any related organization?		
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a The organization?		
b Any related organization?		
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III		
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

NRECA GROUP BENEFITS TRUST

Employer identification number
56-6208927

FORM 990, PART VI, SECTION A, LINE 2:

THE FOLLOWING DIRECTORS ARE ALSO MEMBERS OF THE NRECA BOARD OF DIRECTORS:

WILLIAM HART, STEVEN W WALTER, LARRY BECKER, PHIL CARSON, MEL COLEMAN,

REUBEN RITTHALER, RONALD SCHWARTAU, CHARLES E SHORT, DAVID SPRADLIN, GREG

WHITE, AND BRYAN WOLFE

THE FOLLOWING DIRECTORS ARE ALSO MEMBERS OF THE NRECA INTERNATIONAL BOARD
OF DIRECTORS:

WILLIAM HART, LARRY BECKER, MEL COLEMAN, REUBEN RITTHALER, RONALD

SCHWARTAU, CHARLES E SHORT, DAVID SPRADLIN, AND BRYAN WOLFE

FORM 990, PART VI, SECTION A, LINE 9:

WILLIAM HART: FAIRFIELD ELECTRIC COOPERATIVE, 3129 US-321, WINNSBORO, SC
29180, (803) 635-4621

STEVEN W. WALTER: TANNER ELECTRIC COOPERATIVE, 45710 SE NORTH BEND WAY,
NORTH BEND, WA 98045, (425) 888-0623

LARRY BECKER: ADAMS-COLUMBIA ELECTRIC COOPERATIVE, 401 E LAKE STREET,
FRIENDSHIP, WI 53934, (608) 467-4650

PHIL CARSON: TRI-COUNTY ELECTRIC COOPERATIVE, INC., P.O. BOX 309, MOUNTAIN
VERNON, IL 62864, (618) 244-5151

MEL COLEMAN: NORTH ARKANSAS ELECTRIC COOPERATIVE, INC., PO BOX 1000,
SALEM, AR 72576, (870) 895-3221

REUBEN RITTHALER: POWDER RIVER ENERGY CORPORATION, PO BOX 930, SUNDANCE,
WY 82729, (800) 442-3630

RONALD SCHWARTAU: NOBLES COOPERATIVE ELECTRIC, 22636 US-59, WORTHINGTON, MN
56187, (507) 372-7331

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization NRECA GROUP BENEFITS TRUST	Employer identification number 56-6208927
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CHARLES E. SHORT: COVINGTON ELECTRIC COOPERATIVE, 18836 US HIGHWAY 84,
ANDALUSIA, AL 36421

DAVID SPRADLIN: SPRINGER ELECTRIC COOPERATIVE, INC., 408 MAXWELL AVE,
SPRINGER, NM 87747, (575) 483-2421

GREG WHITE: NORTHERN NECK ELECTRIC COOPERATIVE, 85 ST. JOHNS STREET,
WARSAW, VA 22572, (866) 663-2688

BRYAN WOLFE: UMATILLA ELECTRIC COOPERATIVE, 750 W ELM AVE, HERMISTON, OR
97838, (541) 567-6414

FORM 990, PART VI, SECTION B, LINE 11B:

FORM 990 IS PREPARED BY A SENIOR ACCOUNTANT AND REVIEWED BY THE MANAGER AND
SENIOR DIRECTOR OF ACCOUNTING, AND SENIOR VICE PRESIDENT OF FINANCE.

ADDITIONALLY, THE TAX RETURN IS ALSO BEING REVIEWED BY AN OUTSIDE CPA FIRM.

THE FORM 990 IS THEN POSTED ONLINE FOR THE GOVERNING BODY TO REVIEW.

FORM 990, PART VI, SECTION B, LINE 12C:

EACH DIRECTOR AND TRUSTEE IS REQUIRED TO COMPLETE AND SUBMIT A CONFLICT OF
INTEREST QUESTIONNAIRE THAT IS REVIEWED BY THE SENIOR VICE PRESIDENT OF
FINANCE. THE SENIOR VICE PRESIDENT OF FINANCE REVIEWS EACH QUESTIONNAIRE
AND FOLLOWS UP ON ANY CONFLICTS WITH RESPECTIVE DIRECTORS AND TRUSTEES
ALONG WITH NRECA CORPORATE COUNSEL.

FORM 990, PART VI, SECTION B, LINE 15:

THE TRUST DOES NOT HAVE ANY EMPLOYEES NOR DOES IT PAY ITS INDIVIDUAL
DIRECTORS OR TRUSTEES.

FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND AUDITED FINANCIAL

Name of the organization

NRECA GROUP BENEFITS TRUST

Employer identification number

56-6208927

STATEMENTS ARE AVAILABLE UPON REQUEST.

FORM 990, PART XII, LINE 2C:

THERE WERE NO CHANGES TO THE PLAN'S OVERSIGHT PROCESS OR SELECTION
PROCESS REGARDING THE AUDITED FINANCIAL STATEMENTS DURING THE TAX YEAR.

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
ADAMS COLUMBIA ELECTRIC CO - 39-0121840 401 E LAKE STREET FRIENDSHIP, WI 53934	ELECTRIC COOPERATIVE	WISCONSIN	501	N/A			X
ADAMS EC INC - 23-0329885 1338 BIGLERVILLE RD GETTYSBURG, PA 17325	ELECTRIC COOPERATIVE	PENNSYLVANIA	501	N/A			X
ADAMS ELECTRIC COOPERATIVE - 37-0147965 PO BOX 247 CAMP POINT, IL 62320	ELECTRIC COOPERATIVE	ILLINOIS	501	N/A			X
ADAMS R E C INC - 31-4112933 4800 STATE ROUTE 125 WEST UNION, OH 45693	ELECTRIC COOPERATIVE	OHIO	501	N/A			X
AGRALITE CO-OP - 41-0560428 PO BOX 228 BENSON, MN 56215	ELECTRIC COOPERATIVE	MINNESOTA	501	N/A			X
AIKEN ELEC CO-OP INC - 57-0113065 PO BOX 417 AIKEN, SC 29802	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501	N/A			X
ALABAMA RURAL ELEC ASSN - 63-0264081 PO BOX 244014 MONTGOMERY, AL 36124	ELECTRIC COOPERATIVE	ALABAMA	501	N/A			X
ALAMO POWER DISTRICT NO 3 - 88-6000214 PO BOX 189 ALAMO, NV 89001	ELECTRIC COOPERATIVE	NEVADA	501	N/A			X
ALASKA POWER ASSOCIATION - 92-0069880 703 W TUDOR RD ANCHORAGE, AK 99503	ELECTRIC COOPERATIVE	ALASKA	501	N/A			X
ALASKA VILLAGE EC INC - 92-0035763 4831 EAGLE ST ANCHORAGE, AK 99503	ELECTRIC COOPERATIVE	ALASKA	501	N/A			X
ALBEMARLE EMC - 56-0475840 PO BOX 69 HERTFORD, NC 27944	ELECTRIC COOPERATIVE	NORTH CAROLINA	501	N/A			X
ALCORN COUNTY ELEC POWER ASSN - 64-0111850 PO BOX 1590 CORINTH, MS 38834	ELECTRIC COOPERATIVE	MISSISSIPPI	501	N/A			X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
ALFALFA EC INC - 73-0123590 305 W 12TH ST CHEROKEE, OK 73728	ELECTRIC COOPERATIVE	OKLAHOMA	501	N/A	N/A		X
ALGER-DELTA CO-OP ELEC ASSN - 35-0289531 426 N 9TH ST GLADSTONE, MI 49837	ELECTRIC COOPERATIVE	MICHIGAN	501	N/A	N/A		X
ALLAMAKEE-CLAYTON ELEC COOP INC - 42-0110380 PO BOX 715 POSTVILLE, IA 52162	ELECTRIC COOPERATIVE	IOWA	501	N/A	N/A		X
ALTAMAHA EMC - 58-0137655 PO BOX 346 LYONS, GA 30436	ELECTRIC COOPERATIVE	GEORGIA	501	N/A	N/A		X
AMERICAN MAINSTREET PUBS - 74-2771103 611 SOUTH CONGRESS AVENUE AUSTIN, TX 78704	ELECTRIC COOPERATIVE	TEXAS	501	N/A	N/A		X
AMERICAN SAMOA POWER AUTHORITY - 98-0083426 P.O. BOX PFB PAGO PAGO, AS 96799	ELECTRIC COOPERATIVE	AMERICAN SAMOA	501	N/A	N/A		X
AMICALOLA EMC - 58-0140201 544 HIGHWAY 515 SOUTH JASPER, GA 30143	ELECTRIC COOPERATIVE	GEORGIA	501	N/A	N/A		X
A-N ELECTRIC CO-OP - 54-0116855 21275 COOPERATIVE WAY TASLEY, VA 23441	ELECTRIC COOPERATIVE	VIRGINIA	501	N/A	N/A		X
ANZA ELECTRIC COOPERATIVE INC - 95-1758102 PO BOX 391909 ANZA, CA 92539	ELECTRIC COOPERATIVE	CALIFORNIA	501	N/A	N/A		X
APPALACHIAN ELEC COOP - 62-0116541 PO BOX 400 NEW MARKET, TN 37820	ELECTRIC COOPERATIVE	TENNESSEE	501	N/A	N/A		X
APPLIED TECHNOLOGY SOLUTIONS, INC - 37-1700977, PO BOX 457, CASTLE HAYNE, NC 28429	ELECTRIC COOPERATIVE	NORTH CAROLINA	501	N/A	N/A		X
ARAB ELECTRIC CO-OP - 63-0264087 PO BOX 770 ARAB, AL 35016	ELECTRIC COOPERATIVE	ALABAMA	501	N/A	N/A		X

Part III Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
ARIZONA ELEC PWR CO-OP INC - 86-0176697 P O BOX 2195 BENSON, AZ 85602	ELECTRIC COOPERATIVE	ARIZONA	501	N/A	N/A		X
ARK VALLEY ELEC COOP ASSN INC - 48-0124045 P O BOX 1246 HUTCHINSON, KS 67504	ELECTRIC COOPERATIVE	KANSAS	501	N/A	N/A		X
ARK VALLEY ELEC CO-OP CORP - 71-0006335 PO BOX 47 OZARK, AR 72949	ELECTRIC COOPERATIVE	ARKANSAS	501	N/A	N/A		X
ARKANSAS ELEC CO-OP INC - 71-0219756 PO BOX 194208 LITTLE ROCK, AR 72219	ELECTRIC COOPERATIVE	ARKANSAS	501	N/A	N/A		X
ARROWHEAD ELEC CO-OP INC - 41-0735682 P.O. BOX 39 LUTSEN, MN 55612	ELECTRIC COOPERATIVE	MINNESOTA	501	N/A	N/A		X
ASHLEY-CHICOT ELEC CO-OP INC - 71-0205220 P O BOX 431 HAMBURG, AR 71646	ELECTRIC COOPERATIVE	ARKANSAS	501	N/A	N/A		X
ASSN OF ILLINOIS ELEC COOPS - 37-0159736 P O BOX 3787 SPRINGFIELD, IL 62708	ELECTRIC COOPERATIVE	ILLINOIS	501	N/A	N/A		X
ASSN OF LA ELEC CO-OPS - 72-0400467 10725 AIRLINE HWY BATON ROUGE, LA 70816	ELECTRIC COOPERATIVE	LOUISIANA	501	N/A	N/A		X
ASSN OF MISSOURI ELEC CO-OP - 43-0631824 2722 E MCCARTY ST JEFFERSON CITY, MO 65101	ELECTRIC COOPERATIVE	MISSOURI	501	N/A	N/A		X
ATCHISON-HOLT ELECTRIC CO-OP - 44-0156103 18585 INDUSTRIAL RD ROCK PORT, MO 64482	ELECTRIC COOPERATIVE	MISSOURI	501	N/A	N/A		X
BADGER UNIFIED COOPERATIVE SERVICE - 39-1984145, PO BOX 368, FALL CREEK, WI 54742 BAILEY COUNTY EC INC - 75-0124533 P.O. BOX 1013 MULESHOE, TX 79347	ELECTRIC COOPERATIVE	WISCONSIN	501	N/A	N/A		X
ELECTRIC COOPERATIVE	ELECTRIC COOPERATIVE	TEXAS	501	N/A	N/A		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
BALDWIN COUNTY EMC - 63-0014658 19600 HIGHWAY 59 SUMMERDALE, AL 36580	ELECTRIC COOPERATIVE	ALABAMA	501		N/A		X
BANDERA ELECTRIC COOP INC - 74-0498072 PO BOX 667 BANDERA, TX 78003	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
BARC ELEC COOP - 54-0130127 84 HIGH STREET MILLBORO, VA 24460	ELECTRIC COOPERATIVE	VIRGINIA	501		N/A		X
BARCONNECTS, LLC. - 47-4493961 84 HIGH STREET MILLBORO, VA 24460	ELECTRIC COOPERATIVE	VIRGINIA	501		N/A		X
BARRON ELECTRIC CO-OP - 39-0150875 1434 HWY 25 NORTH BARRON, WI 54812	ELECTRIC COOPERATIVE	WISCONSIN	501		N/A		X
BARROW UTILITIES AND EC - 92-0031346 P.O. BOX 449 BARROW, AK 99723	ELECTRIC COOPERATIVE	ALASKA	501		N/A		X
BARRY ELECTRIC CO-OP - 44-0520846 4015 MAIN STREET CASSVILLE, MO 65625	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
BARTHOLOMEW COUNTY REMC - 35-0165008 1697 W DEAVER RD COLUMBUS, IN 47201	ELECTRIC COOPERATIVE	INDIANA	501		N/A		X
BARTLETT ELECTRIC COOP INC - 74-0501156 27492 HWY 95 BARTLETT, TX 76511	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
BARTON COUNTY ELECTRIC CO-OP - 44-0164765 91 W HWY 160 LAMAR, MO 64759	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
BAYFIELD ELEC COOP INC - 39-0154234 P O BOX 68 IRON RIVER, WI 54847	ELECTRIC COOPERATIVE	WISCONSIN	501		N/A		X
BEARTOOTH ELEC CO-OP INC - 81-0109712 PO BOX 1110 RED LODGE, MT 59068	ELECTRIC COOPERATIVE	MONTANA	501		N/A		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
BEAUREGARD ELEC COOP INC - 72-0128078 1010 E FIRST ST DERIDDER, LA 70634	ELECTRIC COOPERATIVE	LOUISIANA	501	N/A	N/A		X
BEDFORD REC INC - 23-0394875 P.O. BOX 335 BEDFORD, PA 15522	ELECTRIC COOPERATIVE	PENNSYLVANIA	501	N/A	N/A		X
BELTRAMI ELEC CO-OP INC - 41-0144943 P O BOX 488 BEMIDJI, MN 56619	ELECTRIC COOPERATIVE	MINNESOTA	501	N/A	N/A		X
BENCO ELECTRIC COOPERATIVE - 41-0155615 PO BOX 8 MANKATO, MN 24108	ELECTRIC COOPERATIVE	MINNESOTA	501	N/A	N/A		X
BENTON REA - 91-0143426 PO BOX 1150 PROSSER, WA 99350	ELECTRIC COOPERATIVE	WASHINGTON	501	N/A	N/A		X
BERKELEY ELEC CO-OP INC - 57-1078631 P O BOX 1234 MONCKS CORNER, SC 29461	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501	N/A	N/A		X
BIG BEND ELEC CO-OP INC - 91-0145523 PO BOX 348 RITZVILLE, WA 99169	ELECTRIC COOPERATIVE	WASHINGTON	501	N/A	N/A		X
BIG COUNTRY ELECTRIC - 75-2791424 1010 W SOUTH FIRST ROBY, TX 79543	ELECTRIC COOPERATIVE	TEXAS	501	N/A	N/A		X
BIG FLAT ELEC CO-OP INC - 81-0217772 P.O. BOX 229 MALTA, MT 59538	ELECTRIC COOPERATIVE	MONTANA	501	N/A	N/A		X
BIG HORN COUNTY ELEC CO-OP INC - 81-0111221 PO BOX 410 HARDIN, MT 59034	ELECTRIC COOPERATIVE	MONTANA	501	N/A	N/A		X
BIG HORN REC - 83-0105430 415 SOUTH ST BASIN, WY 82410	ELECTRIC COOPERATIVE	WYOMING	501	N/A	N/A		X
BIG SANDY RECC - 61-0133681 504 11TH STREET PAINTSVILLE, KY 41240	ELECTRIC COOPERATIVE	KENTUCKY	501	N/A	N/A		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
BLACHLY-LANE COUNTY COOP ELEC ASSN - 93-0124804, 90680 HIGHWAY 99 N, EUGENE, OR 97402	ELECTRIC COOPERATIVE	OREGON	501		N/A		X
BLACK HILLS ELEC CO-OP INC - 46-0111503 P.O. BOX 792	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
BLACK RIVER ELEC CO-OP INC - 57-0124487 P.O. BOX 130	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501		N/A		X
SUMTER, SC 29151 BLACK RIVER ELECTRIC CO-OP - 43-0184419 PO BOX 31	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
FREDERICKTOWN, MO 63645 BLOCK ISLAND UTILITY DIST - 82-3263092	ELECTRIC COOPERATIVE	RHODE ISLAND	501		N/A		X
100 OCEAN AVENUE BLOCK ISLAND, RI 02807	ELECTRIC COOPERATIVE	KENTUCKY	501		N/A		X
BLUE GRASS ENERGY COOPERATIVE CORP - 43-1948188, P.O. BOX 150, LAWRENCEBURG, KY 40342	ELECTRIC COOPERATIVE	UTAH	501		N/A		X
BLUE MOUNTAIN ENERGY - 52-1173220 10714 SOUTH JORDAN GATEWAY	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501		N/A		X
SOUTH JORDAN, UT 84095 BLUE RIDGE ELEC COOP INC - 57-0125510	ELECTRIC COOPERATIVE	NORTH CAROLINA	501		N/A		X
P.O. BOX 277 PICKENS, SC 29671	ELECTRIC COOPERATIVE	GEORGIA	501		N/A		X
BLUE RIDGE ENERGY - 56-2100909 P.O. BOX 112	ELECTRIC COOPERATIVE	KANSAS	501		N/A		X
LENOIR, NC 28645 BLUE RIDGE MOUNTAIN EMC - 58-0165073 875 MAIN STREET	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
YOUNG HARRIS, GA 30582 BLUESTEM ELECTRIC COOPERATIVE, INC. - 48-1206132, 1000 SOUTH WIND DRIVE, WAMEGO, KS 66547	ELECTRIC COOPERATIVE						
BON HOMME YANKTON ELEC ASSN INC - 46-0211846 PO BOX 158 TABOR, SD 57063	ELECTRIC COOPERATIVE						

Part III Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
BOONE COUNTY REMC - 35-0188040 PO BOX 563	ELECTRIC COOPERATIVE	INDIANA	501		N/A		X
LEBANON, IN 46052							
BOONE ELEC CO-OP - 43-0188985 P.O. BOX 797	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
COLUMBIA, MO 65205							
BOWIE-CASS ELECTRIC COOP INC - 75-0150318 P O BOX 47	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
DOUGLASSVILLE, TX 75560							
BRAZOS ELECTRIC POWER CO-OP INC - 74-0524729 P.O. BOX 2585	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
WACO, TX 76702							
BRIDGER VALLEY ELEC ASSN INC - 83-0106908 PO BOX 399	ELECTRIC COOPERATIVE	WYOMING	501		N/A		X
MOUNTAIN VIEW, WY 82939							
BROAD RIVER ELEC COOP INC - 57-0128696 PO BOX 2269	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501		N/A		X
GAFFNEY, SC 29342							
BROWN COUNTY REA - 41-0167135 24386 STATE HWY 4	ELECTRIC COOPERATIVE	MINNESOTA	501		N/A		X
SLEEPY EYE, MN 56085							
BROWN-ATCHISON ELEC COOP ASSN INC - 48-0150563, PO BOX 230, HORTON, KS 66439	ELECTRIC COOPERATIVE	KANSAS	501		N/A		X
BRUNSWICK EMC - 56-0154512 PO BOX 826	ELECTRIC COOPERATIVE	NORTH CAROLINA	501		N/A		X
SHALLOTTE, NC 28459							
BUCKEYE POWER INC G & T - 31-0676582 6677 BUSCH BLVD	ELECTRIC COOPERATIVE	OHIO	501		N/A		X
COLUMBUS, OH 43229							
BUCKEYE R E C INC - 31-4137520 4848 STATE ROUTE 325 SOUTH	ELECTRIC COOPERATIVE	OHIO	501		N/A		X
RIO GRANDE, OH 45674							
BURKE-DIVIDE ELEC CO-OP INC - 45-0217065 PO BOX 6	ELECTRIC COOPERATIVE	NORTH DAKOTA	501		N/A		X
COLUMBUS, ND 58727							

Part II Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
BURT COUNTY PPD - 47-6000057 P.O. BOX 209	ELECTRIC COOPERATIVE	NEBRASKA	501		N/A		X
TEKAMAH, NE 68061 BUTLER COUNTY REC - 42-0163705 P.O. BOX 98	ELECTRIC COOPERATIVE	IOWA	501		N/A		X
ALLISON, IA 50602 BUTLER PUBLIC POWER DISTRICT - 47-6000061 1331 N 4TH ST	ELECTRIC COOPERATIVE	NEBRASKA	501		N/A		X
DAVID CITY, NE 68632 BUTLER REC - 48-1043304 P O BOX 1242	ELECTRIC COOPERATIVE	KANSAS	501		N/A		X
EL DORADO, KS 67042 BUTLER REC INC - 31-0231070 3888 STILLWELL-BECKETT ROAD	ELECTRIC COOPERATIVE	OHIO	501		N/A		X
OXFORD, OH 45056 BUTTE ELEC CO-OP INC - 46-0115942 PO BOX 137	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
NEWELL, SD 57760 C & L ELECTRIC CO-OP CORP - 71-0025315 P.O. BOX 9	ELECTRIC COOPERATIVE	ARKANSAS	501		N/A		X
STAR CITY, AR 71667 C & T ENTERPRISES, INC - 23-2975153 22 NORTH MAIN STREET	ELECTRIC COOPERATIVE	PENNSYLVANIA	501		N/A		X
MANSFIELD, PA 16933 C M S ELEC CO-OP INC - 48-1221386 P.O. BOX 790	ELECTRIC COOPERATIVE	KANSAS	501		N/A		X
MEADE, KS 67864 CALHOUN COUNTY ELEC COOP ASSN - 42-0165440 P.O. BOX 312	ELECTRIC COOPERATIVE	IOWA	501		N/A		X
ROCKWELL CITY, IA 50579 CALLAWAY ELECTRIC CO-OP - 43-0204430 PO BOX 250	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
FULTON, MO 65251 CAM-WAL ELEC CO-OP INC - 46-0217251 PO BOX 135	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
SELBY, SD 57472	ELECTRIC COOPERATIVE						

Part II Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
CANADIAN VALLEY ELEC COOP - 73-0171526 PO BOX 751	ELECTRIC COOPERATIVE	OKLAHOMA	501		N/A		X
SEMINOLE, OK 74818							
CANEY FORK ELEC COOP INC - 62-0148804 PO BOX 272	ELECTRIC COOPERATIVE	TENNESSEE	501		N/A		X
MCMINNVILLE, TN 37111							
CANEY VALLEY ELEC COOP ASSN INC - 48-0498898 P.O. BOX 308	ELECTRIC COOPERATIVE	KANSAS	501		N/A		X
CEDAR VALE, KS 67024							
CANOCHEE EMC - 58-0182756 PO BOX 487	ELECTRIC COOPERATIVE	GEORGIA	501		N/A		X
REIDSVILLE, GA 30453							
CAPE HATTERAS ELECTRIC CO-OP - 56-0511379 P.O. BOX 9	ELECTRIC COOPERATIVE	NORTH CAROLINA	501		N/A		X
BUXTON, NC 27920							
CAPITAL ELEC CO-OP INC - 45-0217628 PO BOX 730	ELECTRIC COOPERATIVE	NORTH DAKOTA	501		N/A		X
BISMARCK, ND 58502							
CARBON POWER & LIGHT INC - 83-0108674 PO BOX 579	ELECTRIC COOPERATIVE	WYOMING	501		N/A		X
SARATOGA, WY 82331							
CARDINAL OPERATING COMPANY - 34-1025410 6677 BUSCH BLVD	ELECTRIC COOPERATIVE	OHIO	501		N/A		X
COLUMBUS, OH 43229							
CAROLINACONNECT COOP, INC - 81-1529390 PO BOX 1667	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501		N/A		X
LEXINGTON, SC 29071							
CARROLL ELEC CO-OP CORP - 71-0027635 P.O. BOX 4000	ELECTRIC COOPERATIVE	ARKANSAS	501		N/A		X
BERRYVILLE, AR 72616							
CARROLL ELEC COOP INC - 34-0133865 350 CANTON ROAD, NW	ELECTRIC COOPERATIVE	OHIO	501		N/A		X
CARROLLTON, OH 44615							
CARROLL EMC - 58-0184715 155 N HIGHWAY 113	ELECTRIC COOPERATIVE	GEORGIA	501		N/A		X
CARROLLTON, GA 30117							

Part II Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
CARROLL WHITE REMC - 45-3593334 PO BOX 599 MONTICELLO, IN 47960	ELECTRIC COOPERATIVE	INDIANA	501		N/A		X
CARTERET-CRAVEN ELECTRIC CO-OP - 56-0168825 P.O. BOX 1490 NEWPORT, NC 28570	ELECTRIC COOPERATIVE	NORTH CAROLINA	501		N/A		X
CASS COUNTY ELEC CO-OP INC - 45-0115790 3312 42ND ST S STE. 200 FARGO, ND 58104	ELECTRIC COOPERATIVE	NORTH DAKOTA	501		N/A		X
CAVALIER REC INC - 45-0217426 PO BOX 749 LANGDON, ND 58249	ELECTRIC COOPERATIVE	NORTH DAKOTA	501		N/A		X
CEDAR-KNOX PPD - 47-6000071 56272 HIGHWAY 84 WEST HARTINGTON, NE 68739	ELECTRIC COOPERATIVE	NEBRASKA	501		N/A		X
CENTRAL ALABAMA ELEC CO-OP - 63-0038505 103 JESSE SAMUEL HUNT BLVD PRATTVILLE, AL 36067	ELECTRIC COOPERATIVE	ALABAMA	501		N/A		X
CENTRAL EC INC - 25-0397695 PO BOX 329 PARKER, PA 16049	ELECTRIC COOPERATIVE	PENNSYLVANIA	501		N/A		X
CENTRAL ELEC CO-OP INC - 93-0137415 2098 NW 6TH STREET REDMOND, OR 97756	ELECTRIC COOPERATIVE	OREGON	501		N/A		X
CENTRAL ELEC POWER ASSN - 64-0132702 PO BOX 477 CARTHAGE, MS 39051	ELECTRIC COOPERATIVE	MISSISSIPPI	501		N/A		X
CENTRAL ELEC POWER CO-OP - 44-0542660 PO BOX 269 JEFFERSON CITY, MO 65102	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
CENTRAL ELEC POWER COOP INC - 57-0299350 20 COOPERATIVE WAY COLUMBIA, SC -29210	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501		N/A		X
CENTRAL ELECTRIC COOP - 41-1955109 PO BOX 850 MITCHELL, SD 57301	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X

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						Yes	No
CENTRAL EMC - 56-0478157 128 WILSON ROAD SANFORD 27330	ELECTRIC COOPERATIVE		501		N/A		X
CENTRAL FLORIDA ELECTRIC CO-OP INC. - 59-0188973, PO BOX 9, CHIEFLAND, FL 32644	ELECTRIC COOPERATIVE	FLORIDA	501		N/A		X
CENTRAL GEORGIA EMC - 58-0187885 923 SOUTH MULBERRY STREET JACKSON, GA. 30233	ELECTRIC COOPERATIVE	GEORGIA	501		N/A		X
CENTRAL MISSOURI ELEC COOP - 44-0195703 P.O. BOX 939 SEDALIA, MO 65302	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
CENTRAL MONTANA ELEC PWR CO-OP - 81-0352132 501 BAY DRIVE GREAT FALLS, MT 59404	ELECTRIC COOPERATIVE	MONTANA	501		N/A		X
CENTRAL N M ELEC COOP INC - 85-0092965 P.O. BOX 669 MOUNTAINAIR, NM 87035	ELECTRIC COOPERATIVE	NEW MEXICO	501		N/A		X
CENTRAL POWER ELEC COOP INC - 45-0226179 525 20TH AVENUE SW MINOT, ND 58701	ELECTRIC COOPERATIVE	NORTH DAKOTA	501		N/A		X
CENTRAL REC - 73-0177775 PO BOX 1809 STILLWATER, OK 74074	ELECTRIC COOPERATIVE	OKLAHOMA	501		N/A		X
CENTRAL SERVICE ASSN - 64-0132815 93 S COLEY RD TUPELO, MS 38803	ELECTRIC COOPERATIVE	MISSISSIPPI	501		N/A		X
CENTRAL TEXAS ELEC COOP INC - 74-1095072 P.O. BOX 553 FREDERICKSBURG, TX 78624	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
CENTRAL TEXAS EXTRA-SERVICES - 74-2863542 386 FRIENDSHIP LANE FREDERICKSBURG, TX 78624	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
CENTRAL VALLEY ELEC COOP INC - 85-0027414 PO BOX 230 ARTESIA, NM 88211	ELECTRIC COOPERATIVE	NEW MEXICO	501		N/A		X

Part III Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
CENTRAL VIRGINIA ELEC COOP INC - 54-0164798 PO BOX 247	ELECTRIC COOPERATIVE	VIRGINIA	501		N/A		X
LOVINGSTON, VA 22949							
CENTRAL VIRGINIA SERV, INC. - 54-1814019 PO BOX 359	ELECTRIC COOPERATIVE	VIRGINIA	501		N/A		X
LOVINGSTON, VA 22949							
CENTRAL WISCONSIN ELEC COOP - 39-0783977 10401 LYSTUL	ELECTRIC COOPERATIVE	WISCONSIN	501		N/A		X
ROSHOLT, WI 54473							
CHARITON VALLEY ELEC COOP INC - 42-0625814 PO BOX 486	ELECTRIC COOPERATIVE	IOWA	501		N/A		X
ALBIA, IA 52531							
CHARLES MIX ELEC ASSN INC - 46-0212103 PO BOX 10	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
LAKE ANDES, SD 57356							
CHELCO - 59-0192831 1350 WEST BALDWIN AVENUE	ELECTRIC COOPERATIVE	FLORIDA	501		N/A		X
DEFUNIACK SPRING, FL 32435							
CHEROKEE COUNTY ELECTRIC COOP ASSN - 75-0184514, PO BOX 257, RUSK, TX 75785	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
CHEROKEE ELEC CO-OP - 63-0040445 P.O. BOX 0							
CENTRE, AL 35960							
CHERRYLAND ELEC CO-OP - 38-0416525 PO BOX 298	ELECTRIC COOPERATIVE	ALABAMA	501		N/A		X
GRAWN, MI 49637							
CHERRY-TODD ELEC CO-OP INC - 46-0252750 PO BOX 169	ELECTRIC COOPERATIVE	MICHIGAN	501		N/A		X
MISSION, SD 57555							
CHICKASAW ELEC COOP - 62-0157827 PO BOX 459	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
SOMERVILLE, TN 38068							
CHITNEY ROCK PFD - 59-0476173 PO BOX 608	ELECTRIC COOPERATIVE	TENNESSEE	501		N/A		X
BAYARD, NE 69334							
	ELECTRIC COOPERATIVE	NEBRASKA	501		N/A		X

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						Yes	No
CHIPPEWA VALLEY ELEC COOP - 39-0207312 PO BOX 575	ELECTRIC COOPERATIVE	WISCONSIN	501		N/A		X
CORNELL, WI 54732							
CHOCTAW ELECTRIC CO-OP - 73-0182325	ELECTRIC COOPERATIVE	OKLAHOMA	501		N/A		X
PO BOX 758							
HUGO, OK 74743							
CHOPTANK ELEC CO-OP INC - 52-0271943	ELECTRIC COOPERATIVE	MARYLAND	501		N/A		X
PO BOX 403							
DENTON, MD 21629							
CHUGACH ELEC ASSN INC - 92-0014224	ELECTRIC COOPERATIVE	ALASKA	501		N/A		X
PO BOX 196300							
ANCHORAGE, AK 99519							
CIMARRON ELEC CO-OP - 73-0195455	ELECTRIC COOPERATIVE	OKLAHOMA	501		N/A		X
P.O. BOX 299							
KINGFISHER, OK 73750							
CITIZENS ELECTRIC CORP - 43-0634203	ELECTRIC COOPERATIVE	MISSOURI	501		N/A		X
1500 RAND AVE							
PERRYVILLE, MO 63775							
CITY OF STROMSBURG - 47-6006374	ELECTRIC COOPERATIVE	NEBRASKA	501		N/A		X
P.O. BOX 407							
STROMSBURG, NE 68666							
CK ENERGY ELEC COOP, INC - 47-4815587	ELECTRIC COOPERATIVE	OKLAHOMA	501		N/A		X
PO BOX 70							
BINGER, OK 73009							
CLAIBORNE ELEC CO-OP INC - 72-0154371	ELECTRIC COOPERATIVE	LOUISIANA	501		N/A		X
PO BOX 719							
HOMER, LA 71040							
CLARK COUNTY FEMC - 35-0230915	ELECTRIC COOPERATIVE	INDIANA	501		N/A		X
PO BOX 411							
SELLERSBURG, IN 47172							
CLARK ELEC COCP - 39-0212464	ELECTRIC COOPERATIVE	WISCONSIN	501		N/A		X
PO BOX 190							
GREENWOOD, WI 54437							
CLARK ENERGY COOPERATIVE - 61-0158153	ELECTRIC COOPERATIVE	KENTUCKY	501		N/A		X
PO BOX 748							
WINCHESTER, KY 40392							

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						Yes	No
CLARKE ELEC COOP INC - 42-0243366 1103 NORTH MAIN OSCEOLA, IA 50213	ELECTRIC COOPERATIVE	IOWA	501	N/A			X
CLARKE WASHINGTON EMC - 63-0043915 9000 HIGHWAY 43 JACKSON, AL 36545	ELECTRIC COOPERATIVE	ALABAMA	501	N/A			X
CLAVERACK EC INC - 24-0548304 32750 ROUTE 6 WYSOX, PA 18854	ELECTRIC COOPERATIVE	PENNSYLVANIA	501	N/A			X
CLAY COUNTY ELEC CO-OP CORP - 71-0033825 P O BOX 459 CORNING, AR 72422	ELECTRIC COOPERATIVE	ARKANSAS	501	N/A			X
CLAY ELEC CO-OP INC - 59-0196695 P.O. BOX 308 KEYSTONE HEIGHT, FL 32656	ELECTRIC COOPERATIVE	FLORIDA	501	N/A			X
CLAY ELECTRIC CO-OP INC - 37-0219624 PO BOX 517 FLORA, IL 62839	ELECTRIC COOPERATIVE	ILLINOIS	501	N/A			X
CLAY-UNION ELEC CORP - 46-0120430 PO BOX 317 VERMILLION, SD 57069	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501	N/A			X
CLEARWATER POLK EC INC - 41-0654789 P.O. BOX 0 BAGLEY, MN 56621	ELECTRIC COOPERATIVE	MINNESOTA	501	N/A			X
CLEARWATER POWER COMPANY - 82-0108745 4230 HATWAI RD LEWISTON, ID 83501	ELECTRIC COOPERATIVE	IDAHO	501	N/A			X
CLINTON COUNTY ELEC COOP INC - 37-0220745 P O BOX 40 BREESE, IL 62230	ELECTRIC COOPERATIVE	ILLINOIS	501	N/A			X
CLOVERLAND ELEC COOP - 38-0429495 725 E PORTAGE AVE SAULT SAINTE MARIE, MI 49783	ELECTRIC COOPERATIVE	MICHIGAN	501	N/A			X
CO MO COMM, INC - 43-1451884 PO BOX 220 TIPTON, MO 65081	ELECTRIC COOPERATIVE	MISSOURI	501	N/A			X

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						Yes	No
COAHOMA ELEC POWER ASSN - 64-0137498 PO BOX 188	ELECTRIC COOPERATIVE	MISSISSIPPI	501		N/A		X
LYON, MS 38645 COAST ELECTRIC POWER ASSN - 64-0169075 PO BOX 2430	ELECTRIC COOPERATIVE	MISSISSIPPI	501		N/A		X
BAY SAINT LOUIS, MS 39521 COASTAL ELEC COOPERATIVE INC - 57-7143233 2269 JEFFERIES HIGHWAY WALTERBORO, SC 29488	ELECTRIC COOPERATIVE	SOUTH CAROLINA	501		N/A		X
COASTAL EMC - 58-0137945 P.O. BOX 109 MIDWAY, GA 31320	ELECTRIC COOPERATIVE	GEORGIA	501		N/A		X
CODINGTON-CLARK ELEC COOP INC - 46-0121065 PO BOX 880 WATERTOWN, SD 57201	ELECTRIC COOPERATIVE	SOUTH DAKOTA	501		N/A		X
COLEMAN COUNTY ELECTRIC COOP INC - 75-0199752, PO BOX 860, COLEMAN, TX 76834 COLES-MOULTRIE ELEC CO-OP - 37-0223453 104 DEWITT AVENUE EAST MATTOON, IL 61938	ELECTRIC COOPERATIVE	TEXAS	501		N/A		X
COLORADO REA - 84-0411220 5400 WASHINGTON STREET DENVER, CO 80216	ELECTRIC COOPERATIVE	ILLINOIS	501		N/A		X
COLOWYO COAL COMPANY, LP - 84-0705078 PO BOX 33695 DENVER, CO 80233	ELECTRIC COOPERATIVE	COLORADO	501		N/A		X
COLQUITT EMC - 58-0201495 PO BOX 3608 MOULTRIE, GA 31776	ELECTRIC COOPERATIVE	COLORADO	501		N/A		X
COLUMBIA BASIN ELEC CO-OP - 93-0337164 PO BOX 398 HEPPNER, OR 97836	ELECTRIC COOPERATIVE	GEORGIA	501		N/A		X
COLUMBIA POWER COOP ASSN - 93-0388092 PO BOX 97 MONUMENT, OR 97864	ELECTRIC COOPERATIVE	OREGON	501		N/A		X

