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RIO TINTO PLC  
Form 11-K  
June 30, 2006

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

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FORM 11-K  
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ANNUAL REPORT PURSUANT TO SECTION 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934

(Mark one)

ANNUAL report pursuant to Section 15(d) of the Securities Exchange Act of 1934

For Fiscal year ended December 31, 2005

or

Transition report pursuant to Section 15(d) of the Securities Exchange Act  
(No fee required)

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 001-10533

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

RIO TINTO AMERICA INC. SAVINGS PLAN

B. Name of issuer of the securities held pursuant to the Plan and the address of its principal executive office:

Rio Tinto plc, 6 St. James's Square, London, SW1Y 4LD, England

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RIO TINTO AMERICA INC. SAVINGS PLAN  
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All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable to the Rio Tinto America Inc. Savings Plan.

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REPORT OF INDEPENDENT REGISTERED PUBLIC  
ACCOUNTING FIRM

The Rio Tinto America Inc. Savings Plan Investment Committee  
and the Rio Tinto America Inc. Benefits Committee  
Rio Tinto America Inc. Savings Plan

We have audited the accompanying statements of assets available for benefits of the Rio Tinto America Inc. Savings Plan (the Plan) as of December 31, 2005 and 2004 and the related statement of changes in assets available for benefits for the year ended December 31, 2005. 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 standards of the Public Company Accounting Oversight Board (United States). 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. 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 assets available for benefits of the Rio Tinto America Inc. Savings Plan as of December 31, 2005 and 2004, and the changes in assets available for benefits for the year ended December 31, 2005 in conformity with U.S. generally accepted accounting principles.

Our audits of the financial statements were performed for the purpose of forming

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an opinion on the basic financial statements taken as a whole. The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2005 is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The supplemental schedule is the responsibility of the Plan's management and 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.

/s/ Tanner LC

Salt Lake City, Utah  
June 28, 2006

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RIO TINTO AMERICA INC. SAVINGS PLAN  
STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

December 31,

|                               | 2005          | 2004          |
|-------------------------------|---------------|---------------|
| Assets                        |               |               |
| Investments                   | \$436,830,392 | \$399,342,069 |
| Receivables:                  |               |               |
| Employee contributions        | 317,402       | 23,887        |
| Employer contributions        | 189,759       | 14,387        |
| Total receivables             | 507,161       | 38,274        |
| Assets available for benefits | \$437,337,553 | \$399,380,343 |

See accompanying notes to financial statements.

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RIO TINTO AMERICA INC. SAVINGS PLAN  
STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2005

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ADDITIONS TO ASSETS ATTRIBUTED TO:

Transfers:

|  |            |
|--|------------|
| From the U.S. Borax Inc. 401(k) Plan for Hourly Employees        | \$ 551,656 |
| From the Kennecott Corporation Savings Plan for Hourly Employees | 1,620,480  |
|  | -----      |

|                 |           |
|-----------------|-----------|
| Total transfers | 2,172,136 |
|                 | -----     |

Contributions:

|          |            |
|----------|------------|
| Employee | 20,556,036 |
| Employer | 10,544,179 |
|          | -----      |

|                     |            |
|---------------------|------------|
| Total contributions | 31,100,215 |
|                     | -----      |

Investment income:

|   |            |
|---|------------|
| Net appreciation in fair value of investments | 19,784,533 |
| Interest and dividends                        | 15,418,063 |
|   | -----      |

|                         |            |
|-------------------------|------------|
| Total investment income | 35,202,596 |
|                         | -----      |

|                 |            |
|-----------------|------------|
| Total additions | 68,474,947 |
|                 | -----      |

DEDUCTIONS FROM ASSETS ATTRIBUTED TO:

|                               |            |
|-------------------------------|------------|
| Benefits paid to participants | 30,513,440 |
| Administrative expenses       | 4,297      |
|                               | -----      |

|                  |            |
|------------------|------------|
| Total deductions | 30,517,737 |
|                  | -----      |

|   |            |
|---|------------|
| Increase in assets available for benefits | 37,957,210 |
|---|------------|

ASSETS AVAILABLE FOR BENEFITS:

|                   |             |
|-------------------|-------------|
| Beginning of year | 399,380,343 |
|                   | -----       |

|             |               |
|-------------|---------------|
| End of year | \$437,337,553 |
|             | =====         |

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See accompanying notes to financial statements.

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### 1. DESCRIPTION OF THE PLAN

The following brief description of the Rio Tinto America Inc. Savings Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document and summary plan description for more complete information.

#### GENERAL

The Plan is a defined contribution plan covering (1) all non-represented employees of Rio Tinto America, Inc. and its affiliates (collectively, the Company), as defined in the Plan document, and (2) employees covered by a collective bargaining agreement that provides for Plan participation. All eligible full-time employees of the Company can participate in the Plan immediately upon employment. Temporary and part-time employees are eligible after completing 1,000 hours of service during a 12-month period. Rio Tinto America, Inc. is an indirect wholly owned subsidiary of Rio Tinto plc (the Parent). The Plan was created effective January 1, 2003, by a merger of the Kennecott Savings and Investment Plan, the U.S. Borax Inc. Thrift Plan for Salaried Employees, and the Luzenac America, Inc. Investment Savings Plan. The Plan is intended to be a qualified retirement plan under the Internal Revenue Code (IRC) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

#### CONTRIBUTIONS

Each year, participants may elect under a salary reduction agreement to contribute to the Plan an amount not less than 1% and not more than 50% of their eligible compensation on a before-tax basis through payroll deductions. Contributions are limited by the IRC, which established a maximum contribution of \$14,000 (\$18,000 for participants over age 50) for the year ended December 31, 2005. Participants may also elect to make an after-tax contribution not less than 1% and not more than 50% of their eligible compensation. Total before-tax and after-tax contributions cannot exceed 50% of participants' eligible compensation. Participant contributions are recorded in the period during which the amounts are withheld from participant earnings. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

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RIO TINTO AMERICA INC. SAVINGS PLAN  
NOTES TO FINANCIAL STATEMENTS  
CONTINUED

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1. DESCRIPTION OF  
THE PLAN  
CONTINUED

The Company matches the participants' contributions to the Plan at 100%, up to the first 6% of their eligible compensation, for all locations other than Luzenac America, Inc. The Company matches the participants' contributions to the Plan at 70%, up to the first 6% of their eligible compensation, for Luzenac America, Inc. employees other than the following: (1) hourly employees of Luzenac America, Inc. at the Three Forks Mill who are represented by the United Cement, Lime, and Allied Workers' Division of the International Brotherhood of Boilermakers and (a) who made contributions after August 1, 2003 and prior to August 1, 2005 received a match of 45%, up to the first 6% of eligible compensation; and (b) made contributions after August 1, 2005 received a match of 50%, up to the first 6% of eligible compensation; and (2) effective May 12, 2004, hourly employees of Luzenac America, Inc. at the Windsor Mine who are represented by the United Cement, Lime, and Allied Workers' Division of the International Brotherhood of Boilermakers received a match of 40%, up to the first 6% of eligible compensation (prior to May 12, 2004, hourly employees of Luzenac America, Inc. at the Windsor Mine who are represented by the United Cement, Lime, and Allied Workers' Division of the International Brotherhood of Boilermakers received a match of 25%, up to the first 6% of eligible compensation). Matching contributions are recorded on the date the related participant contributions are withheld.

#### PARTICIPANT ACCOUNTS

Individual accounts are maintained for each Plan participant. Each participant's account is credited with the participant's contributions, the Company's matching contribution, and an allocation of the Plan's earnings, and is charged with withdrawals and an allocation of the Plan's losses and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### PARTICIPANT-DIRECTED OPTIONS FOR INVESTMENTS

Participants direct the investment of their contributions and the Company matching contributions into various investment options offered by the Plan. Investment options include a money market fund, common collective trusts, mutual funds, guaranteed investment contracts, synthetic guaranteed investment contracts and common stock of the Parent in the form of American Depository Receipts (ADRs).

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1. DESCRIPTION OF  
THE PLAN  
CONTINUED

VESTING

Participants are immediately vested in their contributions and Company matching contributions plus actual earnings thereon.

PAYMENT OF BENEFITS

On termination of service due to death, disability, or retirement, participants or their beneficiaries may elect to receive lump-sum distributions or annual, semi-annual, quarterly or monthly installments in amounts equal to the value of the participants' vested interests in their accounts. Under certain circumstances, participants may withdraw their contributions prior to the occurrence of these events.

TRANSFERS

Along with the Plan, the Company also sponsors other 401(k) plans that cover represented employees. If employees are changed from union to non-union status during the year, their account balances are transferred from the union plan to this Plan. For the year ended December 31, 2005, transfers into the Plan totaled \$2,172,136. For the year ended December 31, 2005, transfers from the U.S. Borax Inc. 401(k) Plan for Hourly Employees totaled \$551,656 and transfers from the Kennecott Corporation Savings Plan for Hourly Employees totaled \$1,620,480.

FORFEITED ACCOUNTS

As of January 1, 2003, the effective date of the Rio Tinto America Inc. Savings Plan, there was a balance in the forfeiture account related to predecessor plans' non-vested participant account balances. These amounts may be used to reduce future Company contributions to the Plan. During the year ended December 31, 2005, the forfeiture account earned \$3,158 and no forfeitures were utilized to reduce Company contributions. Under the Plan document, forfeiture amounts related to terminated participants are required to be held for five years after termination in the event that the individual is re-hired and becomes a participant again. If the employee becomes a participant within that five-year period, the service period resumes for vesting of the participant's account. If the five-year period expires, the forfeitures become available to reduce future Company contributions to the Plan. Additional forfeitures that became available for general use for the year ended December 31, 2005 totaled \$48,889. As of December 31, 2005 and 2004, the balance in the forfeiture account was \$84,507 and \$32,460, respectively.

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2. SUMMARY OF  
SIGNIFICANT  
ACCOUNTING  
POLICIES

BASIS OF PRESENTATION

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles.

USE OF ESTIMATES

The preparation of the Plan's financial statements in conformity with U.S. generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets available for benefits at the date of the financial statements, the changes in assets available for benefits during the reporting period and, when applicable, the disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

RISKS AND UNCERTAINTIES

The Plan provides for investments in securities that are exposed to various risks, such as interest rate, currency exchange rate, credit and overall market fluctuation. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of assets available for benefits.

INVESTMENT VALUATION AND INCOME RECOGNITION

The Plan's investments are stated at fair value (generally quoted market price) except for its benefit-responsive guaranteed investment contracts, which are stated at contract value (see Note 6) and participant loans, which are stated at their outstanding balances, which approximate fair values. Shares of mutual funds are stated at quoted market prices, which represent the net asset value of shares held by the Plan at year end.

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

PAYMENTS OF BENEFITS

Benefits payments are recorded when paid by the Plan.

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2. SUMMARY OF  
SIGNIFICANT  
ACCOUNTING  
POLICIES  
CONTINUED

ADMINISTRATIVE EXPENSES

The Company pays the majority of the costs and expenses incurred in administering the Plan.

The Plan has several fund managers that manage the investments held by the Plan. During the year ended December 31, 2005, the Company paid all investment management fees related to these investment funds.

The investment management fees related to transaction costs associated with the purchase or sale of Rio Tinto plc ADRs are paid by the participants.

PARTICIPANT LOANS

Participants may borrow from the Plan up to a maximum of \$50,000 or 50% of their account balances, whichever is less. Each loan is secured by the balance in the participant's account and bears interest at a rate commensurate with prevailing rates at the time funds are borrowed, as determined by the Plan Administrators. Loans originated during the year ended December 31, 2005 have interest rates set at prime plus one percent. Principal and interest are paid ratably through payroll deductions.

NEW ACCOUNTING PRONOUNCEMENT

In December 2005, the Financial Accounting Standards Board (FASB) issued FASB Staff Position AAG INV-1 and SOP 94-4-1, Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans (FSP). This FSP makes the definition of benefit-responsive more restrictive so that certain investment contracts currently reported at contract value may be reported at fair value. Management has not yet determined the impact this standard, which is effective for the plan year ending December 31, 2006, will have on the Plan's financial statements.

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3. PARTIES-IN-

Certain Plan investments are managed by Putnam

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INTEREST  
TRANSACTIONS

Investments, the Plan trustee, therefore, these transactions are exempt party-in-interest transactions. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

Transactions associated with Rio Tinto plc ADRs are considered exempt party-in-interest transactions because Rio Tinto plc is the parent of the Company. As of December 31, 2005 and 2004, the Plan held 167,436.747 and 139,657.081 shares, respectively, of common stock of Rio Tinto plc, with a cost basis of \$16,272,106 and \$10,620,880, respectively. During the year ended December 31, 2005, the Plan recorded dividend income of \$490,345 related to the Rio Tinto plc ADRs.

4. INVESTMENTS

The Plan's investments that represented five percent or more of the Plan's assets available for benefits as of December 31, 2005 and 2004 are as follows:

|  | 2005         | 2004         |
|--|--------------|--------------|
|  | -----        |              |
| Dodge and Cox Stock Fund                           | \$67,357,011 | \$25,328,751 |
| Monumental Life Insurance<br>Company Synthetic GIC | 55,074,136   | 52,444,261   |
| State Street Bank Synthetic<br>GIC                 | 40,739,730   | 39,101,619   |
| Putnam S&P 500 Index Fund                          | 38,803,876   | 31,574,647   |
| Putnam Voyager Fund                                | 37,639,071   | 29,928,356   |
| Rio Tinto plc ADRs                                 | 30,605,763   | 16,648,521   |
| SEI Stable Asset Fund                              | 30,445,798   | 11,905,589   |
| Putnam International Equity<br>Fund                | 25,675,260   | 21,911,615   |
| PIMCO Total Return Fund                            | 22,846,685   | 15,835,529   |
| Putnam Fund for Growth<br>and Income               | *            | 34,634,858   |
| Putnam New Opportunities Fund                      | *            | 32,924,760   |

\* These investments did not exceed five percent or more of total assets available for benefits as of December 31, 2005 and, therefore, are not shown separately.

4. INVESTMENTS  
CONTINUED

During the year ended December 31, 2005, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as follows:

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|                                 |              |
|---------------------------------|--------------|
| Mutual funds                    | \$ 7,557,901 |
| Common stock                    | 10,378,331   |
| Common collective trusts        | 1,848,301    |
|                                 | -----        |
| Net appreciation in investments | \$19,784,533 |
|                                 | =====        |

5. PLAN TERMINATION Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

6. GUARANTEED INVESTMENT CONTRACTS The Plan's guaranteed investment contracts are in a stable value fund. The guaranteed investment contracts are fully benefit-responsive and are stated at contract value (which represents contributions made under the contract, plus interest earned, less withdrawals and administrative expenses). The stable value fund is invested in a money market fund, a common collective trust (the SEI Stable Asset Fund), guaranteed investment contracts (GICs), and synthetic GICs. The synthetic GICs are secured by underlying fixed income assets. The average crediting interest rates on the investment contracts were 4.79% and 4.61% for the years ended December 31, 2005 and 2004, respectively. Average duration for all investment contracts was 3.06 years and 3.01 years at December 31, 2005 and 2004, respectively. The average yield was 4.82% and 4.63% for the years ended December 31, 2005 and 2004, respectively. There are no reserves against the contract value for credit risk of the contracted issuer or otherwise.

The contract or crediting interest rates for certain stable value investment contracts are reset quarterly and are based on the market value of the portfolio of assets underlying these contracts. Inputs used to determine the crediting interest rates include each contract's portfolio market value, current yield-to-date maturity, duration and market value relative to contract value. With respect to interest rate resets, all contracts are guaranteed that the rates will not be negative.

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RIO TINTO AMERICA INC. SAVINGS PLAN  
NOTES TO FINANCIAL STATEMENTS  
CONTINUED

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6. GUARANTEED A synthetic GIC provides for a guaranteed return on

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INVESTMENT  
CONTRACTS  
CONTINUED

principal over a specified period of time through fully benefit-responsive wrap contracts, issued by a third party which are backed by underlying assets. The portfolio of assets underlying the synthetic GICs has an overall AAA credit quality and includes mortgages, fixed income securities and United States treasury notes and bonds. These wrap contracts provide benefits withdrawals and investment exchanges at the full contract value of the synthetic contracts (principal plus accrued interest) notwithstanding the actual market value of the underlying investments (fair value plus accrued interest).

Wrap contracts are designed to smooth out the impact of normal market fluctuations associated with the performance of the underlying investments. The fair value of the synthetic GICs was \$96,013,693 and \$93,709,918 as of December 31, 2005 and 2004, respectively. The contract value of the synthetic GICs included \$22,580 and \$2,164,038 as of December 31, 2005 and 2004, respectively, attributable to the wrap contract providers representing the amounts by which the net value of the contracts is less than the net value of the underlying assets.

7. INCOME TAX  
STATUS

The Plan does not have a determination letter from the Internal Revenue Service informing it that the Plan and related trust are designed in accordance with the applicable requirements of the Internal Revenue Code. However, the Plan Administrator and the Plan's legal counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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R  
EMPLOYER

SCHEDU

-----

| (a)<br>PARTY IN<br>INTEREST | (b)<br>IDENTITY OF ISSUE | (c)<br>DESCRIPTION OF INVESTMENT                 | NUMBER OF<br>UNITS |
|-----------------------------|--------------------------|--|--------------------|
|                             | Mellon Bank              | MONEY MARKET FUND:<br>Mellon Bank - STIF Account | 1,127,156          |

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|   |                                   |  |           |
|---|-----------------------------------|--|-----------|
|   |                                   | COMMON COLLECTIVE TRUSTS:                    |           |
| * | SEI Investments                   | SEI Stable Asset Fund                        |           |
|   | Putnam                            | Putnam S&P 500 Index Fund                    | 1,206,213 |
|   |                                   | Total Common Collective Trusts               |           |
|   |                                   | MUTUAL FUNDS:                                |           |
|   | Dreyfus                           | Dreyfus Mid-Cap Value Fund                   | 512,575   |
|   | PIMCO                             | PIMCO Total Return Fund                      | 2,175,875 |
|   | Morgan Stanley                    | MSDW Institutional International Equity Fund | 562,121   |
|   | Dodge and Cox                     | Dodge and Cox Stock Fund                     | 490,869   |
|   | UAM Trust Company                 | UAM/ICM Small Company Fund                   | 373,462   |
|   | Artisan                           | Artisan Mid Cap Fund                         | 609,647   |
| * | Putnam                            | Putnam Small Cap Growth Fund CL Y            | 584,392   |
| * | Putnam                            | Putnam International Equity Fund             | 976,617   |
| * | Putnam                            | Putnam Voyager Fund                          | 2,096,884 |
|   |                                   | Total Mutual Funds                           |           |
|   |                                   | GUARANTEED INVESTMENT CONTRACTS:             |           |
|   | Monumental Life Insurance Company | GIC, due 6/15/07, 4.11%                      |           |
|   | Monumental Life Insurance Company | GIC, due 12/17/07, 4.11%                     |           |
|   |                                   | Total Guaranteed Investment Contracts        |           |

-----  
 See accompanying report of independent registered public accounting firm.

R  
 EMPLOYER

SCHUDU

| (a)<br>PARTY IN<br>INTEREST | (b)<br>IDENTITY OF ISSUE          | (c)<br>DESCRIPTION OF INVESTMENT  | NUMBER OF<br>UNITS |
|-----------------------------|-----------------------------------|---|--------------------|
| -----                       |                                   |   |                    |
|                             |                                   | SYNTHETIC GUARANTEED INVESTMENT CONTRACTS:                                |                    |
|                             | Monumental Life Insurance Company | Synthetic GIC, Dwight Core Int Fund, no specified maturity date, 5.01%    |                    |
|                             | Monumental Life Insurance Company | Synthetic GIC, Dwight Managed Target 2, no specified maturity date, 5.01% |                    |

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|                                   |   |
|-----------------------------------|---|
| Monumental Life Insurance Company | Synthetic GIC, Dwight Managed Target 5, no specified maturity date, 5.01% |
| Monumental Life Insurance Company | Wrap Contract   |
| State Street Bank                 | Synthetic GIC, Dwight Core Int Fund, no specified maturity date, 4.76%    |
| State Street Bank                 | Synthetic GIC, Dwight Managed Target 2, no specified maturity date, 4.76% |
| State Street Bank                 | Synthetic GIC, Dwight Managed Target 5, no specified maturity date, 4.76% |
| State Street Bank                 | Wrap Contract   |

Total Synthetic Guaranteed Investment Contracts

|   |                      |  |         |
|---|----------------------|--|---------|
| * | Rio Tinto plc ADRs   | COMMON STOCK   | 167,437 |
| * | Putnam               | PENDING ACCOUNT  |         |
| * | Various participants | PARTICIPANT LOANS (maturing 2006 to 2032 at interest rates ranging from 5.0% to 10.5%) | 1,193   |

Total Investments

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 See accompanying report of independent registered public accounting firm.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the employee benefit plan) have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

RIO TINTO AMERICA INC. SAVINGS PLAN

By: /s/ Christopher Crowl

-----  
 Name: Christopher Crowl  
 Title: Rio Tinto America Inc.  
 Benefits Committee Member

Date: June 29, 2006

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| Exhibit<br>----- | Description<br>----- |
|------------------|----------------------|
| 23.1             | Consent of Tanner LC |

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