## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

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

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

| Pe  | ension Benef   | fit Guaranty Corporation                          |        | ▶ Complete all entries in accord     | dance witl                                 | h the instructions to the Form 550     | 0-SF.        |   | peotion  |  |  |  |
|---|--|---|--------|--------------------------------------|--|--|--------------|---|----------|--|--|--|
| Pa  | rt I   | Annual Repor                                      | t Ide  | entification Information             |  |  |              | •   |          |  |  |  |
| For   | For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009 |   |        |                                      |  |  |              |   |          |  |  |  |
| A This return/report is for: Single-employer plan |  |   |        |                                      | multiple-employer plan (not multiemployer) |  |              |   | nt plan  |  |  |  |
|   |  |   |        | final retur                          |  |  | ш            | •   |          |  |  |  |
| ,   | iiis ietuii  | il/report is ior.                                 |        | an amended return/report             |  | n year return/report (less than 12 mor | othe)        |   |          |  |  |  |
| _   |  |   |        | ·                                    | •  |  | 11115)       | П   |          |  |  |  |
| C   | Check box  | x if filing under:                                | ^      | Form 5558                            |  | extension                              | DFVC program |   |          |  |  |  |
|   |  |   |        | special extension (enter description | on)  |  |              |   |          |  |  |  |
| Pa  | rt II  | Basic Plan Infe                                   | orm    | ation—enter all requested inform     | ation                                      |  |              |   |          |  |  |  |
|   | Name of  | •   |        |                                      |  |  | 1b           | Three-digit   |          |  |  |  |
| PSIP  | SALARY   | DEFERRAL PLAN                                     | 1      |                                      |  |  |              | plan number   | 002      |  |  |  |
|   |  |   |        |                                      |  |  | 10           | (PN)  |          |  |  |  |
|   |  |   |        |                                      |  |  | 10           | Effective date of 01/01/1                               |          |  |  |  |
| 2a  | Plan spoi  | neor's name and a                                 | ddrag  | ss (employer, if for single-employer | plan)                                      |  |              |   |          |  |  |  |
|   |  | ID INSTITUTE OF                                   |        |                                      |  |  |              | <b>2b</b> Employer Identification Numl (EIN) 91-1672913 |          |  |  |  |
|   |  |   |        |                                      |  |  |              | 2c Plan sponsor's telephone                             |          |  |  |  |
|   |  | AT WAY SW SUIT                                    | E 20   | 5                                    |  |  |              | 206-622-7747  |          |  |  |  |
| SEAT  | TLE, WA  | 1 98134   |        |                                      |  |  |              | 2d Business code (see in                                |          |  |  |  |
| 32  | Plan adm   | ninistrator's name s                              | and a  | ddress (if same as Plan sponsor, e   | ntor "Same                                 | \ <u>\</u>                             | 3h           | 621111  | EINI     |  |  |  |
|   |  | ID INSTITUTE OF                                   |        |                                      | TAT WAY SW SUITE 205                       |  |              | <b>3b</b> Administrator's EIN 91-1672913                |          |  |  |  |
|   |  |   |        | SEATTLE, W                           |  |  |              | 3c Administrator's telephone numl                       |          |  |  |  |
|   |  |   |        |                                      |  |  | 206-622-7747 |   |          |  |  |  |
|   |  |   |        | sponsor has changed since the la     |  | port filed for this plan, enter the    | 4b           | EIN   |          |  |  |  |
| r   | name, Ein  | N, and the plan nur                               | nber   | from the last return/report. Sponso  | rs name                                    |  | <b>4</b> c   | PN  |          |  |  |  |
| 5a  | Total nur  | mher of participant                               | s at t | he heginning of the plan year        |  |  | 5a           |   | 58       |  |  |  |
| _   |  | •   |        |                                      |  |  |              |   |          |  |  |  |
|   |  |   |        |                                      |  | (1.6. 11. 6. 1. 1.                     | 5b           | 58  |          |  |  |  |
| C   |  |   |        | n account balances as of the end of  |  | ear (defined benefit plans do not      | 5c           |   | 48       |  |  |  |
| 6a  |  | •   |        |                                      |  | (See instructions.)                    |              |   | X Yes No |  |  |  |
|   |  |   |        |                                      |  | ndent qualified public accountant (IQI |              |   |          |  |  |  |
|   |  |   |        |                                      |  | ons.)                                  |              |   | X Yes No |  |  |  |
| _   |  |   |        | , ,                                  | orm 5500-                                  | SF and must instead use Form 55        | 00.          |   |          |  |  |  |
| Pa  | rt III   | Financial Infor                                   | ma     | tion                                 |  |  |              |   |          |  |  |  |
| 7   | Plan Ass   | sets and Liabilities                              |        |                                      |  | (a) Beginning of Year                  |              | (b) End   | of Year  |  |  |  |
| а   | Total pla  | n assets  |        |                                      | . 7a                                       | 3400751                                |              |   | 4420994  |  |  |  |
| b   | Total pla  | n liabilities                                     |        |                                      | . 7b                                       | C                                      | )            |   | 0        |  |  |  |
| С   | Net plan   | assets (subtract lin                              | ne 7b  | from line 7a)                        | 7с   | 3400751                                |              |   | 4420994  |  |  |  |
| 8   | Income,  | Expenses, and Tra                                 | ansfe  | rs for this Plan Year                |  | (a) Amount                             | (b) Total    |   |          |  |  |  |
| а   |  | tions received or re                              |        |                                      |  |  |              |   |          |  |  |  |
|   | <b>(1)</b> Emp   | oloyers   |        |                                      | . 8a(1)                                    | 89382                                  | <u>2</u>     |   |          |  |  |  |
|   | (2) Part   | icipants  |        |                                      | . 8a(2)                                    | 256372                                 | 2            |   |          |  |  |  |
|   | (3) Others (including rollovers)   |   |        |                                      | . 8a(3)                                    | C                                      | )            |   |          |  |  |  |
| b   | Other inc  | come (loss)                                       |        |                                      | . 8b                                       | 895483                                 | 3            |   |          |  |  |  |
| С   | Total inc  | ome (add lines 8a)                                | (1), 8 | a(2), 8a(3), and 8b)                 | 8c   |  |              |   | 1241237  |  |  |  |
| d   |  |   |        | llovers and insurance premiums       | . 8d                                       | 220449                                 |              |   |          |  |  |  |
| е   | Certain deemed and/or corrective distributions (see instructions)                          |   |        |                                      |  | C                                      |              |   |          |  |  |  |
| f   | Administrative service providers (salaries, fees, commissions)                             |   |        |                                      |  | 545                                    |              |   |          |  |  |  |
| g   | Other expenses   |   |        |                                      |  | 040                                    |              |   |          |  |  |  |
| h   |  | •   |        |                                      |  |  |              |   | 220994   |  |  |  |
| ··  |  | otal expenses (add lines 8d, 8e, 8f, and 8g)      |        |                                      |  |  |              |   | 1020243  |  |  |  |
| i   |  | Net income (loss) (subtract line 8h from line 8c) |        |                                      |  |  |              |   | 1020240  |  |  |  |
| J   | i i ai i si e i s  | o to (nom) the plan                               | , (366 | ,                                    | · 8j                                       |  |              |   |          |  |  |  |

| Part IV | Plan  | Characteristics | c |
|---------|-------|-----------------|---|
| railiv  | FIAII | CHALACLEH SUC:  |   |

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 3D 2J 2K 3B 2F 2G 2E

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

| lort                    | V Compliance Questions  |   |          |                     |        |    |      |        |  |  |
|-------------------------|---|---|----------|---------------------|--------|----|------|--------|--|--|
| art                     |   | 1   | V        | NI-                 |        |    |      |        |  |  |
| 0                       | During the plan year:   |   | Yes      | No                  |        | Am | ount |        |  |  |
|                         | as there a failure to transmit to the plan any participant contributions within the time period described 9 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)   |   |          | X                   |        |    |      |        |  |  |
| b                       | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)   |   |          | X                   |        |    |      |        |  |  |
| С                       | Was the plan covered by a fidelity bond?  | 10c   | X        |                     |        |    |      | 500000 |  |  |
| d                       | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  | 10d   |          | Х                   |        |    |      |        |  |  |
| е                       | Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)                                       | 10e   |          | X                   |        |    |      |        |  |  |
| f                       | Has the plan failed to provide any benefit when due under the plan?   | 10f   |          | X                   |        |    |      |        |  |  |
| g                       | Did the plan have any participant loans? (If "Yes," enter amount as of year end.)   | 10g   | X        |                     |        |    |      | 36884  |  |  |
| h                       | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   | 10h   |          | X                   |        |    |      |        |  |  |
| i                       | If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3  | 10i   |          | X                   |        |    |      |        |  |  |
| art                     | /I Pension Funding Compliance   |   |          |                     |        |    |      |        |  |  |
| 1                       | Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comp<br>5500))  | his a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 00)) |          |                     |        |    |      |        |  |  |
| 2                       | Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code  | or sec  | ction 3  | 302 of E            | RISA?. |    | Yes  | X No   |  |  |
| а                       | (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver   |   |          |                     |        |    |      |        |  |  |
| _                       | Enter the minimum required contribution for this plan year  |   |          | 12b                 |        |    |      |        |  |  |
| С                       | Enter the amount contributed by the employer to the plan for this plan year   |   | Г        | 12c                 |        |    |      |        |  |  |
|                         | Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left c   | of a  |          | 12d                 |        |    |      |        |  |  |
| е                       | Will the minimum funding amount reported on line 12d be met by the funding deadline?  |   |          |                     | Yes    | 1  | No   | N/A    |  |  |
| art '                   | /II Plan Terminations and Transfers of Assets   |   |          |                     |        |    |      |        |  |  |
| 3a                      | Has a resolution to terminate the plan been adopted during the plan year or any prior year?   |   | <u>.</u> |                     |        |    | Yes  | X No   |  |  |
|                         | If "Yes," enter the amount of any plan assets that reverted to the employer this year   |   |          | 13a                 |        |    |      |        |  |  |
| b                       | Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the PBGC?  |   |          |                     |        |    | Yes  | X No   |  |  |
| С                       | If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify th which assets or liabilities were transferred. (See instructions.)   | e plar  | n(s) to  |                     |        |    |      |        |  |  |
| 13c(1) Name of plan(s): |   |   |          | 13c(2) EIN(s) 13c(3 |        |    |      |        |  |  |
|                         |   |   |          |                     |        |    |      |        |  |  |
| auti                    | on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable  | e cau   | se is    | establi             | shed.  |    |      |        |  |  |
| B or                    | penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this retu Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/r it is true, correct, and complete. |   |          |                     |        |    |      |        |  |  |
|                         |   |   |          |                     |        |    |      |        |  |  |

Filed with authorized/valid electronic signature. 08/26/2010 C MATRIA O'HORA SIGN **HERE** Enter name of individual signing as plan administrator Signature of plan administrator Date Filed with authorized/valid electronic signature. 08/26/2010 KENNETH MECKLER SIGN HERE Signature of employer/plan sponsor Enter name of individual signing as employer or plan sponsor Date