

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  <b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2010</div>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>06/30/2010</u>	
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
<b>B</b> This return/report is for:	<input type="checkbox"/> first return/report <input checked="" type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> short plan year return/report (less than 12 months)
<b>C</b> Check box if filing under:	<input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information							
<b>1a</b> Name of plan MONTE NAIL CPA, PS 401(K) PROFIT SHARING PLAN		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan 01/01/2005</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ►	001	<b>1c</b> Effective date of plan 01/01/2005			
<b>1b</b> Three-digit plan number (PN) ►	001							
<b>1c</b> Effective date of plan 01/01/2005								
<b>2a</b> Plan sponsor's name and address (employer, if for single-employer plan) MONTE NAIL CPA, PS  1880 FOWLER STREET RICHLAND, WA 99352		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN)</td> <td style="text-align: center;">91-1920081</td> </tr> <tr> <td><b>2c</b> Plan sponsor's telephone number</td> <td style="text-align: center;">509-783-7832</td> </tr> <tr> <td><b>2d</b> Business code (see instructions)</td> <td style="text-align: center;">541211</td> </tr> </table>	<b>2b</b> Employer Identification Number (EIN)	91-1920081	<b>2c</b> Plan sponsor's telephone number	509-783-7832	<b>2d</b> Business code (see instructions)	541211
<b>2b</b> Employer Identification Number (EIN)	91-1920081							
<b>2c</b> Plan sponsor's telephone number	509-783-7832							
<b>2d</b> Business code (see instructions)	541211							
<b>3a</b> Plan administrator's name and address (if same as Plan sponsor, enter "Same") MONTE NAIL CPA, PS <div style="text-align: right;">1880 FOWLER STREET RICHLAND, WA 99352</div>		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>3b</b> Administrator's EIN</td> <td style="text-align: center;">91-1920081</td> </tr> <tr> <td><b>3c</b> Administrator's telephone number</td> <td style="text-align: center;">509-783-7832</td> </tr> </table>	<b>3b</b> Administrator's EIN	91-1920081	<b>3c</b> Administrator's telephone number	509-783-7832		
<b>3b</b> Administrator's EIN	91-1920081							
<b>3c</b> Administrator's telephone number	509-783-7832							
<b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td><b>4b</b> EIN</td> <td></td> </tr> <tr> <td><b>4c</b> PN</td> <td></td> </tr> </table>	<b>4b</b> EIN		<b>4c</b> PN			
<b>4b</b> EIN								
<b>4c</b> PN								
<b>5a</b> Total number of participants at the beginning of the plan year .....		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;"><b>5a</b></td> <td style="width:40%; text-align: center;">2</td> </tr> <tr> <td><b>5b</b> Total number of participants at the end of the plan year.....</td> <td style="text-align: center;">0</td> </tr> <tr> <td><b>5c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....</td> <td style="text-align: center;">0</td> </tr> </table>	<b>5a</b>	2	<b>5b</b> Total number of participants at the end of the plan year.....	0	<b>5c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	0
<b>5a</b>	2							
<b>5b</b> Total number of participants at the end of the plan year.....	0							
<b>5c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	0							
<b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
<b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No						
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.								

<b>Part III</b>	<b>Financial Information</b>		
<b>7 Plan Assets and Liabilities</b>			
		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	340647	0
<b>b</b> Total plan liabilities.....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a).....	<b>7c</b>	340647	0
<b>8 Income, Expenses, and Transfers for this Plan Year</b>			
		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>		
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers).....	<b>8a(3)</b>		
<b>b</b> Other income (loss).....	<b>8b</b>	-29782	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		-29782
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	<b>8d</b>	310865	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses.....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g).....	<b>8h</b>		310865
<b>i</b> Net income (loss) (subtract line 8h from line 8c).....	<b>8i</b>		-340647
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

**Part IV Plan Characteristics****9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2A 2E 2F 2G 2J 3D

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

10	During the plan year:	Yes	No	Amount
<b>a</b>	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....		X	
<b>b</b>	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....		X	
<b>c</b>	Was the plan covered by a fidelity bond? .....	X		37000
<b>d</b>	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>e</b>	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.) .....		X	
<b>f</b>	Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>g</b>	Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....		X	
<b>h</b>	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....		X	
<b>i</b>	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 .....			

**Part VI Pension Funding Compliance****11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ..... ☐ Yes ☒ No**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

<b>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>	
<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>12d</b>	
<b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A		

**Part VII Plan Terminations and Transfers of Assets****13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ..... ☒ Yes ☐ NoIf "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 control of the PBGC? ..... ☒ Yes ☐ No**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	12/06/2010	MICHAEL ATCHISON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

PLAN NAME: Monte Nail CPA, PS 401(k) Profit Sharing Plan

PLAN NUMBER: 001

EIN: 91-1920081

PLAN YEAR END: 01/01/2010-06/30/2010

We attempted to submit this final 2010 5500-SF for the above plan prior to the 2010 5500 Forms becoming available and received a Filing Error. We are now resubmitting the 2010 5500-SF on the 2010 Forms; we are resubmitting the originally signed 5500-SF signed by the client on the 2009 5500-SF forms (attached). None of the data has changed. We are just submitting electronically on the now available 2010 5500 forms.

## Form 5500-SF

Department of the Treasury  
Internal Revenue ServiceDepartment 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).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110  
1210-0089

2009

This Form is Open to Public  
Inspection**Part I** Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning	01/01/2010	and ending	06/30/2010
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan	<input type="checkbox"/> multiple-employer plan (not multiemployer)	<input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report	<input checked="" type="checkbox"/> final return/report	
	<input type="checkbox"/> an amended return/report	<input checked="" type="checkbox"/> short plan year return/report (less than 12 months)	
C Check box if filing under:	<input type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension	<input type="checkbox"/> DFVC program
	<input type="checkbox"/> special extension (enter description)		

**Part II** Basic Plan Information—enter all requested information

1a Name of plan MONTE NAIL CPA, PS 401(K) PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan	01/01/2005
2a Plan sponsor's name and address (employer, if for single-employer plan) MONTE NAIL, CPA PS  1880 FOWLER STREET  RICHLAND WA 99352	2b Employer Identification Number (EIN)	91-1920081
	2c Plan sponsor's telephone number	(509) 783-7832
	2d Business code (see instructions)	541211
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") SAME	3b Administrator's EIN	
	3c Administrator's telephone number	
4a If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN	
	4c PN	
5a Total number of participants at the beginning of the plan year .....	5a	2
b Total number of participants at the end of the plan year .....	5b	0
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	5c	0
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.		

**Part III** Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets .....	7a	340,647	0
b Total plan liabilities .....	7b		
c Net plan assets (subtract line 7b from line 7a) .....	7c	340,647	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers .....	8a(1)		
(2) Participants .....	8a(2)		
(3) Others (including rollovers) .....	8a(3)		
b Other income (loss) .....	8b	(29,782)	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	8c		(29,782)
d Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	8d	310,865	
e Certain deemed and/or corrective distributions (see instructions) .....	8e		
f Administrative service providers (salaries, fees, commissions) .....	8f		
g Other expenses .....	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g) .....	8h		310,865
i Net income (loss) (subtract line 8h from line 8c) .....	8i		(340,647)
j Transfers to (from) the plan (see instructions) .....	8j		

**Part IV Plan Characteristics**

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

**Part V Compliance Questions**

		Yes	No	Amount
<b>10</b> During the plan year:				
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		37,000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> 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.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> 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 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ..... ☐ Yes ☒ No
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
 (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)
- a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_
- If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.
- b** Enter the minimum required contribution for this plan year..... **12b**
- c** Enter the amount contributed by the employer to the plan for this plan year..... **12c**
- d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) ..... **12d**
- e** Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

- 13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ..... ☒ Yes ☐ No  
 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** 0
- b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... ☒ Yes ☐ No
- c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>		7/16/10	MONTE NAIL, PRESIDENT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>		7/16/10	MONTE NAIL, PRESIDENT
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor