## 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).

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

P	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.	1		
		dentification Information						
For	calendar plan year 2010 or fisc	al plan year beginning 01/01/201	0	and ending 1	2/31/2	2010		
Α -	This return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan		
В -	Γhis return/report is for:	X first return/report	final retur	n/report		_		
		an amended return/report	short plar	year return/report (less than 12 mo	nths)			
C (	Check box if filing under:	Form 5558	automatic	extension	,	DFVC program		
•								
Da	wt II Decis Dien Inform	special extension (enter description	,					
		mation—enter all requested inform	ation		1 h	There and all aids		
	Name of plan WN UP USA, LLC 401(K) PLAN	N			10	Three-digit plan number		
Onto	VVIV 01 00%, LEO 401(IV) 1 E/II	•				(PN) ▶ 001		
					1c	Effective date of plan		
						01/01/2010		
		ess (employer, if for single-employer	· plan)		2b	Employer Identification Number		
GRU	WN UP USA, LLC				(EIN) 42-1/6/382  2c Plan sponsor's telephone number			
	THIRD AVE. SOUTH SUITE 40	4			20	206-915-8811		
SEAT	TLE, WA 98104				2d	Business code (see instructions)		
						424300		
3a GRO	Plan administrator's name and WN UP USA, LLC	address (if same as Plan sponsor, e	enter "Same AVE. SOUT	e") FH SUITE 404	3b	Administrator's EIN 42-1767382		
		SEATTLE, V			3c	Administrator's telephone number		
						206-915-8811		
	•	an sponsor has changed since the la		eport filed for this plan, enter the	4b	EIN		
1	name, EIN, and the plan numbe	er from the last return/report. Sponso	or's name		4c	PN		
5a	Total number of participants at		5a	0				
b		t the end of the plan year				2		
C	• •	rith account balances as of the end o			5b	_		
C				•	5c	2		
6a	Were all of the plan's assets of	during the plan year invested in eligib	ole assets?	(See instructions.)		Yes No		
b		ne annual examination and report of						
		See instructions on waiver eligibility		•		Yes   No		
Do	rt III Financial Inform	ner 6a or 6b, the plan cannot use F	orm 5500-	SF and must instead use Form 55	00.			
		ation				4.5		
7	Plan Assets and Liabilities		_	(a) Beginning of Year	)	(b) End of Year 22226		
-	Total plan liabilities		. 7a			0		
b		71. funcio lin a 7a\			_	22226		
<u>C</u>		7b from line 7a)	. 7с					
8	Income, Expenses, and Trans Contributions received or rece			(a) Amount		(b) Total		
а			. 8a(1)	10125	5			
	(2) Participants		. 8a(2)	10350	)			
	(3) Others (including rollovers	.)		(	)			
b	, ,	, 	1	1751				
С	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	8c			22226		
d	Benefits paid (including direct	rollovers and insurance premiums						
			. 8d	,	$\dashv$			
е		tive distributions (see instructions)			_			
f	Administrative service provide	rs (salaries, fees, commissions)	. 8f	(	_			
g	·			(	)			
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	. 8h			0		
į		e 8h from line 8c)				22226		
j	Transfers to (from) the plan (se	ee instructions)	. 8i					

	Fo	rm 5500-SF 2010 Page <b>2-</b>					
Par	t IV	Plan Characteristics					
	If the p	lan provides pension benefits, enter the applicable pension feature codes from the List of Plan Cha	acteris	stic Co	des in	the instructions:	
	2E 2						
b	If the p	lan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Char	acteris	tic Co	des in 1	the instructions:	
art	t V	Compliance Questions					
0	During	g the plan year:		Yes	No	Amount	
а		here a failure to transmit to the plan any participant contributions within the time period described in FR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X		
b		there any nonexempt transactions with any party-in-interest? (Do not include transactions reported a 10a.)	10b		X		
С	Was	the plan covered by a fidelity bond?	10c		X		
d		e plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud nonesty?	10d		X		
е	insura	any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, ince service or other organization that provides some or all of the benefits under the plan? (See ctions.)	10e		X		
f	Has th	ne plan failed to provide any benefit when due under the plan?	10f		X		
g	Did th	e plan have any participant loans? (If "Yes," enter amount as of year end.)	10q		X		
h		is an individual account plan, was there a blackout period? (See instructions and 29 CFR 101-3.)	10h		Х		
i		was answered "Yes," check the box if you either provided the required notice or one of the tions to providing the notice applied under 29 CFR 2520.101-3	10i				
art	VI F	Pension Funding Compliance					
1		a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and cor					
2	Is this	s a defined contribution plan subject to the minimum funding requirements of section 412 of the Cod	e or se	ction 3	302 of	ERISA? Yes No	
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						
а	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						
	-	mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13		г			
b	Enter	the minimum required contribution for this plan year			12b		
		the amount contributed by the employer to the plan for this plan year			12c		
d	d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)						

## Part VII Plan Terminations and Transfers of Assets

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....

e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....

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)

N/A

No

No

Yes

Yes X No

Yes

## 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.

SIGN	Filed with authorized/valid electronic signature.	02/28/2011	LORNA FONG				
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator				
SIGN							
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor				