Form 5500-SF

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

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).

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

| | ension Benefit Guaranty Corporation | ▶ Complete all entries in accor | dance wit | n the instructions to the Form 550 | 0-SF. | | | | |
|---|--|---|-------------|-------------------------------------|------------------|--|--|--|--|
| | | dentification Information | | | | | | | |
| For | For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010 | | | | | | | | |
| Α - | This return/report is for: | single-employer plan | multiple-e | employer plan (not multiemployer) | | one-participant plan | | | |
| | This return/report is for: | 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 | automatio | extension | | DFVC program | | | |
| | | special extension (enter description | on) | | | | | | |
| Pa | rt II Basic Plan Inform | mation—enter all requested inform | nation | | | | | | |
| 1a | Name of plan | | | | 1b | Three-digit | | | |
| SER | OYAL USA, INC. 401(K) PLAN | AND TRUST | | | | plan number 001 | | | |
| | | | | | | (PN) • | | | |
| | | | | | 1c | Effective date of plan 01/01/2007 | | | |
| 2a | Plan sponsor's name and addr | ess (employer, if for single-employer | r plan) | | 2b | Employer Identification Number | | | |
| | DYAL USA, INC. | ooo (omployor, ii for omigio omployor | piany | | (EIN) 98-0167001 | | | | |
| 1810 | 3 NE 68TH STREET | | | | 2c | Plan sponsor's telephone number 425-285-1462 | | | |
| SUIT | E C100 | | | | 24 | Business code (see instructions) | | | |
| REDI | MOND, WA 98052 | | | | 24 | 424210 | | | |
| 3a | Plan administrator's name and DYAL USA, INC. | address (if same as Plan sponsor, 6 | enter "Same | e") | 3b | Administrator's EIN 98-0167001 | | | |
| SER | TAL USA, INC. | SUITE C100 |) | | 30 | Administrator's telephone number | | | |
| | | REDMOND, | WA 96052 | | | 425-285-1462 | | | |
| | • | an sponsor has changed since the la | | port filed for this plan, enter the | 4b EIN | | | | |
| ı | name, EIN, and the plan numbe | er from the last return/report. Sponso | or's name | | 4c | PN | | | |
| 5a | Total number of participants at | t the beginning of the plan year | | | 5a | 7 | | | |
| | | | 5b | 4 | | | | | |
| Total number of participants at the end of the plan year Total number of participants with account balances as of the end of the plan year (defined benefit plans do not | | | | | | | | | |
| complete this item) | | | | • | 5c | 4 | | | |
| 6a | Were all of the plan's assets of | during the plan year invested in eligib | ole assets? | (See instructions.) | | Yes No | | | |
| 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.) | | | | | | | | |
| | | ner 6a or 6b, the plan cannot use F | | • | | | | | |
| Pa | rt III Financial Inform | | 0 | or and made motoda add r orm do | | | | | |
| 7 | Plan Assets and Liabilities | | | (a) Beginning of Year | | (b) End of Year | | | |
| а | Total plan assets | | 7a | 113625 | 5 | 86317 | | | |
| | • | | | | | | | | |
| С | Net plan assets (subtract line 7 | 7b from line 7a) | 7с | 113625 | 5 | 86317 | | | |
| 8 | Income, Expenses, and Trans | fers for this Plan Year | | (a) Amount | | (b) Total | | | |
| а | Contributions received or receivable from: (1) Employers | | | | 2 | • | | | |
| | (1) Employers | | | 9563 | _ | | | | |
| | (2) Participants | | 8a(2) | 20728 | 3 | | | | |
| _ | (3) Others (including rollovers | 5) | 8a(3) | 00.45 | _ | | | | |
| b | Other income (loss) | | 8b | 9047 | _ | 0000 | | | |
| C | | 8a(2), 8a(3), and 8b) | . 8c | | | 39338 | | | |
| d | | rollovers and insurance premiums | 8d | 66646 | 5 | | | | |
| е | Certain deemed and/or correct | tive distributions (see instructions) | 8e | | | | | | |
| f | Administrative service provide | rs (salaries, fees, commissions) | 8f | | | | | | |
| g | Other expenses | | 8g | | | | | | |
| h | Total expenses (add lines 8d, | 8e, 8f, and 8g) | 8h | | | 66646 | | | |
| i | Net income (loss) (subtract line | e 8h from line 8c) | 8i | | | -27308 | | | |
| i | Transfers to (from) the plan (se | ee instructions) | . 8i | | | | | | |

| | F | Form 5500-SF 2010 Page 2- | | | | | | | | |
|-----|---|--|-------------------|---------|----------|------------|-------|------|-----|------|
| Par | t IV | Plan Characteristics | | | | | | | | |
| Эа | | e plan provides pension benefits, enter the applicable pension feature codes from the List of Plan | Character | stic Co | odes in | the instru | ction | s: | | |
| h | | 2F 2G 2J 2K plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan C | haractari | etic Co | doc in t | the instru | ction | | | |
| D | 11 1116 | s plant provides wellare benefits, effect the applicable wellare feature codes from the List of Filan C | naracien | Stic CO | ues III | ine manac | Juona | ٠. | | |
| art | : V | Compliance Questions | | | | | | | | |
| 0 | Duri | ing the plan year: | | Yes | No | | Am | ount | | |
| а | | s there a failure to transmit to the plan any participant contributions within the time period describe CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) | d in 10a | | X | | | | | |
| b | | re there any nonexempt transactions with any party-in-interest? (Do not include transactions repor ine 10a.) | ted 10b | | X | | | | | |
| С | Wa | s the plan covered by a fidelity bond? | 10c | X | | | | | 10 | 0000 |
| d | | the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fra ishonesty? | ud 10 d | | X | | | | | |
| е | insu | re any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, irance service or other organization that provides some or all of the benefits under the plan? (See ructions.) | 10e | X | | | | | | 796 |
| 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 | | | | | (| 6355 |
| h | | is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.) | 10h | | X | | | | | |
| i | | Oh was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | | | | | |
| art | VI | Pension Funding Compliance | • | | | | | | | |
| 11 | | is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and | | | | | | Yes | 3 X | No |
| 2 | | nis a defined contribution plan subject to the minimum funding requirements of section 412 of the | | | | | | Yes | X | No |
| | (If "Y | Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) | | | | | | _ | | |
| а | | waiver of the minimum funding standard for a prior year is being amortized in this plan year, see in | | | | | | | | |
| If | - | nting the waiverting the waiverting the waiver | | | Day | | rea | ar | | _ |
| | • | er the minimum required contribution for this plan year | | Г | 12b | | | | | |
| С | Ente | Enter the amount contributed by the employer to the plan for this plan year | | | | | | | | |
| _ | 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) | | | | | | | | | |
| е | Will | the minimum funding amount reported on line 12d be met by the funding deadline? | | <u></u> | | Yes | | No | X | N/A |
| art | VII | Plan Terminations and Transfers of Assets | | | | · | | | | |
| 3a | Has | a resolution to terminate the plan been adopted during the plan year or any prior year? | | | | | | Yes | 3 X | No |
| | | es," enter the amount of any plan assets that reverted to the employer this year | | Γ | 13a | | | | | |

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

Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control

which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):

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.

Yes No

13c(3) PN(s)

13c(2) EIN(s)

| SIGN | Filed with authorized/valid electronic signature. | 07/27/2011 | GLEN PERRY | |
|------|---|--|--|--|
| HERE | Signature of plan administrator | Date Enter name of individual signing as plan admini | | |
| SIGN | | | | |
| HERE | Signature of employer/plan sponsor | Date | Enter name of individual signing as employer or plan sponsor | |