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).

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

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	rt I Annual Report Identification Information						
For	calendar plan year 2010 or fiscal plan year beginning 01/01/2010	0	and ending	12/31/2	2010		
Α .	This return/report is for: Single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan		
В	This return/report is for: first return/report	port final return/report					
	an amended return/report	short plar	year return/report (less than 12 mg	onths)			
С	Check box if filing under: Form 5558 automatic extension				DFVC program		
	special extension (enter descriptio	n)			_		
Pa	rt II Basic Plan Information—enter all requested information	ation					
	Name of plan			1b	Three-digit		
SMA	SHING IDEAS, INC. EMPLOYEES SAVINGS TRUST				plan number 001		
				10	(PN)		
				10	Effective date of plan 09/01/2000		
2a	Plan sponsor's name and address (employer, if for single-employer	plan)		2b	Employer Identification Number		
SMA	SHING IDEAS, INC.				(EIN) 91-2013681		
1601	SECOND AVENUE, SUITE 900			2c	Plan sponsor's telephone number 206-378-0100		
	TLE, WA 98101			2d	Business code (see instructions)		
					541512		
3a SMA	Plan administrator's name and address (if same as Plan sponsor, et HING IDEAS, INC. 1601 SECON	nter "Same	e") IE, SUITE 900	3b	Administrator's EIN 91-2013681		
	SEATTLE, W		_,,	3c	Administrator's telephone number		
					206-378-0100		
	the name and/or EIN of the plan sponsor has changed since the last name, EIN, and the plan number from the last return/report. Sponso		port filed for this plan, enter the	4b	EIN		
	name, cinv, and the plan number from the last return/report. Sponso	i S Hallie		4c	PN		
5a	Total number of participants at the beginning of the plan year			5a	66		
b	Total number of participants at the end of the plan year			5b	68		
C	Total number of participants with account balances as of the end of				45		
	complete this item)			. 5c	□ □ □		
ъа b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a		,		Yes No		
D	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a				Yes No		
_	If you answered "No" to either 6a or 6b, the plan cannot use Fo	orm 5500-	SF and must instead use Form 5	500.			
Pa	rt III Financial Information		T	1			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year		
	Total plan assets	. 7a	91192		108737		
	Total plan liabilities		23 91169		4007275		
<u></u>	Net plan assets (subtract line 7b from line 7a)	7c		15	1087372		
8 a	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount		(b) Total		
а	(1) Employers	8a(1)					
	(2) Participants	8a(2)	10731	8			
	(3) Others (including rollovers)	8a(3)	2003	7			
b	Other income (loss)	8b	9531	2			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			222667		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	4699	0			
е	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			46990		
i	Net income (loss) (subtract line 8h from line 8c)	. 8i			175677		
i	Transfers to (from) the plan (see instructions)	Q;					

	Fo	orm 5500-SF 2010 Page 2-							
ar	t IV	Plan Characteristics							
		plan provides pension benefits, enter the applicable pension feature codes from the List of Plan 2 F 2 G 2 J 2 K 3 D	Character	istic Co	des in	the instruc	tions:		
		plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan	Characteri	stic Cod	des in t	the instruct	tions:		
art	: V	Compliance Questions							
0		g the plan year:		Yes	No		Amount		
а		there a failure to transmit to the plan any participant contributions within the time period describ FR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		1	X				
b		there any nonexempt transactions with any party-in-interest? (Do not include transactions reple 10a.)			X				
С	Was	the plan covered by a fidelity bond?	100	X				200000	
d		ne plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by the plan's fidelity bond, the plan's fidelity bon			X				
е	insur	any fees or commissions paid to any brokers, agents, or other persons by an insurance carrie ance service or other organization that provides some or all of the benefits under the plan? (Se actions.)	е	X				5036	
f	Has t	he plan failed to provide any benefit when due under the plan?	··· 10f		X				
g	Did th	ne plan have any participant loans? (If "Yes," enter amount as of year end.)	100	X				20758	
h		is an individual account plan, was there a blackout period? (See instructions and 29 CFR .101-3.)	10h		X				
i		n was answered "Yes," check the box if you either provided the required notice or one of the otions to providing the notice applied under 29 CFR 2520.101-3	10i						
art	VI	Pension Funding Compliance							
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))								
2	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.)								
а	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								
lf y	you co	empleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to li	ne 13.	_					
b	Enter	the minimum required contribution for this plan year		12b 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)								
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?					Yes	No	N/A	
art	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? If "Yes," enter the amount of any plan assets that reverted to the employer this year.....

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

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)

Yes X No

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.	10/13/2011	CAROLYN ROUGH
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