Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

► Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110 1210-0089

2011

This Form is Open to Public Inspection

					Inspection		
Part I Annual Report Identification Information							
For cale	ndar plan year 2011 or fiscal p	lan year beginning 01/01/2011		and ending 12/31/2	011		
A This	eturn/report is for:	a multiemployer plan;	a multipl	e-employer plan; or			
	•	a single-employer plan;	a DFE (s	specify)			
			<u> </u>	· · · · · · · · · · · · · · · · · · ·			
B This	return/report is:	the first return/report;	the final	return/report;			
		an amended return/report;	a short p	rt plan year return/report (less than 12 months).			
C If the	plan is a collectively-bargaine	d plan, check here					
D Chec	k box if filing under:	Form 5558;	automat	ic extension;	the DFVC program;		
		special extension (enter des	scription)				
Part	II Basic Plan Inform	nation—enter all requested informa	ation				
1a Nam	ne of plan	RVICES PS 401(K) PROFIT SHAR			1b Three-digit plan number (PN) ▶	001	
WILLER	& WILLER CONSULTING SE	KVIOLO FO 401(K) FROFTI SHAK	ING FLAN		1c Effective date of plan 01/01/1997		
22 Plan	ananaar'a nama and addrasa	, including room or suite number (E	mployer if for single	omployer plan)	2b Employer Identifica	tion	
Za Fiai	i sporisor s riame and address	, including room of suite number (E	mployer, ir for single	-employer plan)	Number (EIN)		
MILLER	& MILLER CONSULTING SE	RVICES, P.S.			91-1714114		
MILLER & MILLER, P.S.					2c Sponsor's telephone number 206-281-0281		
	CRAMER ST E, WA 98199-1005		4240 W CRAMER ST SEATTLE, WA 98199-1005			9	
					541211		
Caution	: A penalty for the late or inc	complete filing of this return/repo	rt will be assessed	unless reasonable cause is	s established.		
		enalties set forth in the instructions, s the electronic version of this return					
SIGN	Filed with authorized/valid ele	ctronic signature.	01/10/2012	STEVEN MILLER			
HERE Signature of plan administrator		rator	Date	l signing as plan administrator			
	<u>.</u>				<u> </u>		
SIGN HERE							
	Signature of employer/plan	n sponsor	Date	Enter name of individual si	gning as employer or plan sp	onsor	
SIGN							
HEDE							

Signature of DFE Date Enter name
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

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Enter name of individual signing as DFE

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	Plan administrator's name and address (if same as plan sponsor, enter "Sam LLER & MILLER CONSULTING SERVICES, P.S.		3b Administrator's EIN 91-1714114				
	40 W CRAMER ST ATTLE, WA 98199-1005				ministrator's telephone mber 206-281-0281		
4	If the name and/or EIN of the plan sponsor has changed since the last return the plan number from the last return/report:	n/report filed for	this plan, enter the name, EIN	and	4b EIN		
а	Sponsor's name				4c PN		
5	Total number of participants at the beginning of the plan year			5	2		
6	Number of participants as of the end of the plan year (welfare plans complete	e only lines 6a,	6b, 6c, and 6d).				
а	Active participants			. 6a	2		
b	Retired or separated participants receiving benefits			6b	0		
С	Other retired or separated participants entitled to future benefits			6c	0		
d	Subtotal. Add lines 6a , 6b , and 6c			6d	2		
е	Deceased participants whose beneficiaries are receiving or are entitled to re-			6e	0		
f	Total. Add lines 6d and 6e	. 6f	2				
g	Number of participants with account balances as of the end of the plan year complete this item)	. 6g	2				
h	Number of participants that terminated employment during the plan year with less than 100% vested	6h	0				
7	Enter the total number of employers obligated to contribute to the plan (only	7					
	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2G 2J 3B 3E b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:						
9a	Plan funding arrangement (check all that apply) (1) Insurance	9b Plan ber (1)	nefit arrangement (check all tha	at apply)			
	(2) Code section 412(e)(3) insurance contracts	(2)	Code section 412(e)(3)	insuranc	e contracts		
	(3) Trust	(3)	X Trust				
40	(4) General assets of the sponsor	(4)	General assets of the sp				
10	Check all applicable boxes in 10a and 10b to indicate which schedules are a	attached, and, w	here indicated, enter the numb	oer attac	hed. (See instructions)		
а	Pension Schedules (1) R (Retirement Plan Information)	b General	Schedules H (Financial Inform	nation)			
	(2) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) (3) (4)	I (Financial Inform A (Insurance Infor C (Service Provide	mation)	,		
	(3) SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5) (6)	D (DFE/Participati	-			

SCHEDULE I (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Financial Information—Small Plan

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

File as an attachment to Form 5500.

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

and ending 12/ Three-digit	31/2011	
Three-digit		
plan number (PN)	•	001
Employer Identificati	ion Numbe	er (EIN)
-1714114		
	plan number (PN)	plan number (PN)

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.

1	Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
а	Total plan assets	. 1a	440010	484902
b	Total plan liabilities	. 1b	0	0
С	Net plan assets (subtract line 1b from line 1a)	1c	440010	484902
2	Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
а	Contributions received or receivable:			
	(1) Employers	. 2a(1)	51060	
	(2) Participants	. 2a(2)	0	
	(3) Others (including rollovers)	2a(3)	0	
b	Noncash contributions	. 2b	0	
С	Other income	. 2c	-6168	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		44892
е	Benefits paid (including direct rollovers)	. 2e	0	
f	Corrective distributions (see instructions)	. 2f	0	
g	Certain deemed distributions of participant loans (see instructions)	. 2g	0	
h	Administrative service providers (salaries, fees, and commissions)	. 2h	0	
i	Other expenses	. 2i	0	
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	. 2j		0
k	Net income (loss) (subtract line 2j from line 2d)	. 2k		44892
<u> </u>	Transfers to (from) the plan (see instructions)	. 2I		0

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	No	Amount
а	Partnership/joint venture interests	3a		X	
b	Employer real property	3b		X	
	Real estate (other than employer real property)			X	
d	Employer securities	3d		X	
	Participant loans			X	

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Schedule I (Form 5500) 2011

		Г					
	ı		Yes	No		Amount	
3f	Loans (other than to participants)	3f		X			
g	Tangible personal property	3g		X			
Pa	rt II Compliance Questions						
4	During the plan year:		Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period			110	·	· · · · · · · · · · · · · · · · · · ·	
	described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		Х			
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X			
С	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X			
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X			
е	Was the plan covered by a fidelity bond?	4e		X			
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X			
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X			
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X			
i	Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X			
j	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		X			
k	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	X				
ı	Has the plan failed to provide any benefit when due under the plan?	41		X			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n					
5a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year	Ye	s XN	lo A	mount:		
5b	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ide transferred. (See instructions.)				hich assets o	r liabilities	were
	5b(1) Name of plan(s)			5b(2)	EIN(s)	5	b(3) PN(s)
		_					