	Form 5500-SF			Report of Small Emplo	OMB Nos. 1210-0110 1210-0089				
	Department of the Treasury Internal Revenue Service	Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employe				2010			
En	Department of Labor Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of th Employee Benefits Security Administration Internal Revenue Code (the Code).					This Form is Open to Public			
P	Pension Benefit Guaranty Corporation Complete all entries in accordance with the instructions to the Form 5500-SF.								
		entification Information	0		0/24/	2014			
	calendar plan year 2010 or fisca	al plan year beginning 11/01/2010			0/31/2				
	This return/report is for:		•	mployer plan (not multiemployer)		one-participant plan			
Β.	This return/report is for:	first return/report	final retur	·					
•	<u>/</u>	an amended return/report		year return/report (less than 12 mc	nths)				
C	Check box if filing under:	Form 5558		extension		DFVC program			
De	rt II Basia Dian Inform	special extension (enter descriptio	,						
	art II Basic Plan Inform Name of plan	nation—enter all requested informa	ation		1b	Three-digit			
	. SMITH 401K PLAN					plan number 001			
						(PN) ►			
					10	Effective date of plan 06/15/2008			
	Plan sponsor's name and addre	ess (employer, if for single-employer	plan)		2b	Employer Identification Number (EIN) 91-1602224			
					2c	Plan sponsor's telephone number 360-671-1178			
	1265 W. AXTON ROAD FERNDALE, WA 98248					Business code (see instructions)			
3a	Plan administrator's name and	address (if same as Plan sponsor, er			3b	Administrator's EIN			
M. C.	. SMITH CONSTRUCTION, INC	. 1265 W. AXT FERNDALE,			20	91-1602224			
				3c Administrator's telephone num 360-671-1178					
4 If the name and/or EIN of the plan sponsor has changed since the las name, EIN, and the plan number from the last return/report. Sponsor				port filed for this plan, enter the	4b EIN				
1	name, EIN, and the plan number	r from the last return/report. Sponso	r's name		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			
С		th account balances as of the end of			5c	0			
6a	Sa Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)					Yes 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.)								
Pa	rt III Financial Informa								
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year			
а	Total plan assets		7a	611	2	0			
b	Total plan liabilities		7b						
C		b from line 7a)	7c	611	2	0			
8	Income, Expenses, and Transf			(a) Amount	_	(b) Total			
а	Contributions received or received (1) Employers	vable from:	8a(1)						
			8a(2)	86	2				
	(3) Others (including rollovers)								
b	Other income (loss)		8b	101	1				
С	Total income (add lines 8a(1),	3a(2), 8a(3), and 8b)	8c			1873			
d		ollovers and insurance premiums	8d	617	5				
е	1 ,	ve distributions (see instructions)	8e						
f	Administrative service provider	s (salaries, fees, commissions)	8f	181	0				
g	Other expenses		8g						
h	Total expenses (add lines 8d, 8	Be, 8f, and 8g)	8h			7985			
i	() (8h from line 8c)				-6112			
j	Transfers to (from) the plan (se	e instructions)	8j						

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Part IV **Plan Characteristics**

- If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 9a 2E 2K 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	Du	ring the plan year:		Yes	No	Α	mount		
а		as there a failure to transmit to the plan any participant contributions within the time period described in 9 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		Х				
b		ere there any nonexempt transactions with any party-in-interest? (Do not include transactions reported line 10a.)	10b		x				
С	W	as the plan covered by a fidelity bond?	10c		Х				
d	or	the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud dishonesty?	10d		x				
е	ins	ere any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, urance service or other organization that provides some or all of the benefits under the plan? (See tructions.)	10e		x				
f	На	s the plan failed to provide any benefit when due under the plan?	10f		Х				
g	Die	d the plan have any participant loans? (If "Yes," enter amount as of year end.)	10q		Х				
h	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)								
i	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))								٧o
12	ls	this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction 3	802 of E	ERISA?	Yes	s 🗡 I	No
	(lf	'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								
lf y	you	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		r					
b	En	ter the minimum required contribution for this plan year			12b				
С	En	ter the amount contributed by the employer to the plan for this plan year			12c				
d		btract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left gative amount)		[12d				
е	Wi	I 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	На	s a resolution to terminate the plan been adopted during the plan year or any prior year?					X Yes	1 6	No
	lf "	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?								
C		luring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify tl ich assets or liabilities were transferred. (See instructions.)	ne pla	n(s) to					
1	13c(1) Name of plan(s):				c(2) Ell	N(s)	13c(3) PN(s	s)
Caut	ion:	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ise is	establi	ished.			

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.	05/10/2012	MONTAGUE C. SMITH, JR.		
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator		
SIGN	Filed with authorized/valid electronic signature.	05/10/2012	MONTAGUE C. SMITH, JR.		
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor		

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Department of Treasury Internal Revenue Service Ogden, UT 84201-0073

Re: Letter of Reasonable Cause M.C. Smith 401k Plan 1265 W. Axton Rd. Ferndale, WA 98248 EIN # 91-1602227 Plan Years Ending: 12/31/2009 & 10/31/2010

To Whom It May Concern:

Please be informed that the 2009 5500 was filed for the above mentioned plan, however due to a software error the filing was rejected. During the month of October 2010 our TPA became locked out of the DOL website forcing them to be issued a new filing ID. They had already filed hundreds of 5500's that day through the Web Client software. Apparently receiving the new filing credentials caused the filing pin to clear out of all electronically signed forms they had filed. The TPA did not realize this happened until after the extended 10/15 filing deadline and still do not know to what extent the damage it has caused. This error was not the fault of the plan or the TPA. The TPA has since discontinued using the Web Client software used in 2009 because of the numerous filing issues for that plan year.

The 2009 5500 was filed as a final filing on 10/11/2010. The plan was then removed from the TPA's system as they were under the impression that the 2009 filing had been received by the DOL. It was recently brought to our attention that not only was the 2009 filing rejected but should not have been a final filing. The final filing should have been a short plan year in 2010.

As this plan has never been late on any filings or been out of compliance in any way and the plan is no longer active, please accept this letter, along with the 2009 and 2010 filings, as a formal request to abate any future penalties regarding the 2009 & 2010 filings. Thank you in advance for your consideration in this unfortunate mistake.

Sincerely,

M. C. Smith 401k Plan

MC SMITH CONST PAGE 10/11

			D	Denert of Creall Employ		OME Nos. 1210-0110			
Form 5500-SF Short Form Annual Return/Report of Small Employ Benefit Plan									
Department of the Treasury Internal Revenue Service This form is required to be filed under sections 104 and 4065 of th Retirement Income Security Act of 1974 (ERISA), and section 60									
EA	Department of Labor ployee Benefits Security Administration	This Form is Open to Public Inspection							
P	ension Benafit Guaranty Corporation	> Complete all entries in acco	ordance wit	h the Instructions to the Form 5500	-SF.	наресооп	_		
		entification information				10/31/2011	_		
For	calendar plan year 2010 or fisca		11/01/2		-		-		
	Fille Foturninoport to terr	X single-employer plan		employer plan (not multiemployer)		one-participant plan			
В 1	This return/report is for:		Rnal retu						
				n year return/report (less than 12 mor	ពេទ)				
C (Check box if filing under:	Form 5558		c extension	2	DFVC program			
		special extension (enter descrip					_		
		nation-enter all requested infor	mation		46	Three-digit			
та	Name of plan M. C. SMITH 401K PI	LAN			10	plan number			
				14		(PN) 001			
					10	Effective date of plan 06/15/2008			
20	Disp Apongor's AAMA ANd addb	ase Jampiovar if fas cinala ampiov	(nela ne		2b	Employer Identification Number	-		
20	M. C. SMITH CONSTRU	ess (employer, if for single-employed) JCTION, INC.	ы рапу			(EIN) 91-1602224			
					2c	Plan sponsor's telephone number (360) 671-1178			
	1265 W. AXTON ROAD				2d	Business code (see instructions)	-		
	FERNDALE		05570	WA 98248	ALCOLOGY .	236110	_		
	Plan administrator's name and SAME	address (if same as Plan sponsor,	enter *Sam	ie")	3b	Administrator's EIN			
					3c	Administrator's telephone number	-		
	an harachadh an b						_		
- 4 h	f the name and/or EIN of the pla name. EIN, and the plan numbe	an sponsor has changed since the l ir from the last return/report. Spon:	last retum/n sor's name	aport filed for this plan, enter the	4b	EIN			
					4c	PN			
5a	Total number of participants at	t the beginning of the plan year			5 a		2		
		e en en de las él de conservant servation des de la conservation de la conservation de la conservation de la co			5b		0		
¢		ith account balances as of the end		year (defined benefit plans do not	5c		0		
				(See instructions.)		X Yes 🛛 No)		
b				andent qualified public accountant (IQ tions.)		X Yes 🗌 No	,		
	If you answered "No" to eith	ier 6a or 6b, the plan cannot use		-SF and must instead use Form 550			200		
Pa	rt III Financial Inform	ation							
7	Plan Assets and Liabilities		L III	the state of the s		(b) End of Year			
a	and the second sec			6,11	2		Ô		
	Total plan ilabilities	32 329 189	<u>7b</u>	6,11		X XX X XX X XX XX XX XX XX XX XX X_X X	0		
8	Income, Expenses, and Transf	7b from line 7a)	7c	(a) Amount	-		⊻.		
a	Contributions received or received			(a) Amount		(b) Total	-		
			8a(1)	······································					
	and the second second second second second	······		86	2	(고) 등 (PA) (here (A))			
)			- · · :				
þ				1,01	1	i <u>sta status s</u>	_		
c d		8a(2), 8a(3), and 8b) rollovers and insurance premiums	<u>8c</u>		: : :	1,97	4		
u		nowovers and insurance premiums		6,17	5		•		
e		live distributions (see instructions).	and the second division of the second divisio				2		
f		rs (salaries, fees, commissions)		1,81	0: •				
9		1999941881 18848181818441848.1			÷.,	<u>ir staatsas suidtsas s</u>	_		
h		8e, 8f, and 8g)				7,98	_		
- 1 - 1		≥ 8h from line 8c) ee instructions)			2	(6,112	2		
For		OMB Control Numbers, see the instruc	<u> </u>	n 5500-8F.	i.	the second se	_		
	0			xaaa IIA		Form 5500-3F (2010) 9.092308	à.		

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Form 5500-SF 2010

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Par	t IV Plan Characteristics								
	If the plan provides pension benefits, enter the applicable pension f 2E 2F 2G 2J 2K 3E								
b	If the plan provides welfare benefits, enter the applicable welfare for	eature codes from the	List of Plan Characteria	stic Code	es in the	Instruction			
Part	V Compliance Questions								
10	During the plan year:			Yes	No	Ar	nount		
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	clary Correction Progr	ram) 10a		x				
b	Were there any nonexempt transactions with any party-in-Interests on fine 10a.)			x					
C	Was the plan covered by a fidelity bond?		, 10c		X				
d	Did the plan have a loss, whether or not reimbursed by the plan's to or dishonesty?				x				
e	Were any fees or commissions paid to any brokers, agents, or othe insurance service or other organization that provides some or all o instructions.)	ie plan? (See		x					
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.)			x				
ĥ	if this is an individual account plan, was there a blackout period? (- 2520.101-3.)			x					
I	If 10h was answered "Yes," check the box if you either provided th exceptions to providing the notice applied under 29 CFR 2520.101			x .					
Part	VI Pension Funding Compliance								
11	Is this a defined banefit plan subject to minimum funding requireme 5500))	ants? (if "Yes," see in:	structions and complete	Schedu	lle SB (F	'orm	Yes X No		
12	Is this a defined contribution plan subject to the minimum funding		2				Yes X No		
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as application	able.)							
a	If a waiver of the minimum funding standard for a prior year is being								
	granting the waiver				Day	Ye	99r		
2.2	you completed line 12a, complete lines 3, 9, and 10 of Schedula		1.0		26				
b	Enter the minimum required contribution for this plan yeer								
C d	Enter the amount contributed by the employer to the plan for this plan for this plan for this plan for the second by the second				12c				
n	Subtract the amount in line 12c from the amount in line 12b. Enter negative emount)			L			N. 11 MA		
	e Will the minimum funding amount reported on line 12d be met by the funding deadline?								
Part			· • • •						
13a	Has a resolution to terminate the plan been adopted during the plan	er?,				X Yes No			
-	If "Yes," enter the amount of any plan assets that reverted to the employer this year						0		
	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?								
	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.)								
1	3c(1) Name of plan(s):			13¢(2) EIN(5	5)	13c(3) PN(s)		
						ĺ.			
	e								
Caut	ion: A penalty for the late or incomplete filing of this return/repu	ort will be assessed	uniess reasonable car	na le m	eta hile h	h			
			examined this return/re-	port, incl	ludina, if	fapolicable	······		
SBO	r penalties of perjury and other penalties set forth in the instructions Schedule MB completed and signed by an enrolled actuary, as well , it is true, correct, and complete	I as the electronic ver	sion of this return/repor	t, and to	the best	t of my kno	e, a Schedule wiedge and		
SBO	Schedule MB completed and signed by an enrolled actuary, as well, it is true, correct, and complete	as the electronic ver	MONTAGUE C. St			t of my kno	e, a Schedule wiedge and		
SB or belief	Schedule MB completed and signed by an enrolled actuary, as well , it is true, correct, and complete.	as the electronic ver		1ITH,	JR,		wiedge and		
SB or belief SIGI	Schedule MB completed and signed by an enrolled actuary, as well it is true, correct, and complete Signature of plan administrator Warry CLM	I as the electronic ver	MONTAGUE C. SI	1ITH, ual signi (ITH,	JR. ng as pla JR.	an adminis	wiedge and trator		