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 sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2011

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

P	•	lance witl	n the instructions to the Form 5500	-SF.			
	art I Annual Report Identification Information						
For	calendar plan year 2011 or fiscal plan year beginning 10/01/2011	1	and ending 12	2/31/20	011		
Α	This return/report is for:	a multiple	-employer plan (not multiemployer)		a one-particip	ant plan	
В	This return/report is: X the first return/report	the final r	eturn/report				
	an amended return/report	a short pla	n year return/report (less than 12 mo	nths)			
C	H	•	extension	Ĺ	DFVC progra	m	
0	special extension (enter description		, externel en	L	p		
D		,					
	Int II Basic Plan Information—enter all requested information	ation		416	- 1: :-		
	Name of plan MOCHA RETIREMENT PLAN				Three-digit plan number		
LIVL	VIOONA RETIREIVIENT LAN				(PN) ▶	001	
					Effective date of	plan	
					10/01/	•	
	Plan sponsor's name and address; include room or suite number (en	nployer, if	for a single-employer plan)	2b	Employer Identif	ication Numbe	er
LIVE	MOCHA, INC.			((EIN) 71-10	23648	
				2c	Sponsor's telepl		
	WESTERN AVE., SUITE 1000		_		206-856	6-1524	
SEAT	TLE, WA 98104			2d	Business code (ıs)
					61100		
	Plan administrator's name and address (if same as plan sponsor, en MOCHA, INC. 1011 WESTER			3b /	Administrator's E 71-10		
LIVEI	SEATTLE, WA		3011E 1000	30	Administrator's t		hor
				3 C /	206-856		DEI
4	If the name and/or EIN of the plan sponsor has changed since the la	ast return/	report filed for this plan, enter the	4b	EIN		
	name, EIN, and the plan number from the last return/report.			_			
	Sponsor's name			4c	PN		
5a	Total number of participants at the beginning of the plan year			5a			(
b	Total number of participants at the end of the plan year		·····	5b			32
С	Number of participants with account balances as of the end of the p	• (•	- -			22
	complete this item)			5c			
-	Were all of the plan's assets during the plan year invested in eligible		,			X Yes	No
b	Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a					X Yes	No
	If you answered "No" to either 6a or 6b, the plan cannot use Fo						
Pa	rt III Financial Information						
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End	of Year	
a	Total plan assets	7a	0		(3) =::0	123506	
b	Total plan liabilities	7b					
C	Net plan assets (subtract line 7b from line 7a)	7c	0			123506	
8	Income, Expenses, and Transfers for this Plan Year	70	(a) Amount		(b) T	otal	
а	Contributions received or receivable from:		(a) Amount		(5) 1	Otai	
_	(1) Employers	8a(1)					
	(2) Participants	8a(2)	51421				
	(3) Others (including rollovers)	8a(3)	70619				
b	Other income (loss)	8b	1466				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				123506	
d	Benefits paid (including direct rollovers and insurance premiums						
	to provide benefits)	8d					
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					
i	Net income (loss) (subtract line 8h from line 8c)	8i				123506	
j	Transfers to (from) the plan (see instructions)	8j					
		٠J					

F ~ " ~~	5500-SE 2011	

5500-SF 2011	Page 2 - 1

Plan Characteristics 9a 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 2K 2T 3D

Part IV

If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

)	V Compliance Questions							
•	During the plan year:		Yes	No		Amo	unt	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				
С	Was the plan covered by a fidelity bond?	10c		Χ				
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Χ				
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X					1
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		Χ				
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X				
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	10i						
art	VI Pension Funding Compliance							
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))	plete	Sched	ule SB	(Form		Yes	□ N
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						Yes	X No
	(If "Yes " complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)		0	002 01 1	INIOA: .	ш		<u> </u>
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver. Mon	th	and e	nter th	e date of	the let	tter rul	ing
lf y	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions granting the waiver	th	and e	nter th Day	e date of	the let	tter rul	ing
If y	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	th	and e	nter th Day	e date of	the let	tter rul	ing
If y b c	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	th of a	and e	nter th Day	e date of	the let	tter rul	ing
lf y b c d	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	th of a	and e	nter th Day 12b 12c 12d	e date of	the let Year	tter rul	ing
lf y b c d	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver. Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year. 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 negative amount). Will the minimum funding amount reported on line 12d be met by the funding deadline?	th of a	and e	nter th Day 12b 12c 12d	e date of	the let Year	tter rul	ing
lf y b c d e	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	th	and e	12b 12c 12d	e date of	the let	tter rul	ing
lf y b c d e	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver. Monou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year. 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 negative amount). Will the minimum funding amount reported on line 12d be met by the funding deadline? VII Plan Terminations and Transfers of Assets Has a resolution to terminate the plan been adopted in any plan year?	of a	and e	12b 12c 12d	e date of	the let	tter rul	ing
lf y b c d e art 3a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	12b 12c 12d	e date of	the let Year	tter rul r	ing N/A
b c d e art 3a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	12b 12c 12d	e date of	the let Year	tter rul	ing N/A
b c d art 3a b c	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	of a	and e	12b 12c 12d	Yes X	the let Year	tter rul r	N/A
b c d art 3a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruct granting the waiver	of a	and e	12b 12c 12d	Yes X	the let Year	ves	N/A
b c art 3a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruct granting the waiver	of a 1 under	and e	12b 12c 12d Y	Yes Es X	the let Year	ves	N/A

SIGN	Filed with authorized/valid electronic signature.	07/25/2012	CYNTHIA MASON
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

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 sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2011

This Form is Open to Public Inspection

			Identification Inforn	nation					
For	calendar p	plan year 2011 or fis	scal plan year beginning	10/01/20	11	and ending	12/31/	2011	
Α.	This return	n/report is for:	X a single-employer pla	n [a multiple	-employer plan (not multiemployer)	9	a one-partici	nant nlan
		n/report is:	X the first return/report	F	=	elurn/report		U a one parties	park plan
U	i ilis i ciui i	meport is.		L	-	200 / 200 × 100 200 40 € 100 x 200 200 x	100 10		
_			an amended return/re	bour Ex	=	in year return/report (less than 12 m	ionths,		
C	Check box	cif filing under:	X Form 5558	L	automatic	extension		☐ DFVC progra	am
			special extension (en		41 (10 (10) • 10				
Pa	rt II 🛮 E	Basic Plan Info	rmation—enter all requi	ested inforn	nalion			Well and the second	T ST STATE OF THE
1a	Name of	plan					1b	Three-digit	
LIVE	МОСНА Р	RETIREMENT PLAN	1					plan number	
							0	(PN) >	001
							1c	Effective date of	
22	Dian spar	scor's name and ad-	droce: include room or aui!	a numbar (7	-	10/01/3	4 4 5 1 1 2
LÍVE	MOCHA,	INC.	ress, include room or suit	e number (employer, ii	for a single-employer plan)	2b	Employer Identi	
								(EIN) 71-102	SECTION AND AND ADDRESS OF THE ADDRE
	er / 100 (200 (200 (200 (200 (200 (200 (200						2C	Sponsor's telep	
	WESTEF ITLE WA	RN AVE., SUITE 100	00				24	206-856	
Olar	I I Later VY77	30104					Zu	611000	(see instructions)
3a	Plan adm	inistrator's name an	nd address (if same as plar	n sponsor, (enter "Same	ⁿ \	3h	Administrator's	
SAM			383 38 55.0	i ruminatika		r.	0.0	71-102	
							3c	Administrator's	telephone number
	0.15-12	And the second s	Product Control Company and Management and Control Control Control Control		-0	The second of th		206-850	5-1524
4			e plan sponsor has change mber from the last return/re		last return/i	report filed for this plan, enter the	4b	EIN	
а	Sponsor's		niber morn the last returning	,port.			4c	DNI	
	The second secon	Control of the Contro	at the beginning of the pla	n vear			-	FIN	
b							5a	-	0
							5b		32
С	complete	or participants with a e this item)	account balances as of the	end of the	plan year (defined benefit plans do not	5c		22
ĥа						(See instructions.)		-l	
b	Are you	claiming a waiver of	the annual examination a	nd report of	uic assets : I an indener	dent qualified public accountant (IQ			X Yes No
	under 29	CFR 2520.104-46?	(See instructions on waiv	er eligibility	and conditi	ons.)	ra)		X Yes ∏ No
	If you ar	nswered "No" to ei	ther 6a or 6b, the plan ca	annot use F	Form 5500-	SF and must instead use Form 55	00.		Ц 3 50 Ц 350
Pa	rt III F	Financial Inform	nation					31	
7	Plan Ass	ets and Liabilities				(a) Beginning of Year	2637/01-	(b) End	of Year
а	Total plan	n assets			7a)		123506
b	Total plan	n liabilities			7b		300		
С	Net plan	assets (subtract line	e 7b from line 7a)		7c)	17647	123506
8	Income,	Expenses, and Tran	nsfers for this Plan Year			(a) Amount		/b) 7	
а	Contribut	tions received or rec	ceivable from:			is francisco		(b) 7	otai
	(1) Emp	loyers			8a(1)				
	(2) Parti	cipants			8a(2)	5142°			
	(3) Othe	rs (including rollove	rs)		8a(3)	70619	•		
b	Other inc	come (loss)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*************	8b	1466	5		
С	Total inco	ome (add lines 8a(1), 8a(2), 8a(3), and 8b)		8c				123506
d	Benefits	paid (including direc	t rollovers and insurance p	premiums			1		
е			ective distributions (see ins	•					
f	Administr	rative service provid	lers (salaries, fees, commi	ssions)	8f				
g	Other exp	penses		**************	8g				
h	Total exp	enses (add lines 8d	l, 8e, 8f, and 8g)						1 100
i			ne 8h from line 8c)				+		123506
j			see instructions)				1		123000
For F			OMB Control Numbers, see the i					100	Form FEOD OF 10041
									Form 5500-SF (2011)

|--|

Pai	rt IV	I	Plan	Cha	racte	eristics	
9a	If th	e plar	prov	ides p	ensio	n benefits	enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction
					2T		

Page **2** - 1

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

								2 <u>22</u>	
Part		35000	*****		-	41700	T	i i walio e y	
10	During the plan year:				Yes	No		Amount	V.
а	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduce)	iary Correction Progra	am)	10a		X			
b	Were there any nonexempt transactions with any party-in-interest? on line 10a.)			10b		х			
С	Was the plan covered by a fidelity bond?	*****************************	*******	10c		Х			1==1
d	Did the plan have a loss, whether or not reimbursed by the plan's fire or dishonesty?			10d		Х			75W %
е	Were any fees or commissions paid to any brokers, agents, or othe insurance service or other organization that provides some or all of instructions.)	r persons by an insura the benefits under the	ance carrier, plan? (See	10e	Х				10
f	Has the plan failed to provide any benefit when due under the plan?			10f		X		100	
g	Did the plan have any participant loans? (If "Yes," enter amount as	of vear end)	Windowski (State of the Control of t	-	-	×		-7/	~~~
_	If this is an individual account plan, was there a blackout period? (S	ee instructions and 2	9 CFR	10g		х			No.
i	2520.101-3.)	required notice or on	e of the	10h 10i					CONTROL
Part							-1		
11	ls this a defined benefit plan subject to minimum funding requirement 5500)).	nts? (If "Yes," see ins	tructions and com	plete	Sched	lule SE	3 (Form	☐ Ye	s No
12	Is this a defined contribution plan subject to the minimum funding re							☐ Ye	
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applica	ble.)							158
а	If a waiver of the minimum funding standard for a prior year is being	amortized in this plar	year, see instruc	ctions,	and e	nler th	ne date of th	e letter i	uling
lf v	granting the waiverou completed lines 3, 9, and 10 of Schedule	MB (Form 5500) and	Moni	th		Day		Year	
	Enter the minimum required contribution for this plan year	CONTROL TO SECURIOR SAFESSATION CONTROL	130 Charles of the Control of the Co			12b		-	-
С	Enter the amount contributed by the employer to the plan for this pla				_	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the negative amount)	he result (enter a mini	us sign to the left of	of a		12d		7	
е	Will the minimum funding amount reported on line 12d be met by th	e funding deadline?	*********				Yes	No	□ N/A
Part					NI TOTAL			21	
13a	Has a resolution to terminate the plan been adopted in any plan year?				200200		Yes X No)	
	If "Yes," enter the amount of any plan assets that reverted to the en				Statistics of the state of the				-
b	Were all the plan assets distributed to participants or beneficiaries, of the PBGC?	transferred to another	plan, or brought u	under	the co	ntrol	75.W	☐ Ye	s 🏻 No
C	If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)							П	• Ц
1	3c(1) Name of plan(s):	- 346			130	c(2) El	IN(s)	13c(3) PN(s)
	on: A penalty for the late or incomplete filing of this return/repo							No.	
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.	as the electronic vers	examined this retu sion of this return/i	ırn/rep report	ort, in , and t	cludin o the l	g, if applica best of my h	ble, a Sc nowledg	hedule je and
SIG	1 1 2 2 2 1 0	7/24/12	CYNTHIA MAS	ON			194	44	
HER		Date	Enter name of in	ACTION AND	al sign	nina a		nietrator	
SIGI				.arriag	a, oigi	g a	- Pieri adilli	nou atul	-18
HER		Date	Enter name of in	ndividi	ıal sinı	nina se	e employer	or plan a	