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).

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	▶ Complete all entries in ac	cordance wi	th the instruc	tions to the Form 550	0-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Part I	Annual Report	Identification Information								
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012										
	turn/report is for:	a single-employer plan			an (not multiemployer)	er) a one-participant plan				
B This ret	turn/report is:	the first return/report	the final	return/report						
		an amended return/report	a short p	lan year returr	/report (less than 12 m	onths)	_			
C Check I	box if filing under:	Form 5558	automat	ic extension			DFVC progra	am		
		special extension (enter descr	iption)							
Part II	Basic Plan Info	rmation—enter all requested info	ormation							
1a Name	•					1b	Three-digit			
		GRAM 401 K PROFIT SHARING F	PLAN TRUST				plan number			
							(PN) •	001		
						1c	Effective date of	•		
								01/2011		
	ponsor's name and ad ON EDUCATION PRO	dress; include room or suite numbe OGRAM	er (employer,	if for a single-	employer plan)	2b	2b Employer Identification Number (EIN) 20-4841958			
						2c	hone number			
PO BOX 450	038						4-3333			
SEATTLE, V	VA 98145-0038					2d	(see instructions)			
3a Plan a	dministrator's name ar	nd address XSame as Plan Spons	or Name	Same as Plan	Sponsor Address	3b	61100 Administrator's			
		_		<u>-</u>		_				
						3с	Administrator's	telephone number		
4 If the r	name and/or FIN of the	e plan sponsor has changed since t	the last return	/report filed fo	r this plan, enter the	4b EIN				
		mber from the last return/report.	aro laot rotarr	Wioport mod re	r the plan, enter the	4D EIN				
a Spons	or's name					4c PN				
5a Total number of participants at the beginning of the plan year				5a	1					
b Total i	number of participants	at the end of the plan year				5b				
	' '	account balances as of the end of t	, ,	`						
complete this item)						5c		1 V		
_	·	s during the plan year invested in el	•	,				X Yes No		
		the annual examination and report? (See instructions on waiver eligibi						X Yes No		
		ther line 6a or line 6b, the plan c	•							
		or incomplete filing of this return								
		her penalties set forth in the instruc						able, a Schedule		
SB or Sche	edule MB completed a	nd signed by an enrolled actuary, a								
belief, it is	true, correct, and comp	olete.								
SIGN	Filed with authorized/	valid electronic signature.	08/2	9/2013	POST PRISON EDUC	ICATION PROGRAM				
HERE	Signature of plan a		Date			idual signing as plan administrator				
OLON	olgitature of planta	uninistrator	Date	•	Litter frame of marvia	uai siç	griirig as piair au	iiiiistratoi		
SIGN HERE			_							
	Signature of emplo					vidual signing as employer or plan sponsor Preparer's telephone number (optional				
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)				Fieb	arer s teleprione	number (optional)				

Pa	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Year			(b) End of Year					
	Total plan assets	7a	121				2550				
	Total plan liabilities			0						0	
С			121				2550				
8			(a) Amount				(b) T	otal			
	Contributions received or receivable from:		(4) 1 1111 1111				(4)				
	(1) Employers	8a(1)		0							
	(2) Participants			2							
	(3) Others (including rollovers)			0							
<u>b</u>	Other income (loss)	8b	17	3							
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							133	5	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0							
e	Certain deemed and/or corrective distributions (see instructions)	8e		0							
f	Administrative service providers (salaries, fees, commissions)	8f		0							
g	Other expenses	8g		0							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								0	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					1335				
j_	Transfers to (from) the plan (see instructions)	8j		0							
Pai	rt IV Plan Characteristics										
9a	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 2T 3D										
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Charac	cteristic	C Cod	les in t	he instructi	ons:			
Par	t V Compliance Questions										
	•				Yes	No		Α			
	During the plan year:Was there a failure to transmit to the plan any participant contributions within the time period described in					NO		Am	ount		
29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)						X					
b	b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)					X					
C	Was the plan covered by a fidelity bond?					Χ					
d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud					X					
	Were any fees or commissions paid to any brokers, agents, or oth			10d							
·	insurance service or other organization that provides some or all of	of the bene	efits under the plan? (See			>					
	instructions.)			10e		Χ					
f	Has the plan failed to provide any benefit when due under the plan?					X					
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)					X					
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)					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										
Part				10i							
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)											
11a	11a Enter the amount from Schedule SB line 39										
	12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes X No										
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)										
a	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										
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.											
b Enter the minimum required contribution for this plan year											

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	Enter the amount contributed by the employer to the plan for this plan year	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)	12d						
е	Will 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	Has a resolution to terminate the plan been adopted in any plan year?		Yes X No					
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a						
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control	Yes X No					
С	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):	1 3c(2) E	IN(s)	13c(3) PN(s)				
Part	VIII Trust Information (optional)							
	Name of trust	14b ⊤	rust's EIN					