#### 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).

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2012

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	▶ Complete all entries in ac	cordance with the instru	ctions to the Form 550	0-SF.			
Part I		<b>Identification Information</b>						
For calenda	ar plan year 2012 or fi	scal plan year beginning 01/01/	2012	and ending 1	2/31/2	2012		
	turn/report is for:	a single-employer plan	H	olan (not multiemployer)		a one-participant plan		
<b>B</b> This ret	turn/report is:	the first return/report	the final return/report					
		an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)			
C Check I	box if filing under:	X Form 5558	automatic extension			DFVC program		
		special extension (enter descr	ription)					
Part II	Basic Plan Info	rmation—enter all requested inf	ormation					
1a Name	of plan				1b	Three-digit		
RONALD E.	FROST DDS PS 401(	K) PLAN				plan number		
					4.	(PN) • 001		
					1C	Effective date of plan 01/01/1998		
2a Plan si	noncor's name and ad	dress; include room or suite number	or (omployer if for a single	omployor plan)	2h			
	FROST DDS PS	aress, include room or saile nambe	er (employer, ii for a single	e-employer plan)	20	Employer Identification Number (EIN) 91-1191001		
					2c	Sponsor's telephone number		
	ELAND ST SUITE 20	0				425-883-4099		
REDMOND,	WA 98052				2d	Business code (see instructions) 621210		
3a Plan a	dministrator's name ar	nd address XSame as Plan Spons	or Name Same as Pla	ın Sponsor Address	3b	Administrator's EIN		
					30	Administrator's talanhana numbar		
					30	Administrator's telephone number		
4 If the r	name and/or EIN of the	e plan sponsor has changed since	the last return/report filed	for this plan, enter the	4b EIN			
name, EIN, and the plan number from the last return/report.								
•	or's name				4c	PN		
<b>5a</b> Total r	number of participants	at the beginning of the plan year			5a	12		
<b>b</b> Total r	number of participants	at the end of the plan year			5b	11		
		account balances as of the end of	, ,	•	. <b>5c</b> 1			
<b>6a</b> Were	all of the plan's assets	s during the plan year invested in e	ligible assets? (See instru	ctions.)		X Yes No		
_		f the annual examination and repor						
under	29 CFR 2520.104-46	? (See instructions on waiver eligib	ility and conditions.)			X Yes No		
lf you	answered "No" to e	ither line 6a or line 6b, the plan c	annot use Form 5500-SF	and must instead use	Form	5500.		
Caution: A	penalty for the late	or incomplete filing of this returr	/report will be assessed	unless reasonable cau	ıse is	established.		
		her penalties set forth in the instruc						
	edule MB completed al true, correct, and com	nd signed by an enrolled actuary, a plete.	is well as the electronic ve	rsion of this return/report	, and	to the best of my knowledge and		
	I							
SIGN HERE	Filed with authorized/	valid electronic signature.	10/01/2013	RONALD E. FROST				
ПЕКЕ	Signature of plan a	dministrator	Date	Enter name of individu	ual sig	ning as plan administrator		
SIGN								
HERE	Signature of emplo	ver/plan sponsor	Date	Enter name of individu	ual sic	ning as employer or plan sponsor		
Preparer's		name, if applicable) and address; in			_	parer's telephone number (optional)		

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Por	t III Financial Information						
Par			(a) De alembra a (Ven				(h) Ford of Worn
	Plan Assets and Liabilities	_	(a) Beginning of Yea				(b) End of Year
	Total plan assets	7a	35997	3			465474
	Total plan liabilities	7b	25003	050070			405474
	Net plan assets (subtract line 7b from line 7a)	7c		359973			465474
	Income, Expenses, and Transfers for this Plan Year  Contributions received or receivable from:		(a) Amount				(b) Total
а	(1) Employers	8a(1)	3296	1			
	(2) Participants	8a(2)	2851	3			
	(2) Participants						
	Other income (loss)	8b	4708	32			
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					108556
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	305	5			
g	Other expenses	8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					3055
i	Net income (loss) (subtract line 8h from line 8c)	8i					105501
	Transfers to (from) the plan (see instructions)	8i					
Par	t IV Plan Characteristics	<u> </u>	l				
	If the plan provides pension benefits, enter the applicable pension 2E 2J 2K 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cteristi	ic Cod	les in tl	he instructions:
Don	V Campliana Ovations						
Part	•			1	V	Na	<u> </u>
10 a	During the plan year:  Was there a failure to transmit to the plan any participant contribu				Yes	No X	Amount
b		? (Do not	include transactions reported	10a		X	
	on line 10a.)			10b			
С	Was the plan covered by a fidelity bond?			10c	X		150000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-		10d		X	
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all cinstructions.)	of the bene	efits under the plan? (See	10e		X	
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Χ	
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	and )			X	
h	If this is an individual account plan, was there a blackout period?	(See instru	uctions and 29 CFR	10g 10h		X	
i	2520.101-3.)  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						
Dowt	1 1 5 11	1-3		10i			
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) 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	requireme	ents of section 412 of the Code	or se	ction 3	302 of	ERISA? Yes X No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru		and e	enter th Day	ne date of the letter ruling Year
If	you completed line 12a, complete lines 3, 9, and 10 of Schedulo	e MB (For	m 5500), and skip to line 13.				
b	Enter the minimum required contribution for this plan year					12b	
							-

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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	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	1 <b>3c(2)</b> E	IN(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	<b>14b</b> ⊤	rust's EIN	

Dr. Ron Frost DDS

07:28:57 a.m.

10-02-2013

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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

<u></u>		Complete all entries in acco	rdance with the ins	tructions to the Form 5500-SF	·.	Inspection	
Part I	Annual Repor	rt Identification Information					
For calendar plan year 2012 or fiscal plan year beginning and ending							
A This r	etum/report is for:	X a single-employer plan	a multiple-employe	r plan (not multiemployer)	a one-	-participant plan	
<b>B</b> This r	eturn/report is:	the first return/report	the final return/repo	rt			
		an amended return/report	a short plan year re	turn/report (less than 12 months	;)		
C Check	k box if filing under:	X Form 5558	automatic extension	1	DFVC	program	
		special extension (enter description					
Part II		formation—enter all requested info	ormation	F *********			
	ne of plan				1b	Three-digit plan	
R	onald E. Fros	t DDS PS 401(k) Plan			<u> </u>	number (PN) ▶ 001	
					1c	Effective date of plan	
				151-ha-1-ha-1-		01/01/1998	
		address; include room or suite numbe	er (employer, if for a s	single-employer plan)	2b	Employer Identification No.	
Ron	ald E. Frost	DDS PS				(EIN) 91-1191001	
1.65	01 03 3 3	a. a. t			2c	Sponsor's telephone number	
TP /	01 Cleveland	St Suite 200			<u> </u>	425-883-4099	
Pod	mond	WA 98052			2d	Business code (see instr.)	
. Red	110110	WA 98052				621210	
3a Plar	administrator's name	and address X Same as Plan Spor	sor Name Sar	ne as Plan Sponsor Address	3b	Administrator's EIN	
00 1101	i aciminatiator a name	s and address [22] Came as I lan Spor	isor (value : Sar	ne as Fian Sponsor Address	30	AUIHIIIISII alui 5 ENV	
					3c	Administrator's	
						telephone number	
						to options wanted	
	•						
4 If the	name and/or EIN of the p	plan sponsor has changed since the last retu	m/report filed for this pla	an, enter the name, EIN,	4b	EIN	
and	the plan number from the	last return/report. a Sponsor's name			4c	PN	
5a Tota	al number of participan	its at the beginning of the plan year $_{\odot}$			5a	12	
		its at the end of the plan year			5b	11	
		count balances as of the end of the plan yea			5c	11	
		ets during the plan year invested in elig				X Yes No	
		of the annual examination and report of		ialified public accountant (IQPA)	ł		
		67 (See instructions on waiver eligibilit				X Yes No	
		either line 6a or line 6b, the plan ca					
		or incomplete filing of this return/re					
		ther penalties set forth in the instruction					
		ompleted and signed by an enrolled ac	tuary, as well as the	electronic version of this return/	report, an	d to the best of my	
SIGN	Kenal C	correct and complete.	c 10 /2 /12	D1-1 D Dt		· · · · · · · · · · · · · · · · · · ·	
HERE	Signature of plan a	administrator	Date Date	Ronald E. Frost  Enter name of individual sign	no ac pla	n administrator	
SIGN	organization or printer		Date	Criter haine of individual sign	ng as piai	n auministrator	
HERE	Signature of emplo	yer/plan sponsor	Date	Enter name of individual sign	no as em	player or plan spansor	
Preparer's		name, if applicable) and address; inclu		mber (optional) Prenare		none number (optional)	
	-	., ,		(1,12121)	5 <b>.5</b> .6pi	o riamber (opporitin)	

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Ronald E. Frost DDS PS

Form 5500-SF 2012

91-1191001

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Pa	rt III Financial Information						
7	Plan Assets and Liabilities (a) B			ing o	f Year	(b) End of Year	
<u>a</u>	Total plan assets 7a				9973		
<u>b</u>	Total plan liabilities						
<u> </u>	Net plan assets (subtract line 7b from line 7a) 7c			35	9973	465474	
_8_	Income, Expenses, and Transfers for this Plan Year	.: .>:::	(a) Aı	noun	t	(b) Total	
а	Contributions received or receivable from:			•			
		8a(1)		32	,961		
		8a(2)		28	,513		
	3) Others (including rollovers)	8a(3)		-			
<u> </u>	<u> </u>	8b		47	,082		
<u>C</u> _	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		Hilling		108,556	
d	Benefits paid (including direct rollovers and insurance premiums					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	to provide benefits)	8d					
<u>e</u>	The state of the s	8e					
<u>. f</u>	Administrative service providers (salaries, fees, commissions)	8f		3	, 055		
g	Other expenses	8g					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			180-4 A	3,055	
<u> </u>	Net income (loss) (subtract line 8h from line 8c)	81				105, <b>50</b> 1	
	Transfers to (from) the plan (see instructions)	8j					
	t IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of 2E 2J 2K 3D	Plan	Characteris	tic Co	des in	the instructions:	
ь	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of P	llan C	haracteristic	· Cod	es in th	ne instructions:	
	The property of the same appropriate to the court of the	ian O	na acconsu	. 000	CJ III U	ic manuchons.	
Pa	tV Compliance Questions						
<u>10</u>	During the plan year:			Yes	No	Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period des	cribe	d 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 in	report	ed				
<u> </u>	on line 10a.)		10b		х		
_ <u>c</u>	Was the plan covered by a fidelity bond?		10c	X		150000	
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused to	by frac					
	or dishonesty?		10d		Х		
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance ca						
	Insurance service or other organization that provides some or all of the benefits under the plan? (	(See					
	instructions.)		. 10e		Х		
<u>f</u>	the plant to plant the plant which all and the plant.		10f		X		
	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		10g		Х	· · · · · · · · · · · · · · · · · · ·	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR						
-,-	2520.101-3.)		10h		Х		
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the						
10 ps 101	exceptions to providing the notice applied under 29 CFR 2520.101-3		10i				
	tVI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instruction	s and	complete S	ched	ıle SB	,	
112	Form 5500) and line 11a below)  Yes No						
<u>11a</u> 12	The state of the s						
12	103 45 140						
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
. 4	graphing the waiver						
lf v	granting the waiver. Month Day Year  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	iine 1	J.		42,		
		<del></del> .	<u></u>	لنـ	12b	·	

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10-02-2013

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91-1191001

Ronald E. Frost DDS PS Page 3-Form 5500-SF 2012 Enter the amount contributed by the employer to the plan for this plan year 12c Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a 12d Will the minimum funding amount reported on line 12d be met by the funding deadline? N/A Plan Terminations and Transfers of Assets 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 Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes X No 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.) 13c(1) Name of plan(s): 13c(2) EIN(s) 13c(3) PN(s) Part VIII Trust Information (optional) 14a Name of trust 14b Trust's EIN

## 2012 Form 5500-SF e-file Signature Authorization

Ronald E. Frost DDS PS Ronald E. Frost DDS PS 401(k) Plan 001 16701 Cleveland St Suite 200 Redmond, WA 98052

Employer Identification Number: 91-1191001

Client Identification Number: 26280

You, as plan administrator, are authorizing that Martin Boyle PLLC electronically file the 2012 Form 5500-SF for Ronald E. Frost DDS PS 401(k) Plan as an EFAST2 Service Provider.

#### Authorization

As plan administrator for Ronald E. Frost DDS PS 401(k) Plan, I authorize Martin Boyle PLLC to electronically file Form 5500-SF for the tax year 2012. I understand that a PDF copy of the first two pages of the manually signed form will be submitted to EFAST2 with the electronic file, and that the image of my signature will be included with the rest of the return / report posted by the Department of Labor on the internet for public disclosure.

Please sign and date below:

Plan Administrator Authorization Vined & Smitros &

Date: \_\_\_\_\_\_\_/0