## 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 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  |  |  |
|                   | urn/report is for:                    | a single-employer plan  | = -                           | olan (not multiemployer)    |  | a one-participant plan                          |  |  |
| <b>B</b> This ret | urn/report is:                        | the first return/report                                       | the final return/report       |                             |  |   |  |  |
|                   |                                       | an amended return/report                                      | a short plan year retur       | n/report (less than 12 mo   | onths)                                 |   |  |  |
| C Check I         | box if filing under:                  | X Form 5558   | automatic extension           |                             |  | DFVC program                                    |  |  |
|                   |                                       | special extension (enter descr                                | iption)                       |                             |  |   |  |  |
| Part II           | Basic Plan Info                       | rmation—enter all requested inf                               | ormation                      |                             |  |   |  |  |
| 1a Name           | of plan                               |   |                               |                             | 1b                                     | Three-digit                                     |  |  |
| LAW OFFICI        | ES OF JULIANN KOC                     | ER, P.S. 401(K) PLAN  |                               |                             |  | plan number                                     |  |  |
|                   |                                       |   |                               |                             | 4.                                     | (PN) • 001                                      |  |  |
|                   |                                       |   |                               |                             | 1C                                     | Effective date of plan 07/01/2005               |  |  |
| 2a Plan si        | noncor's name and ad                  | dress; include room or suite numbe                            | or (omployer if for a single  | omployor plan)              | 2h                                     |   |  |  |
|                   | ES OF JULIANN KOC                     |   | er (employer, il lor a single | -етпрюует ріап)             | 20                                     | Employer Identification Number (EIN) 81-0575671 |  |  |
|                   |                                       |   |                               |                             | 2c                                     | Sponsor's telephone number                      |  |  |
| 301 N.E. 100      | OTH STREET, SUITE                     | 310   |                               |                             |  | 206-525-6919                                    |  |  |
| SEATTLE, V        | VA 98125                              |   |                               |                             | 2d                                     | Business code (see instructions) 541110         |  |  |
| 3a Plan a         | dministrator's name ar                | nd address XSame as Plan Spons                                | or Name Same as Pla           | n 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                              | he last return/report filed f | or this plan, enter the     | 4b EIN                                 |   |  |  |
| name              | , EIN, and the plan nu                | mber 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                                     | a 1   |  |  |
| <b>b</b> Total r  | number of participants                | at the end of the plan year                                   |                               |                             | 5b                                     | <b>b</b> 2                                      |  |  |
|                   |                                       | account balances as of the end of t                           | , , ,                         | •                           | 5c 2                                   |   |  |  |
| <b>6a</b> Were    | all of the plan's asset               | s during the plan year invested in e                          | ligible assets? (See instruc  | ctions.)                    |  | X Yes No  |  |  |
| _                 |                                       | the annual examination and repor                              |                               |                             |  |   |  |  |
|                   |                                       | ? (See instructions on waiver eligib                          |                               |                             |  | <del>-</del> -                                  |  |  |
| 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.   |  |  |
|                   | · · · · · · · · · · · · · · · · · · · | or incomplete filing of this returr                           | •                             |                             |  |   |  |  |
|                   |                                       | her penalties set forth in the instruc                        |                               |                             |  |   |  |  |
|                   | true, correct, and com                | nd signed by an enrolled actuary, a<br>olete.                 | s well as the electronic ve   | rsion of this return/report | ., and                                 | to the best of my knowledge and                 |  |  |
| ,                 | · · · · ·                             |   |                               | 1                           |  |   |  |  |
| SIGN<br>HERE      | Filed with authorized                 | valid electronic signature.                                   | 10/09/2013                    | JULIANN KOCER               |  |   |  |  |
| IILIKE            | Signature of plan a                   | dministrator  | Date                          | Enter name of individu      | ual sig                                | gning as plan administrator                     |  |  |
| SIGN              |                                       |   |                               |                             |  |   |  |  |
| HERE              | Signature of emplo                    | nature of employer/plan sponsor Date Enter name of individual |                               | ual sig                     | al signing as employer or plan sponsor |   |  |  |
| Preparer's        |                                       | name, if applicable) and address; in                          | clude room or suite numbe     | er (optional)               | Prep                                   | parer's telephone number (optional)             |  |  |
|                   |                                       |   |                               |                             |  |   |  |  |
|                   |                                       |   |                               |                             |  |   |  |  |
|                   |                                       |   |                               |                             |  |   |  |  |
|                   |                                       |   |                               |                             |  |   |  |  |
|                   |                                       |   |                               |                             |  |   |  |  |

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| Por   | t III Financial Information  |   |                                 |                       |         |           |                   |  |  |
|---|--|---|---------------------------------|-----------------------|---------|-----------|-------------------|--|--|
| Par   |  |   | (a) Deminute of Ver             |                       |         |           | (h) Fuel of Voca  |  |  |
|   | Plan Assets and Liabilities  | _   |                                 | (a) Beginning of Year |         |           | (b) End of Year   |  |  |
|   | Total plan assets  | 7a  | 13200                           | 132607                |         |           | 165964            |  |  |
|   | Total plan liabilities   | 7b  | 42000                           |                       |         |           |                   |  |  |
|   | Net plan assets (subtract line 7b from line 7a)  | 7c  | 132607                          |                       |         | 165964    |                   |  |  |
|   | come, Expenses, and Transfers for this Plan Year (a) Amount  |   |                                 |                       |         |           | (b) Total         |  |  |
| а   | (1) Employers  | ntributions received or receivable from:  Employers |                                 |                       |         |           |                   |  |  |
|   | (2) Participants   | 8a(2)   | 1824                            | 18                    |         |           |                   |  |  |
|   | (3) Others (including rollovers)   | 8a(3)   |                                 |                       |         |           |                   |  |  |
| b   | Other income (loss)  | 8b  | 1388                            | 89                    |         |           |                   |  |  |
| С   | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)   | 8c  |                                 |                       |         |           | 33357             |  |  |
| 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  |                                 |                       |         |           | 0                 |  |  |
| i   | Net income (loss) (subtract line 8h from line 8c)  | 8i  |                                 |                       |         |           | 33357             |  |  |
| j   | Transfers to (from) the plan (see instructions)  | 8j  |                                 |                       |         |           |                   |  |  |
| Par   | t IV Plan Characteristics  |   | •                               |                       |         |           |                   |  |  |
| 9a  | If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2R 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 | cterist               | ic Cod  | les in tl | he instructions:  |  |  |
| Part  | V Compliance Questions   |   |                                 |                       |         |           |                   |  |  |
| 10  | During the plan year:  |   |                                 |                       | Yes     | No        | Amount            |  |  |
|   | 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) |   |                                 |                       |         | X         | Amount            |  |  |
| b   | <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)   |   |                                 |                       |         | X         |                   |  |  |
| С   |  |   |                                 |                       | Χ       |           | 00000             |  |  |
| d   |  |   |                                 |                       |         |           | 20000             |  |  |
|   | 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   |   |                                 | 10f                   |         | X         |                   |  |  |
|   |  |   |                                 |                       | X       |           |                   |  |  |
| g<br>h  | Did the plan have any participant loans? (If "Yes," enter amount as of year end.)  If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR                  |   |                                 | 10g                   | Λ       | X         | 32974             |  |  |
| i   | 2520.101-3.)   |   |                                 | 10h                   |         |           |                   |  |  |
|   | exceptions to providing the notice applied under 29 CFR 2520.10  | 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)  Yes No |  |   |                                 |                       |         |           |                   |  |  |
| 11a   | 5500) and line 11a below)  |   |                                 |                       |         |           |                   |  |  |
| 12  |  |   |                                 |                       |         |           |                   |  |  |
|   | (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)  |   |                                 |                       |         |           |                   |  |  |
| а   | <b>a</b> 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   |   |                                 |                       |         | 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                       | 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): |   |              |            | <b>13c(3)</b> PN(s) |  |  |  |  |
| Part                    | VIII Trust Information (optional)   |              |            |                     |  |  |  |  |
|                         | Name of trust   | <b>14b</b> ⊤ | rust's EIN |                     |  |  |  |  |