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

2013

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	➤ Complete all entries in accorda	ance with the instruc	tions to the Form 5500	-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Part I	Annual Report lo	dentification Information						
For calenda	ar plan year 2013 or fisc	cal plan year beginning 01/01/2013		and ending 12	2/31/2	.013		
A This ret	turn/report is for:			an (not multiemployer)		a one-partici	pant plan	
B This ret	turn/report is:	the first return/report	he final return/report					
		an amended return/report	short plan year return	n/report (less than 12 mo	nths)	—		
C Check I	box if filing under:	Form 5558	automatic extension		X DFVC program			
Dort II	Racio Blan Infor	mation—enter all requested information	<u></u>					
Part II		mation—enter all requested information	lon		1h	Thurs dist	I	
1a Name MERCENT (PROFIT SHARING PLAN TRUST			10	Three-digit plan number (PN)	001	
					1c	Effective date o		
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) MERCENT CORPORATION 2701 1ST AVE STE 500					2b	Employer Identification Number (EIN) 20-2099054		
					2c	Sponsor's telephone number 206-448-2800		
	VA 98121-1179				2d	Business code (see instructions) 541519		
3a Plan a	dministrator's name and	l address XSame as Plan Sponsor Na	me Same as Plan	Sponsor Address	3b	Administrator's	EIN	
					3c	Administrator's	telephone number	
		plan sponsor has changed since the la	st return/report filed fo	or this plan, enter the	4b	EIN		
	, EIN, and the plan num or's name	ber from the last return/report.			4c	PN		
5a Total r	number of participants a	t the beginning of the plan year			5a		117	
b Total r	number of participants a	t the end of the plan year			5b		104	
		ccount balances as of the end of the pl	• '	•	5с		32	
_		during the plan year invested in eligible					X Yes No	
under	29 CFR 2520.104-46?	he annual examination and report of an (See instructions on waiver eligibility an oner line 6a or line 6b, the plan canno	nd conditions.)				X Yes No	
-		plan, is it covered under the PBGC ins					Not determined	
Caution: A	A penalty for the late or	r incomplete filing of this return/repo	ort will be assessed	unless reasonable caus	se is	established.		
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.								
	true, correct, and compl							
SIGN	<u> </u>		11/14/2014	ERIC BEST				
SIGN HERE	<u> </u>	ete. alid electronic signature.	11/14/2014 Date	ERIC BEST Enter name of individu	ıal sig	ning as plan adr	ninistrator	
HERE	Filed with authorized/va	ete. alid electronic signature.			ıal sig	ning as plan adr	ninistrator	
SIGN HERE	Filed with authorized/va Signature of plan ad Signature of employe	ete. alid electronic signature. ministrator er/plan sponsor	Date Date	Enter name of individu	ıal sig	ning as employe	er or plan sponsor	
SIGN HERE	Filed with authorized/va Signature of plan ad Signature of employe	ete. alid electronic signature. ministrator	Date Date	Enter name of individu	ıal sig	ning as employe		

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Part III Financial Information									
7	Plan Assets and Liabilities		(a) Reginning of Ver	· ·	T		(b) End of Year		
		7a	(a) Beginning of Tea	(a) Beginning of Year			1912249		
	Total plan assets Total plan liabilities			0		0			
	·	7b 7c	133859				1912249		
	(**************************************								
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Total		
	(1) Employers	8a(1)		0					
	(2) Participants			9					
	(3) Others (including rollovers)	8a(3)		0					
b	Other income (loss)	8b	32048	6					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					607305		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	3346	0					
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e		0					
f	Administrative service providers (salaries, fees, commissions)	. 8f							
g	Other expenses	8g	19	5					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					33655		
i	Net income (loss) (subtract line 8h from line 8c)	. 8i					573650		
j	Transfers to (from) the plan (see instructions)	8j		0					
Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2T 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instructions:		
b	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:								
Par	V Compliance Questions								
10	During the plan year:				Yes	No	Amount		
а	a 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)								
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)					X			
С				10c		X			
d						X			
—е	Were any fees or commissions paid to any brokers, agents, or oth			10d					
·	insurance service, or other organization that provides some or all					X			
	instructions.)			10e					
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)			10g	X		3607		
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					
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 unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39								
12									
	(If "Yes," complete line 12a or lines 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									
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule					Day	1001		
	Enter the minimum required contribution for this plan year	,	,p			12b			

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С	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?	Y	es 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?				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.)						
1	3c(1) Name of plan(s):	c(2) Ell	V(s)	13c(3) PN(s)		
Part	VIII Trust Information (optional)					
14a Name of trust			14b Trust's EIN			