## 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

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

Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I		t Identification Informatio	<u>n</u>							
For calend	lar plan year 2014 or	fiscal plan year beginning 01/01/	/2014	and ending 12	2/31/2014					
A This ref	turn/report is for:	X a single-employer plan		plan (not multiemployer) ployer information in accord						
		a one-participant plan	a foreign plan							
<b>B</b> This retu	urn/report is	the first return/report	the final return/repor	the final return/report						
		nonths)								
C Check	box if filing under:	Form 5558	automatic extension	1	DFVC	orogram				
		special extension (enter des	scription)							
Part II	Basic Plan Inf	ormation—enter all requested i	information							
1a Name		<u> </u>			<b>1b</b> Three-dig	it				
	& LEE, P.S. 401(K) P	LAN			plan numb					
					(PN) ▶	001				
					1c Effective of	date of plan 01/01/2003				
<b>2a</b> Plan s	ponsor's name and a	ddress; include room or suite num	ber (employer, if for a sing	le-employer plan)	<b>2b</b> Employer Identification Number (EIN) 91-1141908					
						telephone number				
	H AVE. W., SUITE A					25-771-3600				
_YNNWOOD	D, WA 98036				2d Business	code (see instructions) 541110				
<b>3a</b> Plan a	administrator's name a	and address XSame as Plan Spo	nsor.		<b>3b</b> Administra					
		<u> </u>			0					
					<b>3c</b> Administrator's telephone number					
		ne plan sponsor has changed sinc	e the last return/report filed	I for this plan, enter the	4b EIN					
name	e, EIN, and the plan no	ne plan sponsor has changed sinc umber from the last return/report.	e the last return/report filed	d for this plan, enter the						
name <b>a</b> Spons	e, EIN, and the plan no sor's name	umber from the last return/report.	·	· 	4c PN	14				
a Spons 5a Total	e, EIN, and the plan no cor's name number of participant	umber from the last return/report.	·		4c PN 5a	14 15				
name <b>a</b> Spons <b>5a</b> Total <b>b</b> Total	e, EIN, and the plan no cor's name number of participant number of participant	s at the beginning of the plan years at the end of the plan years	ſ		4c PN 5a 5b	14				
name a Spons 5a Total b Total c Numb	e, EIN, and the plan no sor's name number of participant number of participant per of participants with ete this item)	umber from the last return/report.  s at the beginning of the plan year s at the end of the plan year n account balances as of the end of	of the plan year (defined be	enefit plans do not	4c PN 5a 5b 5c					
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name a Spons 5a Total b Total c Number completed (1) Total d(2) Total e Number less the Caution: A Under penson SB or Schebelief, it is	e, EIN, and the plan not cor's name number of participant over of participants with the tet this item)	s at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year articipants at the beginning of the articipants at the end of the plan year articipants at the end of the plan year articipants at the end of the plan year terminated employment during the er incomplete filling of this return the penalties set forth in the instrand signed by an enrolled actuary inplete.	plan year (defined be plan year	enefit plans do not enefits that were ed unless reasonable cau we examined this return/repor	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if t, and to the best	15 11 10 10				
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name a Spons 5a Total b Total c Number completed (1) Total d(2) Total e Number less the Caution: A Under pentions SB or Schebelief, it is SIGN HERE	e, EIN, and the plan not cor's name number of participant number of participants with the ete this item)	s at the beginning of the plan year at the end of the plan year	plan year (defined be plan yeare plan year with accrued be plan year will be assessed uctions, I declare that I have, as well as the electronic vertical parts.	enefit plans do not enefits that were enefits that were energy examined this return/report  JAMES A. FELDMAN  Enter name of individ  Enter name of individ	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if t, and to the best dual signing as plantage in the signing as emitted as a signing as emitted as a signing as a signing as a signing as a signing as	an administrator				

	Form 5500-SF 2014		Page <b>2</b>				
b .	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a runder 29 CFR 2520.104-46? (See instructions on waiver eligibility a figure of you answered "No" to either line 6a or line 6b, the plan cannot will be a second of the plan canno	an indeper and condit ot use Fo	ndent qualified public accounta ions.) rm 5500-SF and must instead	nt (IQ	PA)  <b>Form</b>	5500.	X Yes
	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA section 40	)21)? .		Yes	No Not determined
Par	III Financial Information		Г				
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of Year
	Total plan assets	7a	7181	41			875861
	Total plan liabilities	7b	7404		_		075004
	Net plan assets (subtract line 7b from line 7a)	7c	7181	41	-		875861
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
	Contributions received or receivable from:  1) Employers	8a(1)	241	32			
	2) Participants	8a(2)	820	97			
	3) Others (including rollovers)	8a(3)	27	71			
-	Other income (loss)	8b	497	<b>7</b> 00			
	Fotal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					158700
	Benefits paid (including direct rollovers and insurance premiums						
t	o provide benefits)	8d					
_ e (	Certain deemed and/or corrective distributions (see instructions)	8e					
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f					
<u>g</u> (	Other expenses	8g	g	980			
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					980
	Net income (loss) (subtract line 8h from line 8c)	8i					157720
_ J	Fransfers to (from) the plan (see instructions)	8j					
b	2E 2G 2J 2K 2T 3D  If the plan provides welfare benefits, enter the applicable welfare fe  V Compliance Questions	eature cod	es from the List of Plan Charac	cterist	ic Cod	les in t	he instructions:
10	During the plan year:				Yes	No	Amount
b	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest.)	ıciary Corı	rection Program)	10a		X	
	on line 10a.)	`	•	10b		X	
С	Was the plan covered by a fidelity bond?			10c	X		87586
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 instructions.)	of the ben	efits under the plan? (See	10e		X	
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	s of year e	end.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instru	uctions and 29 CFR	10h		X	
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)						
11a	Enter the unpaid minimum required contribution for current year from	om Sched	lule SB (Form 5500) line 39			11a	<u> </u>
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ction (	302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,						
а	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	-			, and e	enter th Day	

	Form 5500-SF 2014	Page <b>3</b> - 1			
lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year		12b		
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 negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g 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 the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		<b>13c(2)</b> EI	N(s)	<b>13c(3)</b> PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

## 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).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF. **Annual Report Identification Information** 

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to **Public Inspection** 

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014		and ending	12/31/2014			
This return/report is for:  a single-employer plan  a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)						
a one-participant plan	a foreign plan					
B This return/report is ☐ the first return/report ☐ th	ne final return/report					
an amended return/report	short plan year return	n/report (less than 12 n	nonths)			
	automatic extension		DFVC pro	ogram		
special extension (enter description)						
Part II Basic Plan Information—enter all requested informat	ion		1			
<b>1a</b> Name of plan FELDMAN & LEE, P.S. 401(k) PLAN	1b Three-digit plan number (PN)	001				
			1c Effective dat 01/01/2003	e of plan		
2a Plan sponsor's name and address; include room or suite number (em FELDMAN & LEE, P.S.	ployer, if for a single-	employer plan)	2b Employer Ide (EIN) 91-114	entification Number 41908		
10303 AATH AME IM CHITE A				elephone number 25) 771-3600		
19303 - 44TH AVE. W., SUITE A LYNNWOOD, WA 98036			2d Business co 541110	de (see instructions)		
3a Plan administrator's name and address X Same as Plan Sponsor.			3b Administrato	r's EIN		
_						
			3C Administrato	r's telephone number		
4 (1)			<u> </u>			
4 If the name and/or EIN of the plan sponsor has changed since the last name, EIN, and the plan number from the last return/report.	st return/report filed fo	r this plan, enter the	4b EIN			
a Sponsor's name			4c PN			
5a Total number of participants at the beginning of the plan year			. 5a	14		
<b>b</b> Total number of participants at the end of the plan year			. 5b	15		
Number of participants with account balances as of the end of the placemplete this item)			. 5c	11		
<b>d(1)</b> Total number of active participants at the beginning of the plan year			5d(1)	10		
d(2) Total number of active participants at the end of the plan year			5d(2)	11		
Number of participants that terminated employment during the plan yelless than 100% vested	ear with accrued bene	fits that were	5e	0		
Caution: A penalty for the late or incomplete filing of this return/repo	ort will be assessed	uniess reasonable ca	use is established.			
Under penalties of perjury and other penalties set forth in the instructions, SB or Schedule/MB completed and signed by an enrolled actuary, as well belief, it is true, correct, and complete.	I declare that I have a las the electronic vers	examined this return/re sion of this return/repor	eport, including, if ap rt, and to the best of	plicable, a Schedule my knowledge and		
SIGN XX	16/23/15	XJ JAMES A	+ FELDMA	N		
HERE Signature of plan administrator	Date	Enter name of individ	dual signing as plan	administrator		
SIGN / /				7000		
HERE Signature of employer/plan sponsor	Date	Enter name of individ	dual signing as emp	oyer or plan sponsor		
Preparer's name (including firm name, if applicable) and address (include	room or suite numbe	r) (optional)		one number (optional)		
				80 10		
For Panerwork Reduction Act Notice and OMB Control Numbers, see the instr		AF	Abres, by the Sugar	Form FF00 SF (0044)		

	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of								X Yes		No
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility	and condition	ons.)	ını (ıu	PA)		•••••		X Yes	П	No
	If you answered "No" to either line 6a or line 6b, the plan cann	ot use For	m 5500-SF and must instea	d use	Form	5500.			_		
С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pr	ogram (see ERISA section 40	21)?		Yes	No [	N	ot deter	mine	d
Pa	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	ır			(b) En	d of	Year		
а	Total plan assets	. 7a	71814	(1)					87586	1	
b	Total plan liabilities	. 7b									
С	Net plan assets (subtract line 7b from line 7a)	. 7c	71814	1					87586	1	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b)	Tota			
а	Contributions received or receivable from: (1) Employers	. 8a(1)	2413	2							
	(2) Participants	. 8a(2)	8209	7	4						
	(3) Others (including rollovers)	. 8a(3)	277	1							
b	Other income (loss)	. 8b	4970	0							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c							158700	)	
	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	98	0							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h							98	0	
i	Net income (loss) (subtract line 8h from line 8c)	. 8i							15772	0	
j	Transfers to (from) the plan (see instructions)	. 8i									
Pari	V Compliance Questions										
10	During the plan year:				Vaa	N-					
- 21.000	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fide	itions within	the time period described in	10a	Yes	No X		An	nount		
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not in	clude transactions reported	10b		х					
С	Was the plan covered by a fidelity bond?			10c	Х					97	586
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bon	d, that was caused by fraud	10d		x				07	300
е	Were any fees or commissions paid to any brokers, agents, or oti insurance service, or other organization that provides some or all instructions.)	ner persons of the bene	by an insurance carrier, fits under the plan? (See	10e		х				1991i==-0.	
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year er	nd.)	10g		Х					_
h		If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				Х	Ši.				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the			10i							
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	nents? (If "Y	es," see instructions and com	plete	Sched	lule SE	3 (Form	.	Yes	П	No
11a	Enter the unpaid minimum required contribution for current year for					11a					
12	Is this a defined contribution plan subject to the minimum funding	requiremen	nts of section 412 of the Code	or se	ection :	302 of	ERISA?.	$\prod$	Yes	x	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below	, as applical	ble.)								
а	If a waiver of the minimum funding standard for a prior year is beilgranting the waiver.	ng amortize	d in this plan year, see instru	ctions th	, and e	enter th			letter ru	ling	

	Form 5500-SF 2014	Page <b>3</b> - 1						
lf	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				
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 negative amount)	enter a minus sign to the left	of a	12d				
е	Will the minimum funding amount reported on line 12d be met by the funding				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								
b	Were all the plan assets distributed to participants or beneficiaries, transferre of the PBGC?	d to another plan, or brought	under the o	ontrol		Yes	X No	
С	If during this plan year, any assets or liabilities were transferred from this plan which assets or liabilities were transferred. (See instructions.)	n to another plan(s), identify t	he plan(s) t	0				
1	3c(1) Name of plan(s):		13	Bc(2) Ell	V(s)	13c(3)	PN(s)	
Part	VIII Trust Information (optional)							
14a I	Name of trust			14b Tr	ust's EIN			