

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2013</div> <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>06/30/2013</u>	
<b>A</b>	This return/report is for: <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) <input type="checkbox"/> a one-participant plan
<b>B</b>	This return/report is: <input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)
<b>C</b>	Check box if filing under: <input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information
<b>1a</b>	Name of plan <u>ROBERT L. COOPER, MD, PS RETIREMENT SAVINGS PLAN</u>
<b>1b</b>	Three-digit plan number (PN) ▶ <u>004</u>
<b>1c</b>	Effective date of plan <u>01/01/1992</u>
<b>2a</b>	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ROBERT L. COOPER, MD, PS</u>  <u>530 S COWLEY ST</u> <u>SPOKANE, WA 99202-1316</u>
<b>2b</b>	Employer Identification Number (EIN) <u>91-1541697</u>
<b>2c</b>	Sponsor's telephone number <u>509-838-7028</u>
<b>2d</b>	Business code (see instructions) <u>621111</u>
<b>3a</b>	Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address <u>ROBERT L. COOPER, MD, PS</u> <u>530 S COWLEY ST</u> <u>SPOKANE, WA 99202-1316</u>
<b>3b</b>	Administrator's EIN <u>91-1541697</u>
<b>3c</b>	Administrator's telephone number <u>509-838-7028</u>
<b>4</b>	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.
<b>a</b>	Sponsor's name
<b>4b</b>	EIN
<b>4c</b>	PN
<b>5a</b>	Total number of participants at the beginning of the plan year ..... <u>1</u>
<b>b</b>	Total number of participants at the end of the plan year ..... <u>0</u>
<b>5b</b>	
<b>c</b>	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) ..... <u>0</u>
<b>5c</b>	
<b>6a</b>	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.</b>	
<b>c</b>	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not determined

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause 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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	12/29/2015	ROBERT L. COOPER, MD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

**Part III Financial Information**

<b>7 Plan Assets and Liabilities</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	994233	0
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	994233	0
<b>8 Income, Expenses, and Transfers for this Plan Year</b>		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	0	
<b>(2)</b> Participants .....	<b>8a(2)</b>	0	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	39824	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		39824
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	1034057	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>		
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		1034057
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-994233
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

**Part IV Plan Characteristics**

**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
 2A 2E 2F 2G 2J 2R 3H 3D 2T

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

<b>10 During the plan year:</b>		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> 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>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		120000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>	X		
<b>i</b> 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 .....	<b>10i</b>	X		

**Part VI Pension Funding Compliance**

<b>11</b> 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) .....		<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11a</b> Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 .....	<b>11a</b>	
<b>12</b> Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		
<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. .... Month _____ Day _____ Year _____		
<b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>		
<b>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>	

<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> 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).....	<b>12d</b>	
<b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	

**Part VII Plan Terminations and Transfers of Assets**

<b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year .....	<b>13a</b> 0
<b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> 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.)	
<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s) <b>13c(3)</b> PN(s)

**Part VIII Trust Information (optional)**

<b>14a</b> Name of trust	<b>14b</b> Trust's EIN
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<b>Form 5500-SF</b> Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b> 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). <b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <b>2013</b> This Form is Open to Public Inspection
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		06/30/2013	
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B This return/report is:	<input type="checkbox"/> the first return/report	<input checked="" type="checkbox"/> the final return/report	
	<input type="checkbox"/> an amended return/report	<input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)	
C Check box if filing under:	<input type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension	<input checked="" type="checkbox"/> DFVC program
	<input type="checkbox"/> special extension (enter description)		

<b>Part II Basic Plan Information—enter all requested information</b>			
<b>1a Name of plan</b> ROBERT L. COOPER, MD, PS RETIREMENT SAVINGS PLAN		<b>1b Three-digit plan number (PN)</b> 004	
<b>2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)</b> ROBERT L. COOPER, MD, PS  530 S COWLEY ST  SPOKANE WA 99202-1316		<b>1c Effective date of plan</b> 01/01/1992	
<b>3a Plan administrator's name and address</b> <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address ROBERT L. COOPER, MD, PS  530 S COWLEY ST  SPOKANE WA 99202-1316		<b>2b Employer Identification Number (EIN)</b> 91-1541697 <b>2c Sponsor's telephone number</b> 509-838-7028 <b>2d Business code (see instructions)</b> 621111	
<b>4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.</b> <b>a Sponsor's name</b>		<b>3b Administrator's EIN</b> 91-1541697 <b>3c Administrator's telephone number</b> 509-838-7028	
<b>5a Total number of participants at the beginning of the plan year</b> ..... <b>b Total number of participants at the end of the plan year</b> ..... <b>c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)</b> .....		<b>4b EIN</b> <b>4c PN</b> <b>5a</b> 1 <b>5b</b> 0 <b>5c</b> 0	
<b>6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)</b> ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <b>b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)</b> ..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. <b>c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?</b> ..... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not determined			

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause 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.

SIGN HERE		12/15/15	Robert L. Cooper, MD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		12/15/15	
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)			Preparer's telephone number (optional)

**POWERS STROMBERG  
PENSION CONSULTING, INC.**

Retirement and 401(k) Plans

December 23, 2015

Internal Revenue Service  
Ogden, Utah

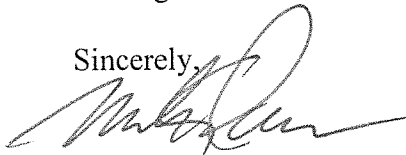
RE: Form 5500  
Robert L. Cooper, MD, PS Retirement Savings Plan  
LTR 1074C 1  
EIN 91-1541697

The above Plan received a notice letter from the IRS indicating Form 5500 SF for the final Plan year, which was a short Plan Year ending June 30, 2013, was not received. The Plan Sponsor had prepared and signed the Form 5500 SF in August 2013, well before the due date. However, this office apparently input the electronically filed return incorrectly and it was never actually sent. We were using a 2012 Plan year Form for this 2013 short year Form 5500 SF because 2013 forms were not yet printed at the time we tried to file. The attempted filing for the Final 2013 year return was on the same date as the successful filing of Form 5500 SF we made for the 2012 Plan Year.

Upon receipt of the notice of non-filing from the IRS, we determined the 2013 short year form was indeed not filed electronically. We have now completed a new Final 2013 short year return on a 2013 form and filed it electronically. Please appreciate our attempts and belief that the return was completed and timely filed and abate any late filing penalties.

If you should have questions about this return, please contact the undersigned. I am holding a Form 2848 Power of Attorney form authorizing representation on this matter.

Sincerely,



Mark G. Powers  
MGP/db