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.

1210-0089

OMB Nos. 1210-0110

2015

Part I		t identification information				
For calenda	ar plan year 2015 or f	iscal plan year beginning 01/01/2	<u>2015</u>	and ending 0	6/15/2015	
_		X a single-employer plan		olan (not multiemployer)		
A This ret	turn/report is for:	a one-participant plan	_ ' ' <u>"</u>	mployer information in a	ccordance with the	form instructions)
		a one-participant plan	a foreign plan			
R This retu	urn/report is	the first return/report	x the final return/report			
D IIIIS IEIU	ani/report is	an amended return/report	a short plan year retu	rn/report (less than 12 m	onthe)	
		an amended return/report	a short plan year retu	m/report (less than 12 h	<u></u>	
C Check I	box if filing under:	Form 5558	automatic extension		DFVC	program
		special extension (enter descr	ription)			
Part II	Basic Plan Info	ormation—enter all requested inf	formation			
1a Name	of plan				1b Three-digit	
ATLAS TEC	CHNOLOGY CONSUL	TING, LLC DEFINED BENEFIT PL	AN & TRUST		plan numbe	
					(PN)	001
					1c Effective da	01/01/2007
2a Plan si	ponsor's name (emple	oyer, if for a single-employer plan)			1	dentification Number
Mailing	g address (include roo	om, apt., suite no. and street, or P.C				77-0478367
	town, state or proving HNOLOGY CONSUL	ce, country, and ZIP or foreign posta	al code (if foreign, see inst	ructions)	2c Sponsor's	telephone number
ATEAO TEOI	1102001 0011002	1110, 220				06-661-1358
D O DOV 40					2d Business co	ode (see instructions)
P.O. BOX 43 MERCER ISI	LAND, WA 98040					541511
3a Plan a	dministrator's name a	and address XSame as Plan Spons	sor.		3b Administrat	or's EIN
					3c Administrat	or's telephone number
		ne plan sponsor has changed since	the last return/report filed	for this plan, enter the	4b EIN	
	, EIN, and the pian nu or's name	umber from the last return/report.			4c PN	
		s at the beginning of the plan year			_	1
					5b	0
		s at the end of the plan year			36	
			. , ,	•	5c	
		articipants at the beginning of the pla			5d(1)	1
		articipants at the end of the plan yea				0
		t terminated employment during the				
than	100% vested				5e	0
		or incomplete filing of this return ther penalties set forth in the instruc-				
		and signed by an enrolled actuary, a				
	true, correct, and com			<u> </u>		
SIGN	Filed with authorized	d/valid electronic signature.	01/11/2016	R.MICHAEL CRILL		
HERE	Signature of plan	administrator	Date	Enter name of individ	lual signing as plar	n administrator
SIGN						
HERE	Signature of empl	oyer/plan sponsor	Date	Enter name of individ	fual signing as em	oloyer or plan sponsor
Preparer's		name, if applicable) and address (in			Preparer's teleph	
'		,		•		

	Form 5500-SF 2015		Page 2							
b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a If you answered "No" to either line 6a or line 6b, the plan cann	an indepe and condi	ndent qualified public a	ccount	ant (IQ	PA)				No No
	f the plan is a defined benefit plan, is it covered under the PBGC in							X No. T	Not determined	Ч
Par		isurarice p	orogram (see Littox se		021):		163	<u> </u>	1 Not determine	
			(a) Baninnina	f V .				(b) Food	of Voca	
	Plan Assets and Liabilities Total plan assets	7a	(a) Beginning	1199				(b) End	of Year	
	Total plan liabilities	7b		1100	0	-			0	
	Net plan assets (subtract line 7b from line 7a)	7c		1199					0	_
	Income, Expenses, and Transfers for this Plan Year	10	(a) Amou					(b) 7	Total	
а	Contributions received or receivable from: (1) Employers	8a(1)	(a) Amot	411t				(6)	Total	
	(2) Participants	8a(2)								
	(3) Others (including rollovers)									
b	Other income (loss)	8b		27	456					
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							27456	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		1226	804					
	Certain deemed and/or corrective distributions (see instructions)	8e								
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f								
	Other expenses	8g							4000004	
	Total expenses (add lines 8d, 8e, 8f, and 8g)								1226804	
	Net income (loss) (subtract line 8h from line 8c)								-1199348	
Par	Transfers to (from) the plan (see instructions) IV Plan Characteristics	8j								
B	If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions	eature cod	des from the List of Pla	n Chara	acterist	ic Cod	des in th	ne instruc	tions:	
10	During the plan year:				Yes	No	N/A		Amount	
а		oluntary F	Fiduciary Correction	10a		X				
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X				
С	Was the plan covered by a fidelity bond?			10c		X				
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	-		10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e		X				
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year	end.)	10g		Χ				_
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instr	uctions and 29 CFR	10h						
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10i						
j	Did the plan trust incur unrelated business taxable income?			10j			X			
Part	<u> </u>									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)				·			•	X Yes	No
11a	Enter the unpaid minimum required contribution for all years from	Schedule	SB (Form 5500) line 4	0			11a		T	0
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of t	he Cod	e or se	ction :	302 of E	RISA?	Yes X	No

	F	orm 5500-SF 2015 Page 3 - 1					
	(If "Ye	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see in ng the waiver		enter the Day	e date of	the letter ru Year	ling
If		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Day_		Τσαι	
b	Enter th	ne minimum required contribution for this plan year		12b			
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c			
	Subtra	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the	left of a	12d			
		ve amount)			Yes	No	N/A
Part		e minimum funding amount reported on line 12d be met by the funding deadline? Plan Terminations and Transfers of Assets			163	NO	IN/A
		resolution to terminate the plan been adopted in any plan year?			X Ye	sПNo	
		," enter the amount of any plan assets that reverted to the employer this year		13a		<u>- П</u>	(
b		all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou			>	Yes 🗍	No
		PBGC? ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi			Ľ	100	140
		ag this plan year, any assets of liabilities were transferred from this plan to another plan(s), identifications.	ry the plan(s) to				
1	1 3c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)
Part	VIII	Trust Information					
14a	Name o	f trust		14b ⊺	rust's El	N	
14c	Name	of trustee or custodian		14d	Trustee's	s or custodia	an's
					telephon	e number	
_	. 137	1000 11 0 11					
Par	t IX	IRS Compliance Questions		Пп			
15a	Is the	plan a 401(k) plan?		∐ Ye		No	
15b	If "Yes	" how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an	d employer		esign- ised safe	ADF	P/ACP
		ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?			arbor ethod	test	
15c		DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c		Ye		No	
		method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?					
160					atio	Ave	erage
10a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	ion 410(b):	te	ercentage st	ber	efit test
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by comen with any other plans under the permissive aggregation rules?		Ye	s	No	
17a		e plan been timely amended for all required tax law changes?		Ye	s	No	N/A
17b		ne last plan amendment/restatement for the required tax law changes was adopted//	Enter the ap	plicable	code	(See ins	tructions
17c		law changes and codes). Ian sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pla	an that is subjec	t to a fa	vorable I	RS opinion	or
17d		ry letter, enter the date of that favorable letter/ and the letter's serial r lan is an individually-designed plan and received a favorable determination letter from the IRS, e		the plai	 n's last fa	vorable	
	determ	ination letter/			2		
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	S	No	
19	Were in	n-service distributions made during the plan year?		Ye	s	No	
		" enter amount		19			
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	S	No	N/A

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2015

				7 1 110 40	un attaonin	511C CO 1 O1111 OCCO	01 0000 01 1			
For	calendar	olan year 2015	or fiscal plan y	rear beginning (01/01/2015		and en	ding 06/1	5/2015	
			nearest dollar.							
•	Caution:	A penalty of \$1	1,000 will be ass	sessed for late filing	of this report	unless reasonable	cause is establis	shed.		
	lame of pl						B Three-o	digit		
AT	LAS TECH	HNOLOGY CC	ONSULTING, LL	.C DEFINED BENEF	FIT PLAN & T	RUST	plan nu	mber (PN)	•	001
							_			
				a of Form 5500 or 5	500-SF		D Employe	er Identifica	tion Number (E	EIN)
АТ	LAS TECH	HNOLOGY CC	ONSULTING, LL	.C				77-047	8367	
Ет	ype of plar	n: X Single	Multiple-A	Multiple-B	F	Prior year plan size	: X 100 or fewer	101-5	00 More th	nan 500
Pa	rt I E	Basic Inforr	mation							
1		valuation dat		Month	Day	Year				
2	Assets:	, valuation dat		violiti						
-		tvalue						2a		1226804
	_						•••••			
							1) Number of	2b	(1226804 (2) Total Funding
3	Funding	target/particip	ant count break	down		,	Number of participants		ted Funding arget	(3) Total Funding Target
	2 For re-	tired participar	ate and beneficia	aries receiving paym	ant		(<u>'</u>	arget	0
				0. ,					0	0
								1	859922	
	C For ac	tive participant	ts				(0	0	0
	d Total.						•	1	859922	0
4	If the pla	n is in at-risk s	status, check the	e box and complete	lines (a) and	(b)	П			
				ed at-risk assumption			_	4a		
				umptions, but disreg						
				consecutive years an				4b		
5	Effective	interest rate						5		6.46%
6	Target n	ormal cost						6		107490
Stat	ement by	Enrolled Act	uary					I .		_
										ed assumption was applied in and such other assumptions, in
				perience under the plan.	ription is reasonat	ble (taking into account t	ne expenence or the pr	an and reason	able expectations) a	and such other assumptions, in
S	IGN									
	ERE								11/25/20	115
			Signs	ture of actuary					Date	510
DOI	DEDT M. I	IANIECO	Signa	itule of actuary						45
RUI	BERT M. H	TANESS	T					N4 1 -	14-049	
			,, ,	int name of actuary				IVIOST I	ecent enrollme	
IAH	IESS & A	SSOCIATES, I							916-435	
РО	. BOX 836		F	Firm name				Telephone	number (include	ding area code)
	CKLIN, CA									
			Add	ress of the firm						
16.0					almate de la d	a di a statut di		de de la	die bee	
	actuary h ctions	as not fully ref	iected any regu	lation or ruling prom	uigated under	r the statute in con	ipleting this sche	auie, check	tne box and s	ee

Page	2	_
ı ayc	_	

Pa	rt II	Begir	nning of Year	Carryov	er and Prefunding B	Balances						
							(a) (Carryover balance		(b) F	refundi	ng balance
7		-	•		cable adjustments (line 13				0			380301
8			·	-	unding requirement (line 35				0			0
9	Amoun	t remaini	ng (line 7 minus lir	ne 8)					0			380301
10	Interes	t on line 9	9 using prior year's	actual ret	urn of <u>4.58</u> %				0			17418
11	Prior ye	ear's exc	ess contributions to	be added	I to prefunding balance:							
	a Pres	ent value	of excess contribu	utions (line	38a from prior year)							0
					Ba over line 38b from prior to the interest rate of $\underline{6.68}$ %.							0
	b(2) Ir	nterest or	n line 38b from prio	or year Sch	edule SB, using prior year	's actual						0
												0
	C Total	available	at beginning of cur	rent plan ye	ear to add to prefunding bala	nce						0
	d Porti	ion of (c)	to be added to pre	funding ba	lance							0
12	Other r	eductions	s in balances due t	to elections	s or deemed elections				0			0
13	Balanc	e at begir	nning of current ye	ar (line 9 +	· line 10 + line 11d – line 12	2)			0			397719
P	art III	Fun	ding Percenta	ages								
14	Fundin	g target a	attainment percent	age							14	93.42 %
			g target attainment								15	126.81 %
16					of determining whether ca						16	117.11 %
17		•			s less than 70 percent of th						17	%
Pa	art IV	Con	tributions and	d Liquidi	ity Shortfalls					Į.		
18					ear by employer(s) and em	` ` 				1		
(M	(a) Dat IM-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) D (MM-DD-		(b) Amount pa employer((c	•	nt paid by oyees
		,	. ,	,	. ,	ì	,	, , ,	,			•
						1						
				·		Totals ►	18(b)			18(c)		
19	Discou	nted emp	loyer contributions	s – see inst	ructions for small plan with	n a valuation o	late after tl	ne beginning of the	e year:			
	a Cont	tributions	allocated toward u	ınpaid mini	imum required contribution	s from prior y	ears		19a			0
	b Cont	ributions	made to avoid res	trictions ad	ljusted to valuation date				19b			0
	C Cont	ributions a	allocated toward mi	nimum requ	uired contribution for current	year adjusted	to valuation	n date	19c			0
20	Quarte	rly contrib	outions and liquidit	y shortfalls	:							
	a Did t	the plan h	nave a "funding sh	ortfall" for t	he prior year?							Yes X No
	b If line	e 20a is "	Yes," were require	d quarterly	installments for the currer	nt year made	in a timely	manner?				Yes No
	C If line	e 20a is "	Yes," see instruction	ons and co	mplete the following table	as applicable	•					
		(1) 4	ot I		Liquidity shortfall as of (end of quarter			1		(1) 11	<u> </u>
		(1) 1:	SI		(2) 2nd		(3)	3rd			(4) 4th	I

			ns Used to Determine	Funding Target and Targe	t Normal Cost				
21	Discou	int rate:							
	a Seg	ment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %		N/A, full yield	d curve	used
	b App	licable month (enter code)			21b			0
22	Weight	ted average ret	irement age			. 22			62
23	Mortali	ty table(s) (see	e instructions)	escribed - combined Pres	scribed - separate	Substitut	е		
Pa	rt VI	Miscellane	ous Items						
24		•	•	uarial assumptions for the current	•		· · · -	d Yes	X No
25	Has a	method change	been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Yes	X No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment.		Yes	X No
27		•	•	er applicable code and see instruc		27	_		
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years				
28	Unpaid	d minimum requ	uired contributions for all prior	years		. 28			0
29	Discou	inted employer	contributions allocated toward	I unpaid minimum required contribu	utions from prior years	29			0
30	Remai	ning amount of	unpaid minimum required cor	ntributions (line 28 minus line 29)		. 30			0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Target	1	nd excess assets (see instruct						
				······································		31a			107490
	_		· · · · ·	line 31a		31b			0
32		zation installme	·		Outstanding Bala	-	Installn	nent	
	a Net s	shortfall amortiz	zation installment			56530			9401
	b Waiv	ver amortization	n installment			0			0
33	If a wa	iver has been a	approved for this plan year, en	ter the date of the ruling letter gran		33			
34	Total fo	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34			116891
				Carryover balance	Prefunding bala	nce	Total ba	lance	
35			use to offset funding	0		116891			116891
36	Additio	nal cash requir	rement (line 34 minus line 35)			36			0
37				ontribution for current year adjusted		37			0
38	Preser	nt value of exce	ess contributions for current ye	ar (see instructions)					
	a Tota	l (excess, if any	, of line 37 over line 36)			. 38a			0
	b Porti	on included in	line 38a attributable to use of	orefunding and funding standard ca	arryover balances	38b			0
39	Unpaid	d minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over l	ine 37)	39			0
40	Unpaid	d minimum requ	ired contributions for all years			40			
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)			
41	If an el		de to use PRA 2010 funding re						
	a Sche	edule elected				<u> </u>	2 plus 7 years	15 y	/ears
	b Eligil	ble plan year(s)) for which the election in line	41a was made		2008	3 2009 201	о 🔲 :	2011
42	Amoun	t of acceleratio	n adjustment			42	<u> </u>		
			celeration amount to be carrie			43			

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 section 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.

OMB Nos. 1210-0110 1210-0089

2014

Part I	Annual Repor	t identification information	01/01/2015	and ending	06/15/2015	
or calenda	r plan year 2014 or f	fiscal plan year beginning	a multiple-employer plar			
	urn/report is for:	a single-employer plan a one-participant plan the first return/report	of participating employe a foreign plan the final return/report	r information in accorda	ince with the form	instructions)
J 11110100		an amended return/report	a short plan year return/	report (less than 12 mo	nths)	
Check b	ox if filing under:	Form 5558 special extension (enter desc	automatic extension		DFVC pro	ogram
Part II	of plan	formation enter all requested CONSULTING, LLC DEFINED		T	1b Three-digit plan numbe (PN) ▶	r 001
ATLA	S TECHNOLOGI	COMBODITION,			1c Effective da 01/01/20	
2a Plan s	ponsor's name and	address; include room or suite numb	oer (employer, if for a single-e	mployer plan)	2b Employer Id (EIN) 77-	lentification Number -0478367
					(206) 66	
	Вох 43				2d Business co 541511	ode (see instructions)
3a Plan	ercer Island WA 99 administrator's name	e and address X Same as Plan S	oonsor Name		3b Administrat	or's EIN
4 If the	name and/or EIN of	f the plan sponsor has changed since	e the last return/report filed fo	r this plan, enter the	4b EIN	
name	e, EIN, and the plan	number from the last return/report.			4c PN	
a Spon	sor's name				5a	1
5a Total	number of participa	ints at the beginning of the plan year	***************************************	***********************	5b	0
b Total	number of participa	ints at the end of the plan year	645 - alan waar (dafinad hana)	fit plans do not		
c Num	ber of participants w	rith account balances as of the end o	or the plan year (defined bene-		5c	
d(1) To	tal number of active	participants at the beginning of the p	olan year	***********************************	5d(1)	1
d(2) To	tal number of active	participants at the end of the plan ye	earth accrued ben		5d(2)	0
less	than 100% vested	nat terminated employment during th		***************************************	5e	0
Caution	A penalty for the	late or incomplete filing of this ret	urn/report will be assessed	unless reasonable ca	use is establishe	andiaghla a Schedule
SB or Sc	enalties of perjury ar chedule MB complet is true, correct, and	nd other penalties set forth in the inside and signed by an enrolled actuar complete.	tructions, I declare that I have y, as well as the electronic ve	examined this return/repo	,	
	11/1		11 JAN 16	2 Mrs		
SIGN	Signature of plan	administrator	Date	Enter name of individu		
	Signature or plan		115AN6	2 Mis	hal Crit	7
SIGN HERE	Signature of empl	loyer/plan sponsor	Date	Enter name of individu	ual signing as emp	loyer or plan sponsor
Prepare	r's name (including	firm name, if applicable) and address	s; include room or suite numb	er (optional)	Preparer's telep	hone number (optional)

Form 5500-SF 2014		Page 2					
	1.0.10	in the reliance \			A 1.00 (100 (100 (100 (100 (100 (100 (100	[¥]Ye	s No
Were all of the plan's assets during the plan year invested in eligible a b Are you claiming a waiver of the annual examination and report of an	independent	qualified public accountant (I	QPA)				s No
under 29 CFR 2520.104–46? (See instructions on waiver eligibility an If you answered "No" to either line 6a or line 6b, the plan cannot	d conditions.))					
c If the plan is a defined benefit plan, is it covered under the PBGC inst	urance progra	am (see ERISA section 4021)	?		Yes [K No Not	t determined
Part III Financial Information							
7 Plan Assets and Liabilities		(a) Beginning of Year			(b)	End of Year	
a Total plan assets	7a	1,199,34	3			A-4-W	0
b Total plan liabilities	7b						0
C Net plan assets (subtract line 7b from line 7a)	7c	1,199,34	В				0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total	
a Contributions received or receivable from:	8a(1)						
(1) Employers	8a(2)						
(2) Participants	8a(3)	- ency					
(3) Others (including rollovers)	8b	27,45	6				
(A) 0-(A) 0-(A) and (B)	8c					2	7,456
d Benefits paid (including direct rollovers and insurance premiums			_				
to provide benefits)	8d	1,226,80	4				
e Certain deemed and/or corrective distributions (see instructions)	8e		_				
f Administrative service providers (salaries, fees, commissions)	8f						
g Other expenses	8g					1 22	26,804
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					(1,199	
i Net income (loss) (subtract line 8h from line 8c)	. 8i					(1,193	9,340)
j Transfers to (from) the plan (see instructions)	. 8j			100			
b If the plan provides welfare benefits, enter the applicable welfare fea	ature codes ii	off the List of Flati Gharacter					
Part V Compliance Questions			1	Yes	No	Amou	nt
10 During the plan year:	ti	no time period described in		162	140	Amou	
a Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)	ciary Correction	on Program)	10a		х		
b Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not incl	lude transactions reported	10b		х		,
c Was the plan covered by a fidelity bond?			10c		х		
d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bond,	that was caused by fraud	10d		х		
Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all	her persons b of the benefit	y an insurance carrier, ts under the plan? (See	100		x		
instructions.)			10e		x		
f Has the plan failed to provide any benefit when due under the pla			10f				
g Did the plan have any participant loans? (If "Yes," enter amount a			10g		X		
h If this is an individual account plan, was there a blackout period? 2520.101-3.)	****************	***************************************	10h				
i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	the required n	notice or one of the	10i				
Part VI Pension Funding Compliance							
11 Is this a defined benefit plan subject to minimum funding requirer 5500) and line 11a below)	ments? (If "Ye	es," see instructions and comp	lete S	Sched	ule SB (F	Form _	Yes 🗌 N
5500) and line i la below)	****************	***************************************					
11a Enter the unpaid minimum required contribution for current year	from Schedul	e SB (Form 5500) line 39					
 11a Enter the unpaid minimum required contribution for current year 12 Is this a defined contribution plan subject to the minimum funding 	from Schedul	e SB (Form 5500) line 39					Yes X N

Form 5	500-SF 2014	Page 3-			
If you complet	ed line 12a, complete lines 3,	9, and 10 of Schedule MB (Form 5500), and skip to line 13.			
b Enter the n	ninimum required contribution fo	r this plan year	12b	<u> </u>	
					400
c Enter the a	mount contributed by the emplo	yer to the plan for this plan year	12c		
d Subtract the	e amount in line 12c from the amount)	mount in line 12b. Enter the result (enter a minus sign to the left of a	12d		
e Will the mi	nimum funding amount reported	on line 12d be met by the funding deadline?		Yes _	No N/A
Part VII P	an Terminations and Tr	ansfers of Assets	-		
the state of the s	lution to terminate the plan bee	n adopted in any plan year?	XY	es No)
		ets that reverted to the employer this year	13a		0
of the PBC	C?	icipants or beneficiaries, transferred to another plan, or brought under the	***********		Yes No
C If during the	is plan year, any assets or liabil ets or liabilities were transferred	ities were transferred from this plan to another plan(s), identify the plan(s). (See instructions.)	to		
13c(1) Name	e of plan(s):	1	3c(2) EIN	(s)	13c(3) PN(s)
Part VIII T	rust Information (option	al)			
14a Name of tru	st		14b	Trust's EIN	

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

2044

2014

OMB No. 1210-0110

For	calendar plan year 2014 or fiscal plan year beginning 01/01/2015	and ending	12/3	1/2015	
▶F	ound off amounts to nearest dollar.				
1	aution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable ca	use is established	d.		
AN	ame of plan	B Three-digit			
Atl:	as Technology Consulting, LLC Defined Benefit Plan & Trust	plan numb	er (PN)	•	001
C D		D = 1 11	Head Theat		<u></u>
	an sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Ide			(EIN)
Atl	as Technology Consulting, LLC	77	7-04783	67	
Ет	pe of plan: Single Multiple-A Multiple-B F Prior year plan size:	100 or fewer]101-500) Mor	re than 500
Pa	rt I Basic Information				
1	Enter the valuation date: Month 12 Day 31 Year 2015				
2	Assets:				
	a Market value		2a		1,226,804
	b Actuarial value		2b		1,226,804
3	Funding target/participant count breakdown: (1) Number of participants	(2) Vested Targ			(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment			0	0
	b For terminated vested participants		859,	922	859,922
				0	0
	C For active participants		859,	922	859,922
4	d Total 1 If the plan is in at-risk status, check the box and complete lines (a) and (b)		- 1		
	a Funding target disregarding prescribed at-risk assumptions	_	4a	<u> Miles En la c</u>	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that				
			4b	21	
5	Effective interest rate		5		6.46 %
6	Target normal cost		6		107,490
	ement by Enrolled Actuary				
acc	he best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachmen ordance with applicable law and regulations in hy opinion, each other assumption is reasonable (taking into account the exp	ts, if any, is complete a erience of the plan and	nd accurate. I reasonable	expectations	ed assumption was applied in and such other assumptions, in
Exclusive a	bination, offer my best estimate of anticipated experience under the plan.				
220 1 20 4	IGN Aamo		1	1/25/20	015
	Signature of actuary			Date	
	Robert M. Haness		1	4-04945	5
	Type or print name of actuary		Most rec	ent enrollr	ment number
	Haness & Associates, LLC		(916	5) 435-	9830
	Firm name	Tel	ephone n	umber (inc	cluding area code)
	P.O. Box 836				
	US Rocklin CA 95677				
	Address of the firm				
16.41		oting this sales de-	lo obsali	the have	nd soo
if the	actuary has not fully reflected any regulation or ruling promulgated under the statute in complete	eung this schedu	ie, check	uie box ar	iu see

Schedule SB (Form 5500) 2014 Page 2
--

Pa	rt II Be	ginning of Year	Carryov	er and Prefunding Bal	ances						
						(a)	Carryover balance		(b)	Prefund	ing balance
7				licable adjustments (line 13 fro				0			380,301
	· ·										200,002
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) 0							0				
9				• • • • • • • • • • • • • • • • • • • •				0			380,301
10	Interest on li	ne 9 using prior year	's actual re	eturn of4_58%	•••••			0			17,418
11	Prior year's	excess contributions	to be adde	ed to prefunding balance:							
	a Present v	value of excess contri	butions (lir	ne 38a from prior year)							0
	b(1) Interes	st on the excess, if ar	ny, of line 3	38a over line 38b from prior ye	ar						
	Sched	lule SB, using prior ye	ear's effec	tive interest rate of 6.68	<u>3</u> %						0
	b(2) Interes	st on line 38b from pr	ior year So	chedule SB, using prior year's	actual						
	return	•••••	•••••	• • • • • • • • • • • • • • • • • • • •	•••••						0
	c Total ava	ilable at beginning of	current pla	an year to add to prefunding b	alance .						0
	d Portion or	f (c) to be added to p	refunding l	palance	•••••						0
12	Other reduct	tions in balances due	to election	ns or deemed elections	•••••			0			0
13	Balance at b	eginning of current y	ear (line 9	+ line 10 + line 11d - line 12).	•••••			0			397,719
Pa	rt III F	unding Percent	ages								
14	Funding targ	get attainment percen	tage		•••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		•••••	14	93.42 %
15	Adjusted fun	nding target attainmer	nt percenta	age		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			15	126.81 %
16	16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce								117.11 %		
17									<u> </u>		
Part IV Contributions and Liquidity Shortfalls											
				year by employer(s) and empl	ovees.						
-10	(a) Date	(b) Amount p		(c) Amount paid by	,) Date	(b) Amoun	t paid by		(c) Amo	ount paid by
(M	M-DD-YYYY)	employer(s)	employees	(MM-È	D-YYYY)	employ	er(s)		emp	loyees
					Totals	► 18(b)			18(c		
19	Discounted	employer contribution	ns see in	structions for small plan with a		` ,	the beginning of t	he vear	10(0	<u>′1</u>	
								19a			0
a Contributions allocated toward unpaid minimum required contributions from prior years											
·								0			
20		ntributions and liquid			. ,	J					
	-		-	the prior year?	• • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			[Yes X No
		_		rly installments for the current							Yes No
		•	•	complete the following table as	•	,					
		,		Liquidity shortfall as of end			n year				
	(1) 1st		(2) 2nd		(3)	3rd			(4) 41	th

Pa	rt V	Assumption	ons Used To Determine	Funding Target and Targ	et Normal Cost				
21	Disco	unt rate:							
	a Se	gment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	6	N/A, full yield curve used		
	b Applicable month (enter code)								
22	Weig	hted average re	etirement age			22	62		
23	23 Mortality table(s) (see instructions)								
Pai	rt VI	Miscellane	eous items						
24		•	-	uarial assumptions for the curren					
25							Yes X No		
							Yes X No		
				<u> </u>		attachme	nt Yes X No		
27			_	er applicable code and see instru		27			
Pai	rt VII			m Required Contribution					
28	Unpa	id minimum req	quired contributions for all prior	years		28	0		
29		. ,		l unpaid minimum required contril	' '	29	0		
20				htributions (line 28 minus line 29)		30	0		
			Required Contribution			30	0		
31			and excess assets (see instructi			31a	107,490		
	_			ine 31a		31b	107,490		
32		tization installm	· · · · · · · · · · · · · · · · · · ·		Outstanding Bala		Installment		
_						56,530	9,401		
	b Wa	iver amortizatio	on installment			0	0		
	If a w	aiver has been	approved for this plan year, en	ter the date of the ruling letter gra		33			
24	`			prefunding balances (lines 31a - 3		34	116,891		
J4	TOLAI	iunuing requirer	Therit before reflecting carryover/	Carryover balance	Prefunding Bala	_	Total balance		
35	Dolon	ann alastad far	use to offset funding		i roranang san				
33			use to onset funding	0	1	116,891	116,891		
36	Additi	onal cash requ	irement (line 34 minus line 35)			36	0		
37				ontribution for current year adjuste		37			
							0		
			ess contributions for current ye			38a	0		
				prefunding and funding standard		38b	0		
				ear (excess, if any, of line 36 over	-	39	0		
40			•	· · · · · · · · · · · · · · · · · · ·	•	40	0		
	t IX			ension Relief Act of 2010					
			de to use PRA 2010 funding rel			,			
						Г	2 plus 7 years 15 years		
	_			11a was made			09 2010 2011 2012		
				· · · · · · · · · · · · · · · · · · ·		42			
			-	l over to future plan years		43			
				- p - y			<u> </u>		

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

Valuation Date: 12/31/2015

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) & (G)

Segment #	Year	Rate %
Segment 1	0 - 5	1.32
Segment 2	6 - 20	4.06
Segment 3	> 20	5.09

Segment rates as of September 30, 2014 As permitted under IRC 430(h)(2)(C)(iv)(II) -

Segment #	Year	Rate %
Segment 1	0 - 5	4.72
Segment 2	6 - 20	6.11
Segment 3	> 20	6.81

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - 3%
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 15C - 2015 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - G83M - 1983 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

Employer: Atlas Technology Consulting, LLC

Type of Entity - Limited Liability Company (LLC) taxed as Partnership

EIN: 77-0478367 TIN: Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 01/01/2007 Year end - 12/31/2015 Valuation - 12/31/2015

Top Heavy Years - 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 24

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - First of month coincident with or next following attainment of age 62 and completion of 5 years of participation

Early - Not provided

<u>Average Compensation:</u> Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the fixed benefit formula below:

250% of average monthly compensation reduced by 1/25 for each year of participation less than

25 years

Accrued Benefit - Pro-rata based on participation

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$210,000

Maximum 401(a)(17) compensation - \$265,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: 100% Vested immediately

Service is calculated using all years of service except years prior to plan effective date

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

<u>Present Value of Accrued Benefit:</u> Based on the greater of 417(e) or Actuarial Equivalence 417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.48
Segment 2	6 - 20	3.77
Segment 3	> 20	4.79

Mortality Table - 15E - 2015 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5.5%

Mortality Table - None

Post-Retirement - Interest - 5.5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001
For the plan year 01/01/2015 through 12/31/2015

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 32 -Schedule of Amortization Bases

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	12/31/2015	56,530	Shortfall	56,530	7	9,401
Totals:				\$56,530		\$9,401

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

2044

2014

OMB No. 1210-0110

For	calendar plan year 2014 or fiscal plan year beginning 01/01/2015	and ending	12/3	1/2015	
▶F	ound off amounts to nearest dollar.				
1	aution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable ca	use is established	d.		
AN	ame of plan	B Three-digit			
Atl:	as Technology Consulting, LLC Defined Benefit Plan & Trust	plan numb	er (PN)	•	001
C D		D = 1 11	Head Theat		<u></u>
	an sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Ide			(EIN)
Atl	as Technology Consulting, LLC	77	7-04783	67	
Ет	pe of plan: Single Multiple-A Multiple-B F Prior year plan size:	100 or fewer]101-500) Mor	re than 500
Pa	rt I Basic Information				
1	Enter the valuation date: Month 12 Day 31 Year 2015				
2	Assets:				
	a Market value		2a		1,226,804
	b Actuarial value		2b		1,226,804
3	Funding target/participant count breakdown: (1) Number of participants	(2) Vested Targ			(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment			0	0
	b For terminated vested participants		859,	922	859,922
				0	0
	C For active participants		859,	922	859,922
4	d Total 1 If the plan is in at-risk status, check the box and complete lines (a) and (b)		- 1		
	a Funding target disregarding prescribed at-risk assumptions	_	4a	<u> Miles En la c</u>	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that				
			4b	21	
5	Effective interest rate		5		6.46 %
6	Target normal cost		6		107,490
	ement by Enrolled Actuary				
acc	he best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachmen ordance with applicable law and regulations in hy opinion, each other assumption is reasonable (taking into account the exp	ts, if any, is complete a erience of the plan and	nd accurate. I reasonable	expectations	ed assumption was applied in and such other assumptions, in
Exclusive a	bination, offer my best estimate of anticipated experience under the plan.				
220 1 20 4	IGN Aamo		1	1/25/20	015
	Signature of actuary			Date	
	Robert M. Haness		1	4-04945	5
	Type or print name of actuary		Most rec	ent enrollr	ment number
	Haness & Associates, LLC		(916	5) 435-	9830
	Firm name	Tel	ephone n	umber (inc	cluding area code)
	P.O. Box 836				
	US Rocklin CA 95677				
	Address of the firm				
16.41		oting this sales de-	lo obsali	the have	nd soo
if the	actuary has not fully reflected any regulation or ruling promulgated under the statute in complete	eung this schedu	ie, check	uie box ar	iu see

Schedule SB (Form 5500) 2014 Page 2
--

Pa	rt II Be	ginning of Year	Carryov	er and Prefunding Bal	ances						
						(a)	Carryover balance		(b)	Prefund	ing balance
7				licable adjustments (line 13 fro				0			380,301
	· ·										200,002
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year) 0							0				
9				• • • • • • • • • • • • • • • • • • • •				0			380,301
10	Interest on li	ne 9 using prior year	's actual re	eturn of4_58%	•••••			0			17,418
11	Prior year's	excess contributions	to be adde	ed to prefunding balance:							
	a Present v	value of excess contri	butions (lir	ne 38a from prior year)							0
	b(1) Interes	st on the excess, if ar	ny, of line 3	38a over line 38b from prior ye	ar						
	Sched	lule SB, using prior ye	ear's effec	tive interest rate of 6.68	<u>3</u> %						0
	b(2) Interes	st on line 38b from pr	ior year So	chedule SB, using prior year's	actual						
	return	•••••	•••••	• • • • • • • • • • • • • • • • • • • •	•••••						0
	c Total ava	ilable at beginning of	current pla	an year to add to prefunding b	alance .						0
	d Portion or	f (c) to be added to p	refunding l	palance	•••••						0
12	Other reduct	tions in balances due	to election	ns or deemed elections	•••••			0			0
13	Balance at b	eginning of current y	ear (line 9	+ line 10 + line 11d - line 12).	•••••			0			397,719
Pa	rt III F	unding Percent	ages								
14	Funding targ	get attainment percen	tage		•••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		•••••	14	93.42 %
15	Adjusted fun	nding target attainmer	nt percenta	age		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			15	126.81 %
16	16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce								117.11 %		
17									<u> </u>		
Part IV Contributions and Liquidity Shortfalls											
				year by employer(s) and empl	ovees.						
-10	(a) Date	(b) Amount p		(c) Amount paid by	,) Date	(b) Amoun	t paid by		(c) Amo	ount paid by
(M	M-DD-YYYY)	employer(s)	employees	(MM-È	D-YYYY)	employ	er(s)		emp	loyees
					Totals	► 18(b)			18(c		
19	Discounted	employer contribution	ns see in	structions for small plan with a		` ,	the beginning of t	he vear	10(0	<u>′1</u>	
								19a			0
a Contributions allocated toward unpaid minimum required contributions from prior years											
·								0			
20		ntributions and liquid			. ,	J					
	-		-	the prior year?	• • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •			[Yes X No
		_		rly installments for the current							Yes No
		•	•	complete the following table as	•	,					
		,		Liquidity shortfall as of end			n year				
	(1) 1st		(2) 2nd		(3)	3rd			(4) 41	th

Pa	rt V	Assumption	ons Used To Determine	Funding Target and Targ	et Normal Cost				
21	Disco	unt rate:							
	a Se	gment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %	6	N/A, full yield curve used		
	b Applicable month (enter code)								
22	Weig	hted average re	etirement age			22	62		
23	23 Mortality table(s) (see instructions)								
Pai	rt VI	Miscellane	eous items						
24		•	-	uarial assumptions for the curren					
25							Yes X No		
							Yes X No		
				<u> </u>		attachme	nt Yes X No		
27			_	er applicable code and see instru		27			
Pai	rt VII			m Required Contribution					
28	Unpa	id minimum req	quired contributions for all prior	years		28	0		
29		. ,		l unpaid minimum required contril	' '	29	0		
20				htributions (line 28 minus line 29)		30	0		
			Required Contribution			30	0		
31			and excess assets (see instructi			31a	107,490		
	_			ine 31a		31b	107,490		
32		tization installm	· · · · · · · · · · · · · · · · · · ·		Outstanding Bala		Installment		
_						56,530	9,401		
	b Wa	iver amortizatio	on installment			0	0		
	If a w	aiver has been	approved for this plan year, en	ter the date of the ruling letter gra		33			
24	`			prefunding balances (lines 31a - 3		34	116,891		
J4	TOLAI	iunuing requirer	Therit before reflecting carryover/	Carryover balance	Prefunding Bala	_	Total balance		
35	Dolon	ann alastad far	use to offset funding		i roranang san				
33			use to onset funding	0	1	116,891	116,891		
36	Additi	onal cash requ	irement (line 34 minus line 35)			36	0		
37				ontribution for current year adjuste		37			
							0		
			ess contributions for current ye			38a	0		
				prefunding and funding standard		38b	0		
				ear (excess, if any, of line 36 over	-	39	0		
40			•	· · · · · · · · · · · · · · · · · · ·	•	40	0		
	t IX			ension Relief Act of 2010					
			de to use PRA 2010 funding rel			,			
							2 plus 7 years 15 years		
	_			11a was made			09 2010 2011 2012		
				· · · · · · · · · · · · · · · · · · ·		42			
			-	l over to future plan years		43			
				- p - y			<u> </u>		

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

Valuation Date: 12/31/2015

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) & (G)

Segment #	Year	Rate %
Segment 1	0 - 5	1.32
Segment 2	6 - 20	4.06
Segment 3	> 20	5.09

Segment rates as of September 30, 2014 As permitted under IRC 430(h)(2)(C)(iv)(II) -

Segment #	Year	Rate %
Segment 1	0 - 5	4.72
Segment 2	6 - 20	6.11
Segment 3	> 20	6.81

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - 3%
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 15C - 2015 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - G83M - 1983 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

Employer: Atlas Technology Consulting, LLC

Type of Entity - Limited Liability Company (LLC) taxed as Partnership

EIN: 77-0478367 TIN: Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 01/01/2007 Year end - 12/31/2015 Valuation - 12/31/2015

Top Heavy Years - 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 24

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - First of month coincident with or next following attainment of age 62 and completion of 5 years of participation

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the fixed benefit formula below:

250% of average monthly compensation reduced by 1/25 for each year of participation less than

25 years

Accrued Benefit - Pro-rata based on participation

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$210,000

Maximum 401(a)(17) compensation - \$265,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: 100% Vested immediately

Service is calculated using all years of service except years prior to plan effective date

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

<u>Present Value of Accrued Benefit:</u> Based on the greater of 417(e) or Actuarial Equivalence 417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.48
Segment 2	6 - 20	3.77
Segment 3	> 20	4.79

Mortality Table - 15E - 2015 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5.5%

Mortality Table - None

Post-Retirement - Interest - 5.5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001
For the plan year 01/01/2015 through 12/31/2015

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 32 -Schedule of Amortization Bases

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	12/31/2015	56,530	Shortfall	56,530	7	9,401
Totals:				\$56,530		\$9,401

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

2044

2014

OMB No. 1210-0110

For	calendar plan year 2014 or fiscal plan year beginning 01/01/2015	and ending	12/3	1/2015	
▶F	ound off amounts to nearest dollar.				
1	aution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable ca	use is established	d.		
AN	ame of plan	B Three-digit			
Atl:	as Technology Consulting, LLC Defined Benefit Plan & Trust	plan numb	er (PN)	•	001
C D		D = 1 11	Head Theat		<u></u>
	an sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Ide			(EIN)
Atl	as Technology Consulting, LLC	77	7-04783	67	
Ет	pe of plan: Single Multiple-A Multiple-B F Prior year plan size:	100 or fewer]101-500) Mor	e than 500
Pa	rt I Basic Information				
1	Enter the valuation date: Month 12 Day 31 Year 2015				
2	Assets:				
	a Market value		2a		1,226,804
	b Actuarial value		2b		1,226,804
3	Funding target/participant count breakdown: (1) Number of participants	(2) Vested Targ			(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment			0	0
	b For terminated vested participants		859,	922	859,922
				0	0
	C For active participants		859,	922	859,922
4	d Total 1 If the plan is in at-risk status, check the box and complete lines (a) and (b)		- 1		
	a Funding target disregarding prescribed at-risk assumptions	_	4a	<u> Miles En la c</u>	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that				
			4b	21	
5	Effective interest rate		5		6.46 %
6	Target normal cost		6		107,490
	ement by Enrolled Actuary				
acc	he best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachmen ordance with applicable law and regulations in hy opinion, each other assumption is reasonable (taking into account the exp	ts, if any, is complete a erience of the plan and	nd accurate. I reasonable	expectations	ed assumption was applied in and such other assumptions, in
Exclusive a	bination, offer my best estimate of anticipated experience under the plan.				
220 1 20 4	IGN Aamo		1	1/25/20	15
	Signature of actuary			Date	
	Robert M. Haness		1	4-04945	5
	Type or print name of actuary		Most rec	ent enrollr	ment number
	Haness & Associates, LLC		(916	5) 435-	9830
	Firm name	Tel	ephone n	umber (inc	cluding area code)
	P.O. Box 836				
	US Rocklin CA 95677				
	Address of the firm				
16.41		oting this sales de-	lo obsali	the have	nd soo
if the	actuary has not fully reflected any regulation or ruling promulgated under the statute in complete	eung this schedu	ie, check	uie box ar	id see

Schedule SB (Form 5500) 2014 Page 2
--

Pa	rt II Be	eginning of Year	Carryov	er and Prefunding Bal	ances						
						(a)	Carryover balance	:	(b)	Prefund	ing balance
7				licable adjustments (line 13 fro				0			380,301
8	• •			funding requirement (line 35 f							
0				tunding requirement (line 35 f				o			0
9				• • • • • • • • • • • • • • • • • • • •				0			380,301
10	Interest on	line 9 using prior year	's actual re	eturn of4_58%	•••••			0			17,418
11	Prior year's	excess contributions	to be adde	ed to prefunding balance:							
	a Present	value of excess contri	butions (lir	ne 38a from prior year)							0
	b(1) Intere	est on the excess, if ar	ny, of line 3	38a over line 38b from prior ye	ar						
	Sche	dule SB, using prior ye	ear's effec	tive interest rate of 6.68	<u>3</u> %						0
	b(2) Intere	est on line 38b from pr	ior year So	chedule SB, using prior year's	actual						
	return	1	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	•••••						0
	c Total ava	ailable at beginning of	current pla	an year to add to prefunding b	alance .						0
	d Portion o	of (c) to be added to p	refunding l	palance	•••••						0
12	Other reduc	ctions in balances due	to election	ns or deemed elections	•••••			0			0
13	Balance at	beginning of current y	ear (line 9	+ line 10 + line 11d - line 12).	•••••			0			397,719
Pa	art III 📗 F	unding Percent	ages								
14	Funding tar	get attainment percen	tage	• • • • • • • • • • • • • • • • • • • •	•••••		• • • • • • • • • • • • • • • • • • • •		•••••	14	93.42 %
15	Adjusted fu	nding target attainmer	nt percenta	age	•••••	• • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • •	•••••	15	126.81 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement							117 11 0/			
17				is less than 70 percent of the					•••••	17	117.11 % %
				· · · · · · · · · · · · · · · · · · ·	runuing to	arget, eriter	such percentage	•••••	••••••	.,	70
		Contributions an		•	01/0001						
	(a) Date	(b) Amount p		year by employer(s) and empl (c) Amount paid by	,) Date	(b) Amoun	t paid by		(c) Amo	ount paid by
(M	M-DD-YYYY			employees		D-YYYY)	employ				loyees
					Totals	► 18(b)			18(c	<u> </u>	
10	Discounted	amplayar cantribution		atructions for small plan with a		` ,	the beginning of t	ho voor	10(0	<u>′</u>	
19				structions for small plan with a nimum required contributions				19a			0
	_			adjusted to valuation date	•	•	1	19b			0
				required contribution for curre			İ	19c			0
20		ontributions and liquid			iii year ac	ijusteu to va	aiuation date	190			
	-		-	the prior year?						Г	Yes X No
		_		ly installments for the current							Yes No
		•	•	complete the following table as	•	,	,a			.,,,,	
	→ 11 1111€ 200	4 10 100, 300 III3IIUU	and and	Liquidity shortfall as of end			ın year				
	(1	1) 1st		(2) 2nd		(3)	3rd			(4) 41	th

21 Discount rate:								
a Segment rates: 1st segment: 2nd segment: 3rd segment: N/A, full yield 4.72 % 6.11 % 6.81 %	curve used							
b Applicable month (enter code)								
22 Weighted average retirement age	22 Weighted average retirement age							
23 Mortality table(s) (see instructions)								
Part VI Miscellaneous items								
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required								
attachment								
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment								
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	Yes X No							
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment								
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years								
28 Unpaid minimum required contributions for all prior years	0							
Discounted employer contributions allocated toward unpaid minimum required contributions from prior years	0							
(line 19a)	0							
Part VIII Minimum Required Contribution For Current Year								
31 Target normal cost and excess assets (see instructions):								
a Target normal cost (line 6)	107,490							
b Excess assets, if applicable, but not greater than line 31a	0							
32 Amortization installments: Outstanding Balance Installment								
a Net shortfall amortization installment	9,401							
b Waiver amortization installment	0							
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount								
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34	116,891							
Carryover balance Prefunding Balance Total bala								
35 Balances elected for use to offset funding								
requirement	116,891							
36 Additional cash requirement (line 34 minus line 35)	0							
Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	0							
38 Present value of excess contributions for current year (see instructions)								
a Total (excess, if any, of line 37 over line 36)	0							
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b	0							
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) 39	0							
40 Unpaid minimum required contributions for all years40								
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)								
41 If an election was made to use PRA 2010 funding relief for this plan:								
a Schedule elected] 15 years							
b Eligible plan year(s) for which the election in line 41a was made	2012							
42 Amount of acceleration adjustment								
43 Excess installment acceleration amount to be carried over to future plan years								

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

Valuation Date: 12/31/2015

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) & (G)

Segment #	Year	Rate %
Segment 1	0 - 5	1.32
Segment 2	6 - 20	4.06
Segment 3	> 20	5.09

Segment rates as of September 30, 2014 As permitted under IRC 430(h)(2)(C)(iv)(II) -

Segment #	Year	Rate %
Segment 1	0 - 5	4.72
Segment 2	6 - 20	6.11
Segment 3	> 20	6.81

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - 3%
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 15C - 2015 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - G83M - 1983 Group Annuity (male)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

Testing Age - Normal retirement age or attained age, if older

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

Employer: Atlas Technology Consulting, LLC

Type of Entity - Limited Liability Company (LLC) taxed as Partnership

EIN: 77-0478367 TIN: Plan #: 001 Plan Type: Defined Benefit

Dates: Effective - 01/01/2007 Year end - 12/31/2015 Valuation - 12/31/2015

Top Heavy Years - 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 24

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - First of month coincident with or next following attainment of age 62 and completion of 5 years of participation

Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the fixed benefit formula below:

250% of average monthly compensation reduced by 1/25 for each year of participation less than

25 years

Accrued Benefit - Pro-rata based on participation

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Accrued Benefit

Top Heavy Minimum: 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$210,000

Maximum 401(a)(17) compensation - \$265,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Vesting Schedule: 100% Vested immediately

Service is calculated using all years of service except years prior to plan effective date

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

<u>Present Value of Accrued Benefit:</u> Based on the greater of 417(e) or Actuarial Equivalence 417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.48
Segment 2	6 - 20	3.77
Segment 3	> 20	4.79

Mortality Table - 15E - 2015 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5.5%

Mortality Table - None

Post-Retirement - Interest - 5.5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001
For the plan year 01/01/2015 through 12/31/2015

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 32 -Schedule of Amortization Bases

Atlas Technology Consulting, LLC Defined Benefit Plan & Trust 77-0478367 / 001

For the plan year 01/01/2015 through 12/31/2015

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	12/31/2015	56,530	Shortfall	56,530	7	9,401
Totals:				\$56,530		\$9,401