Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2015

This Form is Open to **Public Inspection**

Pension Benefit Guaranty Corporation	► Complete all entries in	accordance with the instructions to the Form 55	500-SF.					
	rt Identification Information	1						
For calendar plan year 2015 or	fiscal plan year beginning 01/01/2	2015 and ending 12	2/31/2015					
A 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							
B This return/report is ☐ the first return/report ☐ the final return/report ☐ a short plan year return/report (less than 12 months)								
C Check box if filing under: X Form 5558								
Part II Basic Plan Inf	formation—enter all requested in	formation						
1a Name of plan SPECTRACAL SALES 401(K) PLAN			1b Three plan (PN)	number	001			
			1c Effe	fective date of plan 01/01/2011				
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) PECTRACAL, INC				Employer Identification Number (EIN) 27-1763683				
			2c Sponsor's telephone number 206-466-2298					
7544 MIDVALE AVE. N. SUITE HORELINE, WA 98133	100		2d Busi	ness code (s	see instructions)			
3a Plan administrator's name and address Same as Plan Sponsor.			3b Administrator's EIN					
			3c Adm	inistrator's t	elephone number			
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.			4b EIN					
a Sponsor's name			4c PN					
5a Total number of participan	ts at the beginning of the plan year.		5a	5a				
b Total number of participan	ts at the end of the plan year		5b)				
		the plan year (defined benefit plans do not	5c	9				
d(1) Total number of active p	participants at the beginning of the p	lan year	5d(1)					
d(2) Total number of active p	participants at the end of the plan ye	ar	5d(2)) 18				
e Number of participants that				0				

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

	Filed with authorized/valid electronic signature.	08/18/2016	L.A. HEBERLEIN			
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator			
	Filed with authorized/valid electronic signature.	08/18/2016	L.A. HEBERLEIN			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponso			
Preparer's name (including firm name, if applicable) and address (include room or suite number)			r) Preparer's telephone number			

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Form 5500-SF 2015		Page 2								
 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 under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot be a second or line 6b. 	an indepen and conditi not use For	ident qualified public a ons.)rm 5500-SF and mus	ccount	ant (IQ	PA) Form	5500.			Yes Yes	
c If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pi	rogram (see ERISA se	ction 4	021)? .		Yes	No	No	t deteri	mined
Part III Financial Information										
7 Plan Assets and Liabilities		(a) Beginning					(b) En	d of Y	of Year	
a Total plan assets	. 7a		66	0					607	0
C Net plan assets (subtract line 7b from line 7a)	otal plan liabilities			314					607	
8 Income, Expenses, and Transfers for this Plan Year	. 70	(a) Amou					(h)	Total		-
a Contributions received or receivable from:		(u) Amot					(10)	Total		
(1) Employers	. 8a(1)									
(2) Participants	. 8a(2)									
(3) Others (including rollovers)	1 ' 1		1	1030						
b Other income (loss)	. 8b . 8c		-4	1030					-40	30
d Benefits paid (including direct rollovers and insurance premiums	. 60								40	
to provide benefits)	. 8d									
e Certain deemed and/or corrective distributions (see instructions)	. 8e			0						
f Administrative service providers (salaries, fees, commissions)	. 8f		1	525						
g Other expenses									4.5	0.5
h Total expenses (add lines 8d, 8e, 8f, and 8g)	1 1								-55	25
Net income (loss) (subtract line 8h from line 8c) Transfers to (from) the plan (see instructions)									-00	33
Part IV Plan Characteristics	· 8j			0						
B If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides w	feature code	es from the List of Pla	n Chara	acterist	ic Cod	les in th	e instru	ıctions	:	
10 During the plan year:				Yes	No	N/A		An	nount	
a Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's Norgram)	Voluntary Fi	duciary Correction	10a	X						18786
b Were there any nonexempt transactions with any party-in-interes			401		X					
reported on line 10a.)			10b							
C 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					
carrier, insurance service, or other organization that provides son	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.)				X					
			10f		Χ					
			10g		X					
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR			10g 10h		X					
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			10i							
j Did the plan trust incur unrelated business taxable income?			10j							
Part VI Pension Funding Compliance										
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Yes	X No
11a Enter the unpaid minimum required contribution for all years from	Schedule	SB (Form 5500) line 4	0			11a			_	
12 Is this a defined contribution plan subject to the minimum funding	g requireme	nts of section 412 of t	he Cod	e or se	ction 3	302 of E	RISA?	[Yes	X No

	F	orm 5500-SF 2015 Page 3 - 1							
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and er granting the waiver						enter the date of the letter ruling Day Year			
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui			
b	Enter t	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					
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d					
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗌	N/A		
Part		Plan Terminations and Transfers of Assets			100	110	1471		
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No			
		s," enter the amount of any plan assets that reverted to the employer this year		13a					
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough	ght under the co	ontrol					
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)							
•	13c(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 Trust's EIN					
14c	Name	of trustee or custodian		14d	14d Trustee's or custodian's				
	rianio	of tubics of suctorial			telephone number				
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		Ye	Yes No				
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?					Design- based safe ADP/ACP harbor test method				
15c	15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?					No			
16a	6a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):					Ratio Average benefit to			
16b	16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?					No			
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A		
17b Date the last plan amendment/restatement for the required tax law changes was adopted// Enter the applicable code (See instruction for tax law changes and codes).						tructions			
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter / and the letter's serial number									
17d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter/									
18					5	No			
19	19 Were in-service distributions made during the plan year?				s	No			
	If "Yes," enter amount								
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)?					No	N/A		