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

2017

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Annual Report Identification Information For calendar plan year 2017 or fiscal plan year beginning and ending a multiple-employer plan (not multiemployer) (Filers checking this box must attach a a single-employer plan list of participating employer information in accordance with the form instructions.) **A** This return/report is for: a one-participant plan a foreign plan B This return/report is the first return/report the final return/report an amended return/report a short plan year return/report (less than 12 months) **C** Check box if filing under: DFVC program Form 5558 automatic extension special extension (enter description) Basic Plan Information—enter all requested information Part II 1a Name of plan **1b** Three-digit plan number MERCER GROUP 401(K) RETIREMENT PLAN (PN) ▶ 001 1c Effective date of plan 10/01/2010 2a Plan sponsor's name (employer, if for a single-employer plan) 2b Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) 55-0865501 City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) **2c** Sponsor's telephone number MERCER DISTRIBUTION SERVICES LLC 235-250-0872 2d Business code (see instructions) 4179 70TH AVENUE EAST 488510 FIFE, WA 98424 3b Administrator's EIN **3a** Plan administrator's name and address X Same as Plan Sponsor. 3c Administrator's telephone number If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for 4b EIN this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. **4d** PN Sponsor's name C Plan Name

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

5a Total number of participants at the beginning of the plan year

Number of participants with account balances as of the end of the plan year (only defined contribution plans

d(1) Total number of active participants at the beginning of the plan year.....

Number of participants who terminated employment during the plan year with accrued benefits that were less

complete this item).....

d(2) Total number of active participants at the end of the plan year

b Total number of participants at the end of the plan year.....

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

	trae, correct, and complete:		
SIGN	Filed with authorized/valid electronic signature.	10/11/2018	JOE BARABAS
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

5a

5_b

5c

5d(1)

5d(2)

62

52

43

44

37

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Form 5500-SF 2017 Page **2**

Part III Financial Information 7 Plan Assets and Liabilities (a) Beginning of Year (b) End of a Total plan assets	1082913 0 1082913
7 Plan Assets and Liabilities	1082913 0 1082913 Dtal
a Total plan assets	1082913 0 1082913 Dtal
b Total plan liabilities	0 1082913 Dtal
C Net plan assets (subtract line 7b from line 7a)	1082913 otal
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers	otal
a Contributions received or receivable from: (1) Employers	
(1) Employers	279218
(3) Others (including rollovers)	279218
b Other income (loss)	279218
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	279218
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	279218
to provide benefits)	
f Administrative service providers (salaries, fees, commissions)	
g Other expenses (add lines 8d, 8e, 8f, and 8g)	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	
i Net income (loss) (subtract line 8h from line 8c)	
j Transfers to (from) the plan (see instructions)	104244
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 instruction below the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction and plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instruction below the plan provides welfar	174974
9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instruction of Plan Characteristic Codes	
Part V Compliance Questions 10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions	uctions:
10 During the plan year: a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions	ctions:
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)	
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	mount
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions	
-1	
C Was the plan covered by a fidelity bond?	20000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	
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.)	
f Has the plan failed to provide any benefit when due under the plan?	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	12157
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	
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	

Form 5500-SF 2017	Page 3- 1		
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Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)	nedule S	B	Y	′es X No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a			
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?	n 302 o	f 	Y	′es X No
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver			of the lette Year _	r ruling
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
b	Enter the minimum required contribution for this plan year	12b			
С	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?	. [Yes	No	N/A
Part '	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		Ye	s X N	0
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			Yes X	No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to			
1	3c(1) Name of plan(s): 13c(2) EIN(s)		13c(3) PN(s)

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.

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2017

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Part I			ntification Informatio						
For calend	lar plan year 2017 or f	iscal	plan year beginning 01/01/2	017		and ending 12/3	31/2017		
A This re	turn/report is for:	X	a single-employer plan			an (not multiemployer) (aployer information in ac			
P This set			a one-participant plan	af	oreign plan				
b This ret	urn/report is	=	the first return/report		final return/report				
		Ш	an amended return/report	as	hort plan year return	n/report (less than 12 m	onths)		
C Check	box if filing under:	H	Form 5558		tomatic extension		DFVC p	rogram	
			special extension (enter des						
Part II	Basic Plan Inf	orma	ation—enter all requested i	informatio	on				
1a Name MERCER G	of plan GROUP 401(K) RETIR	EME	NT PLAN				1b Thre plan (PN)	number	001
						*	4247 433	ctive date of	f plan
Mailin	g address (include roo	om, ap	if for a single-employer plan, pt., suite no. and street, or P	O. Box)	(if forming and instance)			loyer Identi) 55-08655	fication Number 01
	r town, state or provin ribution Services LLC	ce, co	ountry, and ZIP or foreign po	istai code	(if foreign, see instr	ructions)	2c Spor		hone number 250-0872
4179 70TH	AVENUE EAST						2d Busin 4885		see instructions)
FIFE, WA 9	8424								
3a Plan a	administrator's name a	and ac	ddress X Same as Plan Sp	onsor.			3b Adm	inistrator's	EIN
							3c Adm	inistrator's	telephone number
4 If the this p	name and/or EIN of the	ne pla	an sponsor or the plan name 's name, EIN, the plan name	has chan	ged since the last re	eturn/report filed for	4b EIN		
	sor's name						4d PN		
C Plan I	Name			×					
5a Total	number of participant	s at th	he beginning of the plan year	r			5a		62
			he end of the plan year				5b		52
comp	olete this item)		ount balances as of the end o				5c		43
			pants at the beginning of the				5d(1)		44
			pants at the end of the plan y minated employment during t				5d(2)		37
than	100% vested		ncomplete filing of this retu				5e	bliobed	0
Under per SB or Sch	nalties of perjury and o	ther pand si	penalties set forth in the instr igned by an enrolled actuary	ructions, I	declare that I have as the electronic ver	examined this return/rersion of this return/repor	port, includ	ing, if appli	
SIGN HERE	JO.	120	98nS		10/11/18	Joe Barabas			
HERE	Signature of plan	admi	nistrator		Date /	Enter name of individ	lual signing	as plan ad	ministrator
SIGN HERE						_			
	Signature of emp	loyer/	plan sponsor		Date	Enter name of individ	lual signing	as employe	er or plan sponsor

Form	5500-SF	2017
1 01111	0000-01	2011

			-
2	a	0	-

	Were all of the plan's assets during the plan year invested in eligib							. X Y	es No
	Are you claiming a waiver of the annual examination and report of							V	es \square No
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility of the fixed from the fixed fr							. [es No
	If the plan is a defined benefit plan, is it covered under the PBGC ir							□ Not de	etermined
	If "Yes" is checked, enter the My PAA confirmation number from the								
		10 1 BOO p		arr year				(000 1113	
_	t III Financial Information								
-	Plan Assets and Liabilities		(a) Beginning of		_		(b) Er	d of Year	
-	Total plan assets	7a		90793	-			1082	
-	Total plan liabilities	7b			0				0
С	Net plan assets (subtract line 7b from line 7a)	7c		90793	9			1082	2913
No. of Concession, Name of Street, or other Designation, or other	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b)	Total	
	Contributions received or receivable from: (1) Employers	8a(1)		4548	0				
	(2) Participants	8a(2)		12516	8				
	(3) Others (including rollovers)				0				
	Other income (loss)	8b		10857					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		10001				270	218
The second named in column 2 is not to the second named i	Benefits paid (including direct rollovers and insurance premiums	00						213	210
	to provide benefits)	8d		8831	4				
е	Certain deemed and/or corrective distributions (see instructions)	8e			0				
f	Administrative service providers (salaries, fees, commissions)	8f		1593	0				
g	Other expenses	8g			0				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						104	1244
i	Net income (loss) (subtract line 8h from line 8c)	8i						174	1974
i	Transfers to (from) the plan (see instructions)								
a	Transiers to (iroth) the plan (see instructions)	8i			0				
		8j			0				
Par	t IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension		des from the List of Pla	an Cha		stic Cod	des in the ir	nstructions:	
Par 9a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D	feature co			racteris				
Par	t IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension	feature co			racteris				
Par 9a b	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D If the plan provides welfare benefits, enter the applicable welfare f	feature co			racteris				
Par 9a b	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 pension are plant to the plant provides welfare benefits, enter the applicable pension are plant to the plant provides welfare benefits, enter the applicable pension are plant to the plant provides welfare benefits, enter the applicable pension are plant to the plant provides welfare benefits, enter the applicable welfare for the plant provides welfare benefits, enter the applicable welfare for the plant provides welfare benefits.	feature co			racteris	ic Code		structions:	
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Par 9a b Par 10	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 for the plan any participant contributions and policy the plan any participant contributions bed in 29 CFR 2510.3-102? (See instructions and DOL's Vertical Provides Provided P	feature cod	es from the List of Plan n the time period iduciary Correction		racteris	ic Code		structions:	
Par 9a b Par 10 a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 for the plan any participant contributes the plan and participant contributes program (See instructions and DOL's Normal Program)	feature cod	es from the List of Plan n the time period iduciary Correction		racteris	ic Code		structions:	
Par 9a b Par 10 a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 for the plan any participant contributes for the plan any participant contributes for the plan any participant contributes for the plan provides welfare for the plan any participant contributes for the plan and plan	feature cod feature cod utions within Voluntary F	es from the List of Plan In the time period iduciary Correction include transactions	n Chara	racteris	ic Code		structions:	
Par 9a b Par 10 a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 for the plan	feature cod deature cod display the cod displa	es from the List of Plan n the time period iduciary Correction include transactions	10a	racteris	No X		structions:	20000
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Par 9a b Par 10 a b c c d	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 for the plan provides welfare for the plan provides welfare for the plan applicable pension benefit when due under the plan applicable pension for the	reature cod deature cod deatur	es from the List of Plan in the time period iduciary Correction include transactions ind, that was caused s by an insurance the benefits under	10a 10b 10c 10d 10e	racterist	No X X X		structions:	
Par 9a b Par 10 a b c c d e f g	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 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 for the plan provides welfare for the plan any participant contribution of the plan provides and DOL's Verogram) Were there any nonexempt transactions with any party-in-interest reported on line 10a.) Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty? Were any fees or commissions paid to any brokers, agents, or of carrier, insurance service, or other organization that provides son the plan? (See instructions.) Has the plan failed to provide any benefit when due under the plantage of the plantage pension of t	reature code feature code utions within voluntary F t? (Do not s fidelity bo her person me or all of an? (See instructions)	es from the List of Plan in the time period iduciary Correction include transactions include transactions and, that was caused is by an insurance the benefits under	10a 10b 10c 10d	Yes	No X X X		structions:	20000

Form	5500-SF	2017

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(Form 5500) and line 1: 11a Enter the unpaid minim 12 Is this a defined contrib ERISA?(If "Yes," complete line a If a waiver of the minim granting the waiver If you completed line 12a b Enter the minimum requi	plan subject to minimum funding requirements? (If "Yes," see instance a below) Jum required contributions for all years from Schedule SB (Form 5: ution plan subject to the minimum funding requirements of section 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) Jum funding standard for a prior year is being amortized in this plance. Complete lines 3, 9, and 10 of Schedule MB (Form 5500), and	500) line 40 n 412 of the Code or section n year, see instructions, an	. 11a on 302 o	f	Yes X
12 Is this a defined contrib ERISA?	ution plan subject to the minimum funding requirements of section 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) Implication of the prior year is being amortized in this plan Complete lines 3, 9, and 10 of Schedule MB (Form 5500), and	n 412 of the Code or secti	on 302 o		Yes X
ERISA?	12a or lines 12b, 12c, 12d, and 12e below, as applicable.) um funding standard for a prior year is being amortized in this plan complete lines 3, 9, and 10 of Schedule MB (Form 5500), and	n year, see instructions, a	nd enter		Yes X
granting the waiver If you completed line 12a b Enter the minimum requi	complete lines 3, 9, and 10 of Schedule MB (Form 5500), and	Month	_	the date o	THE RESIDENCE OF THE PARTY OF T
b Enter the minimum requi		d skip to line 13.			f the letter ruling Year
	and anatolic time for this also was				
	red contribution for this plan year		. 12b		
C Enter the amount contrib	uted by the employer to the plan for this plan year		12c		
	ine 12c from the amount in line 12b. Enter the result (enter a min		12d		
e Will the minimum fundir	g amount reported on line 12d be met by the funding deadline?			Yes	No N/A
Part VII Plan Termina	ions and Transfers of Assets				
13a Has a resolution to termin	nate the plan been adopted in any plan year?			Yes	X No
If "Yes," enter the amou	nt of any plan assets that reverted to the employer this year		. 13a		
	s distributed to participants or beneficiaries, transferred to another		e	. [Yes X No
	any assets or liabilities were transferred from this plan to another s were transferred. (See instructions.)	r plan(s), identify the plan(s) to		
13c(1) Name of plan(s):		13c(2) EIN(s)		13c(3) PN(s)