#### 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 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

2009

This Form is Open to Public Inspection

	art I Annual Report Identification Information						
For	calendar plan year 2009 or fiscal plan year beginning 02/01/2009	9	and ending	01/31/2	2010		
Α	This return/report is for: Single-employer plan	multiple-e	mployer plan (not multiemployer)		one-participant plan		
В	This return/report is for: first return/report	final retur	n/report				
	an amended return/report	short plan	year return/report (less than 12 mo	onths)			
С	Check box if filing under: Form 5558	automatic	extension	DFVC program			
	special extension (enter description	n)					
Pa	art II Basic Plan Information—enter all requested informa	,					
	Name of plan	11011		1b	Three-digit		
	VEN N. ROSENBERG, DDS, PC PENSION TRUST				plan number		
					(PN)		
				1C	Effective date of plan 02/01/2001		
2a	Plan sponsor's name and address (employer, if for single-employer)	plan)		2b	Employer Identification Number		
STE	VEN N. ROSENBERG, DDS, PC	, ,			(EIN) 13-3370635		
				2c	Plan sponsor's telephone number		
	AST 60TH STREET / YORK, NY 10022			2d	212-486-6668  Business code (see instructions)		
					621210		
	Plan administrator's name and address (if same as Plan sponsor, er			3b	Administrator's EIN		
SIE	VEN N. ROSENBERG, DDS, PC 30 EAST 60T NEW YORK,			30	13-3370635 Administrator's telephone number		
				30	212-486-6668		
	If the name and/or EIN of the plan sponsor has changed since the las		port filed for this plan, enter the	4b	EIN		
	name, EIN, and the plan number from the last return/report. Sponsor	r's name		4c	PN		
5a	Total number of participants at the beginning of the plan year	5a					
b	Total number of participants at the end of the plan year			5b	7		
С	Total number of participants with account balances as of the end of	the plan y	ear (defined benefit plans do not				
	complete this item)			5c			
	Were all of the plan's assets during the plan year invested in eligible				X Yes No		
b	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				X Yes No		
	If you answered "No" to either 6a or 6b, the plan cannot use Fo		•				
Pa	art III Financial Information						
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year		
а	Total plan assets	7a	118832	8	1507731		
b	Total plan liabilities	7b		0	0		
С	Net plan assets (subtract line 7b from line 7a)	7c	118832	8	1507731		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total		
а	Contributions received or receivable from:  (1) Employers	8a(1)	25000	0			
	(2) Participants	8a(2)					
	(3) Others (including rollovers)	8a(3)					
b	Other income (loss)	8b	17685	9			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			426859		
d	Benefits paid (including direct rollovers and insurance premiums						
	to provide benefits)	8d	10745	6			
е	Certain deemed and/or corrective distributions (see instructions)	8e		_			
f	Administrative service providers (salaries, fees, commissions)	8f		_			
g	Other expenses	8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			107456		
į	Net income (loss) (subtract line 8h from line 8c)	8i			319403		
i	Transfers to (from) the plan (see instructions)	8j					

Form 5500-SF 2009	Page <b>2-</b> 1
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Part IV	Plan	Chara	cteristics
railiv	- гіан	Gilaia	riensiirs

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

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

	0	plant provided monard zonome, other mid approache monard realis			010110				<b></b>
art	٧	Compliance Questions							
0	Duri	ng the plan year:				Yes	No		Amount
а		there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary	X						
b	b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)								
С	Was	the plan covered by a fidelity bond?	X			200000			
d		he plan have a loss, whether or not reimbursed by the plan's fidel shonesty?			10d		X		
е	insu	e any fees or commissions paid to any brokers, agents, or other pance service or other organization that provides some or all of the actions.)	e benefits under the	e plan? (See	10e		X		
f	Has	the plan failed to provide any benefit when due under the plan?			10f		X		
g	Did t	he plan have any participant loans? (If "Yes," enter amount as of	year end.)		10q		X		_
h	If this	s is an individual account plan, was there a blackout period? (See	e instructions and 29	9 CFR	10h				
i		n was answered "Yes," check the box if you either provided the reptions to providing the notice applied under 29 CFR 2520.101-3			10i				
art	VI	Pension Funding Compliance							
11		s a defined benefit plan subject to minimum funding requirements							X Yes No
2	Is th	is a defined contribution plan subject to the minimum funding requ	uirements of section	n 412 of the Code	or se	ction 3	302 of	ERISA?	Yes X No
	(If "Y	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	e.)						
а		raiver of the minimum funding standard for a prior year is being ar ing the waiver							
lf١		ompleted line 12a, complete lines 3, 9, and 10 of Schedule ME					Бау		Teal
		the minimum required contribution for this plan year				[	12b		
		the amount contributed by the employer to the plan for this plan					12c		
	Subt	ract the amount in line 12c from the amount in line 12b. Enter the tive amount)	result (enter a minu	us sign to the left of	of a		12d		
е	Will t	he minimum funding amount reported on line 12d be met by the fo	unding deadline?					Yes	No N/A
art	VII	Plan Terminations and Transfers of Assets							
3a	Has	a resolution to terminate the plan been adopted during the plan ye	ear or any prior yea	r?					Yes X No
	If "Ye	s," enter the amount of any plan assets that reverted to the emplo	oyer this year				13a		
b	Were	all the plan assets distributed to participants or beneficiaries, transpective PBGC?	nsferred to another				ntrol		Yes X No
С		ring this plan year, any assets or liabilities were transferred from the assets or liabilities were transferred. (See instructions.)	this plan to another	plan(s), identify th	ne plai	n(s) to			_
1	3c(1)	Name of plan(s):				13	c(2) El	N(s)	<b>13c(3)</b> PN(s)
:auti	on· A	penalty for the late or incomplete filing of this return/report	will he assessed i	ınless reasonahl	e car	ise is	establ	ished	
Jnde SB or	r pena Sche	alties of perjury and other penalties set forth in the instructions, I did will be completed and signed by an enrolled actuary, as well as rue, correct, and complete.	declare that I have	examined this retu	ırn/rep	oort, in	cludin	g, if applica	
CIICI		<u> </u>	07/04/2040	OTEVEN DOCEM	DED				
SIGN	ı ["	ed with authorized/valid electronic signature.	07/01/2010	STEVEN ROSEN	DEK	כ			

SIGN	Filed with authorized/valid electronic signature.	07/01/2010	STEVEN ROSENBERG
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	07/01/2010	STEVEN ROSENBERG
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

#### 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

2009

This Form is Open to Public Inspection

Eor	calendar plan year 2009 or fiscal plan year beginning 02/01/2009		and endi	na 01/31/3	2010
	- moral pranty can be a moral pranty can be given by		and end	11g 01/31/	2010
	Round off amounts to nearest dollar.				
•	Caution: A penalty of \$1,000 will be assessed for late filing of this report to	ınless reasc	nable cause is establishe	ed.	
A۱	lame of plan		<b>B</b> Three-dig	it	
SIE	VEN N. ROSENBERG, DDS, PC PENSION TRUST		plan num	ber (PN)	003
	lan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer I	dentificatio	n Number (EIN)
STE	VEN N. ROSENBERG, DDS, PC		13-3370635		
			13-3370033		
Ет	ype of plan: 🛛 Single 🔲 Multiple-A 📗 Multiple-B	Prior year pla	n size: X 100 or fewer	101-500	More than 500
					<u> </u>
Pa	rt I Basic Information				
1	Enter the valuation date: Month <u>02</u> Day <u>01</u>	Year <u>2</u>	009		
2	Assets:				
	<b>a</b> Market value			2a	1188328
	<b>b</b> Actuarial value			2b	1188328
3	Funding target/participant count breakdown		(1) Number of particip	pants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	(-)	0	0
	b For terminated vested participants	3b		3	98187
	·	. 30			33.10.
	<b>c</b> For active participants:	0 (1)		_	0050
	(1) Non-vested benefits	3c(1)		_	3352
	(2) Vested benefits	3c(2)			1488331
	(3) Total active	3c(3)		5	1491683
	d Total	3d		8	1589870
4	If the plan is at-risk, check the box and complete items (a) and (b)				
	Funding target disregarding prescribed at-risk assumptions			4a	
	b Funding target reflecting at-risk assumptions, but disregarding trans at-risk for fewer than five consecutive years and disregarding loading			4b	
5	Effective interest rate	•		5	6.42 %
6				6	149177
	Target normal cost			0	140177
	ement by Enrolled Actuary  o the best of my knowledge, the information supplied in this schedule and accompanying schedule	oo ototomonto	and attachments, if any is comple	to and accurat	a. Each prescribed assumption was applied in
a	ccordance with applicable law and regulations. In my opinion, each other assumption is reasonable				
	ombination, offer my best estimate of anticipated experience under the plan.				
S	IGN				
Н	ERE				06/21/2010
	Signature of actuary				Date
NAC	HMAN YAAKOV ZISKIND, FSPA, LLM				08-05856
	Type or print name of actuary			Most rec	ent enrollment number
FCO	NOMIC GROUP PENSION SVCS., INC.			WOSTICC	212-494-9063
333 (	Firm name SEVENTH AVENUE		Te	elephone nu	umber (including area code)
	YORK, NY 10001-5096				
	Address of the firm				
	actuary has not fully reflected any regulation or ruling promulgated under ctions	the statute i	n completing this schedu	le, check th	ne box and see

age <b>2-</b> 1
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Pa	rt II	Begin	ning of year	carryov	er and prefunding	bala	ances						
	,			-				(a) (	Carryover balance		(b)	Prefundi	ng balance
7		_	•		cable adjustments (Item					1339			0
8	Portion (	used to	offset prior year's	funding red	quirement (Item 35 from p	prior	year)			0			0
9	9 Amount remaining (Item 7 minus item 8)										0		
10	10 Interest on item 9 using prior year's actual return of21.46 %										0		
11													
	<b>a</b> Exce	ss contr	ibutions (Item 38	from prior	year)								0
	<b>b</b> Intere	est on (a	a) using prior year	's effective	e rate of5.99 %								0
					year to add to prefunding I								0
	<b>d</b> Porti	on of (c)	to be added to pr	efunding b	palance								0
12					emed elections					1052			0
13	Balance	at begir	ning of current ye	ar (item 9	+ item 10 + item 11d - ite	em 1	2)			0			0
P	art III	Fun	ding percenta	ages			•						
14	Funding		<u> </u>	<u> </u>								14	74.66 %
15					ge							15	74.66 %
16	Prior yea	ar's fund	ing percentage fo	r purposes	of determining whether	carry	over/prefund	ding balar	nces may be used			16	77.58 %
17					is less than 70 percent of							17	%
	art IV		tributions an		<u>`</u>		3 3				Į	J	
				•	rear by employer(s) and e	empl	ovees.						
	(a) Date		(b) Amount p		(c) Amount paid by	Jp.	(a) Dat	te	(b) Amount pa	aid by	(	<b>c)</b> Amou	nt paid by
(N	IM-DD-YY	YYY)	employer	(s)	employees		(MM-DD-Y	YYY)	employer(	s)		empl	oyees
03	/11/2010			250000		0							
												_	
							Totals ►	18(b)		250000	18(c)		
19					tructions for small plan w					e year:			
	<b>a</b> Contri	butions	allocated toward	unpaid min	imum required contribution	on fr	om prior yea	rs		19a			0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date												
	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date												
20	Quarterly	y contrib	utions and liquidit	y shortfalls	3:								
	<b>a</b> Did th	e plan h	ave a "funding sh	ortfall" for	the prior year?								Yes X No
	<b>b</b> If 20a	is "Yes,	" were required q	uarterly ins	stallments for the current	year	made in a tir	mely man	ner?		<u></u>		Yes No
	<b>C</b> If 20a	is "Yes,	" see instructions	and compl	ete the following table as	арр	licable:						
-		(4)			Liquidity shortfall as o	of end	d of Quarter					(4)	
		(1) 1s	J.		(2) 2nd			(3)	3rd			(4) 4th	1

Pa	rt V Assumptio	ns used to determine t	unding target and ta	rget n	ormal cost				
21	Discount rate:								
	<b>a</b> Segment rates:	1st segment: 5.65 %	2nd segment: 6.43 %		3rd segment: 6.57 %				
	<b>b</b> Applicable month	(enter code)				21b	0		
22	Weighted average ret	tirement age				22	62		
23	Mortality table(s) (see	e instructions)	escribed - combined	Preso	cribed - separate	Substitut	е		
Pa	rt VI Miscellane	ous items							
24	•	nade in the non-prescribed act			•		· · · · · · ·		
25	Has a method change	e been made for the current pl	an year? If "Yes," see instru	uctions r	egarding required attacl	nment	Yes X No		
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see	instructi	ons regarding required	attachment.	Yes X No		
27	1 0	or (and is using) alternative fui	9 , 11			27			
Pa	rt VII Reconcilia	ation of unpaid minimu	ım required contribu	tions f	or prior years				
28	Unpaid minimum requ	uired contribution for all prior y	ears			28	28 0		
29	' '	contributions allocated toward			' '	29	0		
30	Remaining amount of	f unpaid minimum required cor	ntributions (item 28 minus ite	em 29)		30	0		
Pa	rt VIII Minimum	required contribution	for current vear						
31		djusted, if applicable (see inst				31	149177		
32	Amortization installme		,		Outstanding Bala	nce	Installment		
	a Net shortfall amort	tization installment			-	324404 547			
	<b>b</b> Waiver amortization	on installment				0	0		
33		approved for this plan year, en Day Year				33			
34	0 1	ment before reflecting carryove	, ,			34	203914		
			Carryover balance		Prefunding balar	nce	Total balance		
35	Balances used to offs	set funding requirement		0		0	0		
36	Additional cash requir	rement (item 34 minus item 35	······································			36	203914		
37		ed toward minimum required co	•	•		37	230197		
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38	26283		
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 3	36 over it	em 37)	39	0		
40	40 Unpaid minimum required contribution for all years.								

#### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Lebor 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 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

2009

This Form is Open to Public Inspection.

Б	rtil Annual Report Identification Information								
ORACAMON	the calendar plan year 2009 or fiscal plan year beginning	2009-	02-01	and ending	20:	LO-01-31			
	This return/report is for:			ot multiemployer)		one-participant	plan		
	This return/report is for:	inal return/			<del></del>				
	an amended return/report	J.	•	oort (less than 12 mont	hs)		,		
_		automatic			r	DFVC program			
C	Check box if filing under: Form 5558 special extension (enter description)	J	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		L	] <b>- - - -</b>			
in man		·							
	rt II Basic Plan Information enter all requested info	ormation.			1h 1	hree-digit			
та	Name of plan STEVEN N. ROSENBERG, DDS, PC PENSION TRUST				p	lan number PN) ►	003		
	SIEVER N. ROSERESES, SSO, TO LEROES. LINES				1c E	ffective date of p	lan		
<u> </u>	Di	nlan)				2001-02-01 Employer Identific	ation Number		
∡a	Plan sponsor's name and address (employer, if for single-employer STEVEN N. ROSENBERG, DDS, PC	higii)				EIN) 13-3370			
	222/221					lan sponsor's tel			
	30 EAST 60TH STREET					(212) 486-66 Business code (se	·······		
US	NEW YORK NY 10022					521210	ee manacaona)		
За	Plan administrator's name and address (If same as plan employer,	enter "Same"	)		3b A	\dministrator's El	N		
					3c /	Administrator's tel	lenhone number		
					JU /	Administrator 3 tel	epriorie riambei		
4	If the name and/or EIN of the plan sponsor has changed since the la	act return/sen	ort filed for thi	s plan enter the	4b E	-in	<u> </u>		
4	name, EIN and the plan number from the last return. Sponsor's Nam	ne ne	ore nice to: till	s pain, onto the	4c F				
F-					5a	1	8		
оа b	Total number of participants at the beginning of the plan year Total number of participants at the end of the plan year				5b		7		
C	Total number of participants at the end of the plant year.  Total number of participants with account balances as of the end of complete this item)	the plan year	(defined ben	efit plans do not	5c				
<del>6</del> a	Were all of the plan's assets during the plan year invested in eligible						XYes No		
b	Are you claiming a waiver of the annual examination and report of a	n independer	nt qualified put	blic accountant (IQPA)					
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	and conditions	i.)	tood use Form EEOO			X Yes No		
944	If you answered "No" to either 6a or 6b, the plan cannot use Fo	orm 5500-5r	and must ins	stead use Form 5500.	<del></del>		////		
⊬a 7	rt III Financial Information		(a) B	eginning of Year		(b) End o	f Year		
-	Plan Assets and Liabilities Tetal plan assets	. 7a	(α) υ	1,188,328		(0) 2.10 0	1,507,731		
a b	Total plan assets	. 7a		1,188,328	<del>                                     </del>		0		
	Net plan assets (subtract line 7b from line 7a)	. 7c	······································	1,188,328			1,507,731		
<u>c</u> 8	Income, Expenses, and Transfers for this Plan Year			(a) Amount		(b) To			
a	Contributions received or receivable from:	2017/2019							
-	(1) Employers	. 8a(1)		250,000	_				
	(2) Participants	. 8a(2)			$\dashv$				
	(3) Others (including rollovers)	. <u>8a(3)</u>			$\dashv$				
b	Other income (loss)	. 8b		176,859					
d	Total income(add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	. <u>8c</u>					426,859		
u	to provide benefits)	. 8d		107,456					
е	Certain deemed and/or corrective distributions (see instructions) .	. 8e							
f	Administrative service providers (salaries, fees, commissions)	. 8f							
g	Other expenses	· 8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h					107,456		
ì	Net income (loss) (subject line 8h from line 8c)	. 8i					319,403		
i	Transfers to (from) the plan (see instructions)	. 8j							

Part	IV Plan Characteristics					
9a ।	f the plan provides pension benefits, enter the applicable pension feature codes from the List	of Plan Characteris	stic Coo	les in th	e instruction	ns;
b I	1A 3D f the plan provides welfare benefits, enter the applicable welfare feature codes from the List o	f Plan Characterist	ic Code	es in the	instructions	<b>:</b> :
Par	t V Compliance Questions	······		······································		······
			Ye	s No	T	Amount
10 a	During the plan year:  Was there a failure to transmit to the plan any participant contribution within the time period	described in				
а	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	1	0a	X		
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transacti	ions reported		x		
	on line 10a.)	<del> -</del>	0b	_	ļ	
C	Was the plan covered by a fidelity bond?	· · · · · -	0c X			200,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was cau or dishonesty?		0d	x		
е	Were any fees or commisions paid to any brokers, agents, or other persons by an insurance	e carrier,				
	insurance services or other organization that provides some or all of the benefits under the provides some or all of th	1.4	0e	x		
£	instructions.)	· · · · · -		x	1	
Ť	Has the plan failed to provide any benefit when due under the plan?	<del></del>	Of		-	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	<u>,                                    </u>	0g	x		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 C	FR	0h		10.0	
i	2520.101-3.)		011			
	exceptions to providing the notice applied under 29 CFR 2520.101-3		0i			
***************************************	VI Pension Funding Compliance					
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instruction (If	<u> </u>	<u> </u>			
12	Is this a defined contribution plan subject to the minimum funding requirements of section 41	12 of the Code or so	ection (	302 of E	RISA? .	. Yes X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)					
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year	ear, see instruction	s, and	enter th	e date of the	e letter ruling
I£ v	granting the waiver			Da	ау	Year
	·			12b	T	
b	Enter the minimum required contribution for this plan year			12c		
۲ C	Enter the amount contributed by the employer to the plan for this plan year		• •	120		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus snegative amount)			12d		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline? .				Yes	□No □N/A
	VII Plan Terminations and Transfers of Assets					
***************************************	Has a resolution to terminate the plan been adopted during the plan year or any prior year?.					Yes X No
ıva	If "Yes," enter the amount of any plan assets that reverted to the employer this year					
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plant of the PBGC?	an, or brought unde	er the c	ontrol		. Yes XNo
С	If during this plan year, any assets or liabilities were transferred from this plan to another pla which assets or liabilities were transferred. (See instructions.)	in(s), identify the pl	an(s) to	)		brassow! Improved
1	3c(1) Name of plan(s):			13c(2)	FIN(s)	13c(3) PN(s)
***************************************	out y. a.r.o or planto).					
		***************************************				
C=41			una ia	ootobli	had	
	on: A penalty for the late or incomplete filing of this return/report will be assessed unle					- Oak at J
SB or	penalties of perjury and other penalties set forth in the instructions, I declare that I have exan Schedule MB completed and signed by an enrolled actuary, as well as the electronic version it is true, correct, and complete.					
		(A 1)	0			
SIG	N	2712 / 1/2		11		*
HEF	Signature of plan administrator Date	Enter name of indiv	oual si	gning a	s plan admir	nstrator
SIG		Stive 1	<u> 5 d</u>	).  -		
HEF	Signature of employer plan sponsor Date	Enter name of indiv	idual si	gninga	s employer o	or plan sponsor
				,		

Page **2-**

Form 5500-SF (2009)

SROSEN09

Schedule SB, part V - Statement of Actuarial Assumptions/Methods

STEVEN N. ROSENBERG, DDS, PC DEFINED BENEFIT PENSION PLAN 13-3370635/003

FOR THE PLAN YEAR 02/01/2009 THROUGH 01/31/2010

FUNDING METHOD As prescribed in IRC Section 430.

INTEREST RATES Years 0-5 Segment rate 1 5.650%

Years 6-20 Segment rate 2 6.430% Years over 20 Segment rate 3 6.570%

PRE-RETIREMENT MORTALITY TABLE -- None.

TURNOVER/DISABILITY-- None SALARY SCALE -- None INTEGRATION LVL INCR- None

BACKWARD SALARY PROJ. Based on increase of average earnings

POST-RETIREMENT MORTALITY TABLE -- 2009 Funding Target - Combined - IRC 430(h)(3)(A).

EXPENSE LOAD -- None
COST OF LIVING None

417(e)

PRESENT VALUE OF ACCRUED BENEFIT CALCULATIONS - Greater of 417(e) or Actuarial Equivalence

INTEREST RATES Years 0-5 Segment rate 1 3.960%

Years 6-20 Segment rate 2 4.600% Years over 20 Segment rate 3 4.400%

MORTALITY TABLE -- 2009 Applicable Mortality Table for IRC 417(e) (Unisex).

Actuarial Equivalence

PRE-RETIREMENT INTEREST -- 6.000%

MORTALITY TABLE -- None.

POST-RETIREMENT INTEREST -- 6.000%

MORTALITY TABLE -- 1983 GROUP ANNUITY.

BLENDED -- 50.000% Male 50.000% Female

#### Schedule SB, part V - Statement of Actuarial Assumptions/Methods STEVEN N. ROSENBERG, DDS, PC DEFINED BENEFIT PENSION PLAN 13-3370635/003

FOR THE PLAN YEAR 02/01/2009 THROUGH 01/31/2010

#### ASSUMPTIONS FOR 410(b)/401(a)(4) CALCULATIONS

PRE-RETIREMENT:

INTEREST --

8.500%

POST-RETIREMENT:

INTEREST --

8.500%

MORTALITY TABLE -- 1994 GROUP ANNUITY RESERVING Unisex

Proj to 2002 male rates.

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.

# Schedule SB, part V - Summary of Plan Provisions STEVEN N. ROSENBERG, DDS, PC DEFINED BENEFIT PENSION PLAN 13-3370635/003

FOR THE PLAN YEAR 02/01/2009 THROUGH 01/31/2010

TYPE OF ENTITY

Corporation.

DATES

Effective-02/01/2001 Valuation-02/01/2009 Eligibility-02/01/2009 Year-end-01/31/2010 Top Heavy Years - 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009

ELIGIBILITY

Minimum age- 21 Months of service- 12 Maximum age- None

Age at nearest birthday.

Entry Age For Full Funding Limitation Calculation - as of date of hire.

HOURS REQUIRED FOR

Eligibility - 1000

Benefit accrual - 1000

Vesting - 1000

PLAN ENTRY — February 1 or August 1 immediately following satisfaction of eligibility requirements.

New participants are included in current year's valuation.

RETTREMENT

NORMAL - Upon attainment of age 62, and completion of 5 years of participation.

EARLY - No provisions.

AVERAGE COMPENSATION -- (prospective salaries)

FUNDING - 3 Highest consecutive years of participation.

ACCRUED BENEFIT - 3 Highest consecutive years of participation.

TOP HEAVY ACCRUED BENEFIT - 3 Highest consecutive top heavy years of participation.

#### PLAN BENEFITS

RETIREMENT ---

2,500% of average monthly compensation plus 0.750% in excess of 2009 covered compensation table 1 (\$106,800) multiplied by total years of service limited to 25 years.

Maximum spread/offset limited to .75% (as adjusted from social security retirement age to normal retirement age, for normal form of payment, and for integration level option, if applicable) times years service/participation not to exceed 35 years.

Covered compensation averaged to social security retirement age.

415 Limits - Percent 100.00 Dollar - \$16,250

Minimum benefit - None Maximum benefit - None

Maximum 401(a)(17) compensation \$245,000

2.000% actuarially adjusted for normal form of benefit.

SROSEN09

Schedule SB, part V ~ Summary of Plan Provisions STEVEN N. ROSENBERG, DDS, PC DEFINED BENEFIT PENSION PLAN 13-3370635/003

FOR THE PLAN YEAR 02/01/2009 THROUGH 01/31/2010

NORMAL FORM

Life Annuity.

DEATH BENEFIT

Present value of accrued benefits.

ACCRUED BENEFIT

Pro-rata based on service (calculated as of beginning of plan year).

TERMINATION

BENEFITS

0% first year, 20% each additional year to a maximum of 100% after 6 years.

Service is calculated using all years of service.

CONTRIBUTIONS

EMPLOYEE REQUIRED -- None

EMPLOYEE VOLUNTARY -- None

ASSET VALUATION

METHOD

Market value.

SROSEN09

### Schedule SB, line 32 - Schedule of Amortization Bases STEVEN N. ROSENBERG, DDS, PC

#### 13-3370635/003 FOR THE PLAN YEAR 02/01/2009 THROUGH 01/31/2010

туре of Base	Present Value of	Date Base	Years Remaining	Amortization
	Remaining Instalments	Established	Amortization Period	Installment
Shortfall	139,889	02/01/08	6 .	23,534
	184,515	02/01/09	7	31,203

#### SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE

### STEVEN N. ROSENBERG, D.D.S., P.C. PENSION TRUST

PLAN #003 EIN#: 13-3370635

ALL PARTICIPANTS IN THE VALUATION ARE EXPECTED TO RETIRE AT AGE 62; THEREFORE THE WEIGHTED AVERAGE RETIREMENT AGE IS AGE 62.

Plan Name: STEVEN N. ROSENBERG, DDS, PC PENSION TRUST EIN / PN: 13-3370635 / 003 2009 Schedule SB, line 19 - Discounted Employer Contributions

230,197		81,244		168,756			ŧ	750,000	10tal
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	A 12%	84 944	44 4306	168 756				250 000	3/11/2010
Amony	Other Interest Rate	Other	Interest Rate	Amount	Amount	Interest Rate	Amount	Date Contribution	Date
	53	Current Year Amounts	Olm Cum			nor Year Amounts	di Silana		
				The second secon					

#### **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor

# 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).

OMB No. 1210-0110

2009

This Form is Open to Public

Pension Benefit Guaranty Corporation	► File as an attachment to F	orm 5500 or	5500-SF.	***************************************	in	spection
For calendar plan year 2009 or fiscal plan year	<del></del>		and ending	01/3	1/2010	
<ul> <li>Round off amounts to nearest dollar.</li> </ul>		~	***************************************			***************************************
► Caution: A penalty of \$1,000 will be asset	ssed for late filing of this report unless rea	sonable caus	e is established.			
A Name of plan		B Three-digit				
STEVEN N. ROSENBERG, DDS	plan r	plan number (PN) ▶ 003				
C Plan sponsor's name as shown on line 2a	of Form 5500 or 5500-EZ					lumber (EIN)
STEVEN N. ROSENBERG, DDS	, PC		13-3	37063	35	
	The last of the party of the pa		: 🗵 100 or fewer	1140	1-500	More than 500
F Type of plan:  Single  Multi	ple-A Multiple-B F Prior y	ear plan size	(EX ) 100 of lewel	1310	71-000 L.	i More trait 500
1 Enter the valuation date:	Month 02 Day 01	Year 2	009			<del></del>
1 Cites the valuation date.	Worth Day					
2 Assets:						
a Market value				2a		1,188,328
b Actuarial value		· · · · · · · · · · · · · · · · · · ·		<u>  2b</u>	<del></del>	1,188,328
3 Funding target/participant count breakdo	own	r	(1) Number of parti	<u>cipants</u>	(2)	Funding Target
<ul> <li>a For retired participants and beneficial</li> </ul>		3a	0	<del> </del>		0 103
		3b	3			98,187
C For active participants:		[0-(4)				3,352
• •		3c(1)				1,488,331
		3c(2) 3c(3)	5		3	1,491,683
d Total		3d	8	~~~~~		1,589,870
4 If the plan is at-risk, check the box and c			Ш			
a Funding target disregarding prescrib	ed at-risk assumptions			4a		
<b>b</b> Funding target reflecting at-risk assu	imptions, but disregarding transition rule t	or plans that	have been			
at-risk for fewer than five consecutive	e years and disregarding loading factor			4b		
	<u></u>			5		6.42
	· · · · · · · · · · · · · · · · · · ·			6		149,177
Statement by Enrolled Actuary  To the best of my knowledge, the information supplied in the	is schedule and accompanying schedules, statements and attac n, each other assumption is reasonable (taking into account the ce under the plan.	ments, if any, is co	mplete and accurate. Each pre	sribed assu	implion was applie	d in
accordance with applicable few and regulations. Why opio combination, offer my best estimate of anticipately experien	<ul> <li>ach other assumption is reasonable (taking into account the ce under the plan.</li> </ul>	experience of the pla	n and reasonable expectation	s) and such	other assumptions	), in
BERE			C Vent	_2	12	·
The state of the s	ature of actuary				Date	
NACHMAN YAAKOV ZISKIND, F			3.4 t		8-05856	
• • •	orint name of actuary				enroliment r 4–9063	number
ECONOMIC GROUP PENSION SV	CS., INC. Firm name		<del></del>		r (including a	area code)
·	riiii laliie		reteprione	IIUIIIDGI	(molading c	irea code)
333 SEVENTH AVENUE						
US NEW YORK N	Y 10001-5096					
	ress of the firm					
If the actuary has not fully reflected any regula		te in complet	ing this schedule, c	neck th	e box and se	∌e
instructions					·	

Partill Begin	ning of year carryover a	and prefunding balances	<u> </u>			<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	***************************************	<del>-4-4-4-4-4</del>
(Dimensional S			(a)	Carryover balance	(b) Pre	funding	balance	
7 Balance at be	ginning of prior year after a	applicable adjustments (item 13 from			<del></del>			
			!	1,339				0
	······································	g requirement (item 35 from prior yea		0				
***************************************				1,339				0
		al return of <u>-21.46</u> %		(287)				0
		dded to prefunding balance:						
•		ior year)					<u> </u>	0
h Interest or	rimbulions vacin comon pri (a) usina prior vear's effec	tive rate of				·	***************************************	0
		t plan year to add to prefunding balar						0
		funding balance	COLO TENDESCO DE LA COLO DEL LA COLO DE LA COLO DEL LA COLO DELA COLO DE LA COLO DE LA COLO DE LA COLO DE LA C					
		r deemed elections		1,052	Ť			
		m 9 + item 10 + item 11d - item 12).	*****	0	<del></del>			0
	ling percentages		<u> </u>				<u> </u>	·
***************************************						14	74.66	%
		ntage				15	74.66	
		oses of determining whether carryove				1		
						16	77.58	%
17 if the current	value of the accets of the n	lan is less than 70 percent of the fund	tina teraet enter s	uch nercentage	· · · · · · · · · · · · · · · · · · ·	17		<u>/\</u>
A STATE OF THE PARTY OF THE PAR	ributions and liquidity		and target enter t	Salori perconnago		<u> </u>		
	·	e plan year by employer(s) and emple			·····		<del></del>	
	······			/h) Amount noid hu		(n) (m)	unt paid by	
(MM-DD-YYYY)	(a) Date (b) Amount paid by (c) Amount paid by (a) Date (b) Amount paid by (MM-DD-YYYY) employer(s) employer(s)						ovees	
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			Totals ➤ 18(b)	250	,000 18(	-31	***************************************	
19 Discounted ex	nolovec contributions see	e instructions for small plan with a val				:/		<del></del>
	• •	minimum required contribution from		· · · · · · · · · · · · · · · · · · ·	19a			0
	•	,	•		19b		***************************************	0
		quired contribution for current year adjusted		,	19c		230,	.197
······································	tributions and liquidity short	<del></del>						
-	n have a "funding shortfall"	• •			Front industrial	□Yes	X No	PROMINE
		y installments for the current year ma				⊟Yes	No	
		omplete the following table as applica		* * * * *				
<u> </u>	co, coo monosiono ana o	Liquidity shortfall as of er		ís plan vear	Towns Towns		Personal State Control of the Person	A1147777
**************************************	(1) 1st	(2) 2nd	(3) 3rd		(4)	4th		
**************************************	3.7		3-7		<u>\</u>		***************************************	
				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				

Part V Assumpt	tions used to determine f	unding target and target nor	mal cost		
21 Discount rate:					
a Segment rates:	1st segment	2nd segment	3rd segment		N/A, full yield curve used
	5.65 %	6.43 %	6.57 %		
				21b	0
22 Weighted average	e retirement age	<del> </del>		22	62
23 Mortality table(s)		Prescribed combined	Prescribed separate		Substitute
Pari VI Miscella	neous items				
24 Has a change bed	en made in the non-prescribe	d actuarial assumptions for the co	rment plan year? If "Yes," se	e ins	Iructions regarding required
attachment	· · · · · · · · · · · · · · · · · · ·				
		nt plan year? If "Yes," see instruc			
		ctive Participants? If "Yes," see in		d atta	chment Yes X No
<b>27</b> If the plan is eligit	le for (and is using) alternation	e funding rules, enter applicable	code and see instructions		
regarding attachn		· · · · · · · · · · · · · · · · · · ·		27	
		m required contributions for			
		ior years		28	0
29 Discounted emplo	yer contributions allocated to	ward unpaid minimum required c	ontributions from prior years		
(item 19a)		· · · · · · · · · · · · · · · · · · ·		29	0
	<del>/////////////////////////////////////</del>	d contributions (item 28 minus iter	n 29)	30	O
	n required contribution f				
		instructions)		31	149,177
32 Amortization insta			Outstanding Balance		Installment
a Net shortfall amor	tization installment		324,	404	54,737
bWaiver amortizati	on installment	. <i> </i>		0	0
33 If a waiver has be	en approved for this plan yea	r, enter the date of the ruling lette	r granting the approval		
(Month	DayYea	r) and the waived a	imount	33	
<b>34</b> Total funding requ	irement before reflecting car	yover/prefunding balances			
(item 31 + item 32	la + Item 32b - Item 33)	<u>, , , , , , , , , , , , , , , , , , , </u>		34	203,914
		Carryover balance	Prefunding Balance		Total balance
	offset funding requirement				
36 Additional cash re	quirement (item 34 minus iter	m 35)		36	203,914
37 Contributions allow	cated toward minimum require	ed contribution for current year ac	ljusted to valuation date		
(item 19c)		<del> </del>		37	230,197
38 Interest-adjusted	excess contributions for curre	nt year (see instructions)		38	26,283
		nt year (excess, if any, of item 36		39	
<b>40</b> Unpaid minimum i	required contribution for all ye	ars	<i></i>	40	