

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089
		2009
		This Form is Open to Public Inspection

Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>10/01/2008</u> and ending <u>09/30/2009</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN</u>	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan</td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan	
1b Three-digit plan number (PN) ►	<u>001</u>				
1c Effective date of plan					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>BIRTHDAY BAKERS PARTY MAKERS, INC.</u> <u>195 EAST 76TH STREET</u> <u>NEW YORK, NY 10021</u>	<table border="1"> <tr> <td>2b Employer Identification Number (EIN) <u>13-2871013</u></td> </tr> <tr> <td>2c Sponsor's telephone number</td> </tr> <tr> <td>2d Business code (see instructions)</td> </tr> </table>	2b Employer Identification Number (EIN) <u>13-2871013</u>	2c Sponsor's telephone number	2d Business code (see instructions)	
2b Employer Identification Number (EIN) <u>13-2871013</u>					
2c Sponsor's telephone number					
2d Business code (see instructions)					

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 accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE			
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") BIRTHDAY BAKERS PARTY MAKERS, INC. 195 EAST 76TH STREET NEW YORK, NY 10021		3b Administrator's EIN 13-2871013
		3c Administrator's telephone 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: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	
d Subtotal. Add lines 6a , 6b , and 6c	6d	
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
8a 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:		

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)

Form **5500**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit PlanThis form is required to be filed under sections 104 and 4065 of the Employee
Retirement Income Security Act of 1974 (ERISA) and sections 6047(e),
6057(b), and 6058(a) of the Internal Revenue Code (the Code).► Complete all entries in accordance with
the instructions to the Form 5500.Official Use Only
OMB Nos. 1210-0110
1210-0089**2008****This Form is Open to
Public Inspection.****Part I Annual Report Identification Information**For the calendar plan year 2008 or fiscal plan year beginning 10/01/2008, and ending 09/30/2009,

- A** This return/report is for: (1) ☐ a multiemployer plan; (3) ☐ a multiple-employer plan; or
(2) ☒ a single-employer plan (other than a (4) ☐ a DFE (specify) _____
multiple-employer plan);
- B** This return/report is: (1) ☐ the first return/report filed for the plan; (3) ☐ the final return/report filed for the plan;
(2) ☐ an amended return/report; (4) ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☐
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions). ☒

Part II Basic Plan Information — enter all requested information.

1a Name of plan BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN	1b Three-digit plan number (PN) ►	001
	1c Effective date of plan (mo., day, yr.) 10/01/1998	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) BIRTHDAY BAKERS PARTY MAKERS, INC. 195 EAST 76TH STREET NEW YORK NY 10021	2b Employer Identification Number (EIN) 13-2871013	
	2c Sponsor's telephone number 212-288-7112	
	2d Business code (see instructions) 812990	

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 accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

**SIGN
HERE**

Signature of plan administrator

Date

LINDA KAYE

Type or print name of individual signing as plan administrator

**SIGN
HERE**

Signature of employer/plan sponsor/DFE

Date

LINDA KAYE

Type or print name of individual signing as employer, plan sponsor or DFE

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

v11.3

Form **5500** (2008)
RECEIVED
 JUL 15 2010
 BY: _____

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
SAME

3b Administrator's EIN

3c Administrator's telephone 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 below:

a Sponsor's name

b EIN

c PN

5 Preparer information (optional) **a** Name (including firm name, if applicable) and address

b EIN

c Telephone number

6 Total number of participants at the beginning of the plan year

6 2

7 Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)

a Active participants

7a 2

b Retired or separated participants receiving benefits

7b 0

c Other retired or separated participants entitled to future benefits

7c 0

d Subtotal. Add lines 7a, 7b, and 7c

7d 2

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

7e 0

f Total. Add lines 7d and 7e

7f 2

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

7g

h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested

7h 0

i If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)

7i 0

8 Benefits provided under the plan (complete 8a and 8b, as applicable)

a ☒ Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 1A 1G 1I

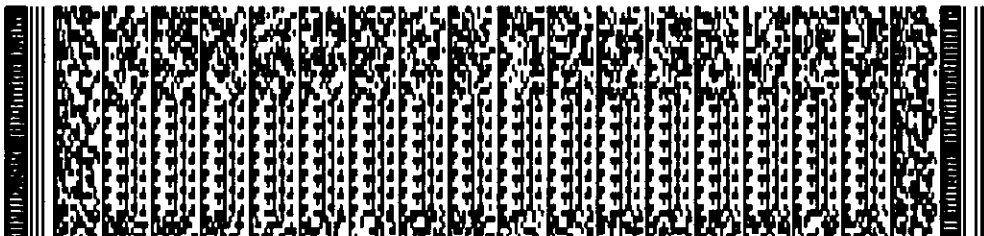
b ☐ Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust
(4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust
(4) ☐ General assets of the sponsor

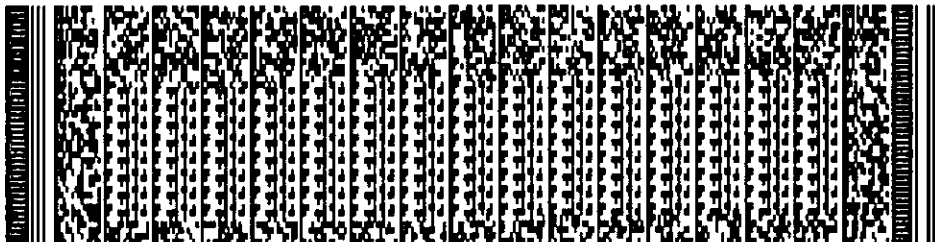


10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)**a Pension Benefit Schedules**

- | | | | |
|-----|-------------------------------------|------------|--|
| (1) | <input checked="" type="checkbox"/> | R | (Retirement Plan Information) |
| (2) | <input checked="" type="checkbox"/> | B | (Actuarial Information) |
| (3) | <input type="checkbox"/> | E | (ESOP Annual Information) |
| (4) | <input type="checkbox"/> | SSA | (Separated Vested Participant Information) |

b Financial Schedules

- | | | | |
|-----|-------------------------------------|----------|---------------------------------------|
| (1) | <input type="checkbox"/> | H | (Financial Information) |
| (2) | <input checked="" type="checkbox"/> | I | (Financial Information -- Small Plan) |
| (3) | <input type="checkbox"/> | A | (Insurance Information) |
| (4) | <input type="checkbox"/> | C | (Service Provider Information) |
| (5) | <input type="checkbox"/> | D | (DFE/Participating Plan Information) |
| (6) | <input type="checkbox"/> | G | (Financial Transaction Schedules) |



**SCHEDULE I
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Financial Information -- Small Plan

This schedule is required to be filed under Section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

2008**This Form is Open to
Public Inspection.**

For calendar year 2008 or fiscal plan year beginning 10/01/2008 and ending 09/30/2009	
A Name of plan BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT	B Three-digit plan number ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 BIRTHDAY BAKERS PARTY MAKERS, INC.	D Employer Identification Number 13-2871013

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.

1 Plan Assets and Liabilities:	(a) Beginning of Year	(b) End of Year
a Total plan assets	1a 364314	397373
b Total plan liabilities	1b 0	0
c Net plan assets (subtract line 1b from line 1a)	1c 364314	397373

2 Income, Expenses, and Transfers for this Plan Year:	(a) Amount	(b) Total
a Contributions received or receivable		
(1) Employers	2a(1) 50000	
(2) Participants	2a(2) 0	
(3) Others (including rollovers)	2a(3) 0	
b Noncash contributions	2b 0	
c Other income	2c -16941	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d	33059
e Benefits paid (including direct rollovers)	2e 0	
f Corrective distributions (see instructions)	2f 0	
g Certain deemed distributions of participant loans (see instructions)	2g 0	
h Other expenses	2h 0	
i Total expenses (add lines 2e, 2f, 2g, and 2h)	2i	0
j Net income (loss) (subtract line 2i from line 2d)	2j	33059
k Transfers to (from) the plan (see instructions)	2k	0

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.		
	Yes No Amount	
a Partnership/joint venture interests	3a X	
b Employer real property	3b X	

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule I (Form 5500) 2008



	Yes	No	Amount
3c Real estate (other than employer real property)		X	
d Employer securities		X	
e Participant loans		X	
f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II Transactions During Plan Year

	Yes	No	Amount
4 During the plan year:			
a Did the employer fail 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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		40000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	X		255297
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If no, attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount _____

5b If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)

5b(3) PN(s)



**SCHEDULE R
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Retirement Plan InformationThis schedule 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).► **File as an Attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2008**This Form Is Open to
Public Inspection.**For calendar year 2008 or fiscal plan year beginning 10/01/2008 and ending 09/30/2009

A Name of plan BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT P	B Three-digit plan number 001
C Plan sponsor's name as shown on line 2a of Form 5500 BIRTHDAY BAKERS PARTY MAKERS, INC.	D Employer Identification Number 13-2871013

Part II Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.	1 \$ 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.	3 0

Part III Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 7.	
5 If a waiver of the minimum funding standard for a prior plan year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver	Month Day Year
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.	
6a Enter the minimum required contribution for this plan year	6a \$
b Enter the amount contributed by the employer to the plan for this plan year	6b \$
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c \$
If you completed line 6c, skip lines 7 and 8 and complete line 9.	
7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A

Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.)	<input type="checkbox"/> Increase <input type="checkbox"/> Decrease <input checked="" type="checkbox"/> No
--	--

Part IV Coverage (See Instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements	ratio percentage test	average benefit test
---	-----------------------	----------------------

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008



**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).

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008

**This Form Is Open to
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning 10/01/2008 and ending 09/30/2009 ,

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ BIRTHDAY BAKERS PARTY MAKERS, INC.		D Employer Identification Number (EIN) 13-2871013
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month 10 Day 01 Year 2008

2 Assets:

a Market value	2a 364314
b Actuarial value	2b 364314

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 0	0
b For terminated vested participants	3b 0	0
c For active participants:		
(1) Non-vested benefits	3c(1)	2766
(2) Vested benefits	3c(2)	560494
(3) Total active	3c(3) 2	563260
d Total	3d 2	563260

4 If the plan is in at-risk status, check the box and complete lines 4a and 4b ▶ ☐

a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b

5 Effective interest rate **5** 5.42 %

6 Target normal cost **6** 0

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

DAVID M. GELMAN

Type or print name of actuary

GELMAN PENSION CONSULTING, INC.

Firm name

70 WEST 40TH STREET, 8TH FLOOR

NEW YORK

NY

10018-2623

Address of the firm

06/30/2010

Date

08-03773

Most recent enrollment number

212-889-1200

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions. ☐

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

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	N/A	N/A
8 Portion used to offset prior year's funding requirement (line 35 from prior year)	N/A	N/A
9 Amount remaining (line 7 minus line 8)	1 6 4 4 6	N/A
10 Interest on line 9 using prior year's actual return of N/A %	N/A	N/A
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		N/A
b Interest on line 11a using prior year's effective rate of N/A %		N/A
c Total available at beginning of current plan year to add to prefunding balance ..		N/A
d Portion of line 11c to be added to prefunding balance		N/A
12 Reduction in balances due to elections or deemed elections	1 6 4 4 6	N/A
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	N/A

Part III Funding percentages

14 Funding target attainment percentage	14	64.68 %
15 Adjusted funding target attainment percentage	15	64.68 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement	16	94.33 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	64.68 %

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/14/2009	50000	0			
Totals ▶ 18(b)				50000	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	4 7 5 4 6

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:	1st segment:	2nd segment:	3rd segment:	<input type="checkbox"/> N/A, full yield curve used
a Segment rates:	5.09 %	6.16 %	6.58 %	
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 66
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed -- combined <input type="checkbox"/> Prescribed -- separate <input type="checkbox"/> Substitute				

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	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	27	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	153885	25738
b Waiver amortization installment	0	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.	33	
34 Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34	25738
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement. . .	0	0
36 Additional cash requirement (line 34 minus line 35)	36	25738
37 Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37	47546
38 Interest-adjusted excess contributions for current year (see instructions)	38	21808
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

**Schedule SB, Part V -
Statement of Actuarial Assumptions**

BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN

EIN/PN: 13-2871013 / 001

Plan Year: October 1, 2008 to September 30, 2009

Target Assumptions:

Male Nonannuitant: 2008 Nonannuitant Male
Female Nonannuitant: 2008 Nonannuitant Female
Male Annuitant: 2008 Annuitant Male
Female Annuitant: 2008 Annuitant Female
Applicable months from valuation month: 0
Probability of lump sum: 100.00%
Use pre-retirement mortality: No

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	5.09	6.16	6.58
High Quality Bond rates:	N/A	N/A	N/A
Final rates:	5.09	6.16	6.58
Override:	0.00	0.00	0.00

Salary Scale

Male: 0.00%
Female: 0.00%

Withdrawal

Male: None
Female: None

Withdrawal-Select

Male: None
Female: None

Early Retirement Rates

Male: None
Female: None

Subsidized Early Retirement Rates

Male: None
Female: None

Options:

Use optional combined mortality table for small plans: Yes
Use discount rate transition: No
Lump sums use proposed regulations: Yes

Actuarial Equivalent Floor

Stability period: plan year
Lookback months: 1
Nonannuitant: None
Annuitant: 2008 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	4.59	4.89	4.79
Override:	0.00	0.00	0.00

Late Retirement Rates

Male: None
Female: None

Marriage Probability

Male: 0.00%
Female: 0.00%
Expense loading: 0.00%

Setback

0

Disability Rates

Male: None
Female: None

Mortality

Male: None
Female: None

Setback

0

0

**Schedule SB, Part V -
Summary of Plan Provisions**

BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN

EIN/PN: 13-2871013 / 001

Plan Year: October 1, 2008 to September 30, 2009

Eligibility Requirements

Age (yrs) : 21
Age (months) : 0
Wait (months) : 12
Two year eligibility : No

Service/Participation Requirements

Definition of years: Hours worked
Continuing hours: 1,000
Excluded classes: Union Members

Earnings

Total compensation excluding : None

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	5				
Defined:	Date of event				

Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

Rates - Male:	None	None	None
Rates - Female:	None	None	None

Use Social Security Retirement Age:	No	REACT Benefits Percentage:	50.00%
Vesting Schedule:	2/20	Pre-retirement death benefit	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	0.00%
		Death Benefit Payment method:	PVAB

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	0
QJSA:	Joint and contingent	50.00%	0

Significant Changes in Plan Provisions Since Last Valuation

**Schedule SB, Part V -
Summary of Plan Provisions**

BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN

EIN/PN: 13-2871013 / 001

Plan Year: October 1, 2008 to September 30, 2009

Benefits

Pension Formula:	Benefit formula		
Type of Formula:	Unit benefit non-integrated		
Effective Date:	10/01/2001		
 Unit type:	Percent		
Unit based on:	Participation		
Maximum total percent:	100.00%		
Tiers based on:	None		
First tier:	7.00%	for 1st	None
Second tier:	None	for next	None
Third tier:	None	for remaining yrs	
 Maximum credit:			
Past years:	10		
Future years:	10		
Total years:	10		

Averaging

Projection method:	Current Compensation	Apply exclusion to accrued benefit:	No
Based on:	Final Average	Annualize short compensation years:	Using days
Highest:	3	Annualize short plan years:	Using days
In the last:	0	Include compensations based	
Excluding:	0	on years of:	Accrual

Accrual

Frozen:	Yes					
Definition of years:	Hours worked					Fractions based on: N/A
 Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision: N/A
	1000	1000	1000	1000	1000	Limit current credit to: N/A
 Years based on:	Participation	Cap/floor years:				0
Maximum past accrual years:	0.0000	Cap or floor:				Cap
Method:	Unit accrual	Accrual % per year:				0.00%
		Apply 415 before accrual:				No

**Schedule SB, line 25 -
Change in Method**

**BIRTHDAY BAKERS PARTY MAKERS, INC.
DEFINED BENEFIT PLAN**

EIN/PN: 13-2871013 / 001

Plan Year: October 1, 2008 to September 30, 2009

The funding method for the Birthday Bakers Party Makers, Inc. Defined Benefit Plan has been changed for the plan year beginning October 1, 2008 in accordance with the requirements of Code section 430.

BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN

Plan Year: October 1, 2008 to September 30, 2009[illegible]

**Schedule SB, line 32 -
Schedule of Amortization Bases**

BIRTHDAY BAKERS PARTY MAKERS, INC. DEFINED BENEFIT PLAN

EIN/PN: 13-2871013 / 001

Plan Year: October 1, 2008 to September 30, 2009

Charges/Credits

<u>Type of Base</u>	<u>Effective Date</u>	<u>Interest Rate</u>	<u>Initial Amount</u>	<u>Initial Amort</u>	<u>Current Balance</u>	<u>Rem Amort</u>	<u>Payment</u>
Shortfall	10/01/2008	5.09 / 6.16	153,885	7.00	153,885	7.00	25,738
Totals							25,738

► For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 3.

File With IRS Only

Part I Identification

A	Name of filer, plan administrator, or plan sponsor (see instructions) Birthday Bakers Party Makers, Inc.	B Filer's identifying number (see instructions). <input checked="" type="checkbox"/> Employer identification number (EIN). 13-2871013			
	Number, street, and room or suite no. (If a P.O. box, see instructions) 195 East 76th Street	<input type="checkbox"/> Social security number (SSN)			
	City or town, state, and ZIP code New York NY 10021				
C	Plan name 	Plan number	Plan year ending—		
			MM	DD	YYYY
1	Birthday Bakers Party Makers, Inc. Defined Benefit Plan	0 0 1	9	30	2009
2					
3					

Part II Extension of Time to File Form 5500 or Form 5500-EZ (see instructions)

1 I request an extension of time until 7 / 15 / 2010 to file Form 5500 or Form 5500-EZ.

The application is **automatically approved** to the date shown on line 1 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and **(b)** the date on line 1 is no more than 2½ months after the normal due date.

You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed in C above.

Note. A signature is not required if you are requesting an extension to file Form 5500 or Form 5500-EZ.

Part III Extension of Time to File Form 5330 (see instructions)

2 I request an extension of time until / / to file Form 5330.

You may be approved for up to a six (6) month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax **a**

b Enter the payment amount attached	b	
--	----------	--

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . c

3 State in detail why you need the extension

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application. David M. Gelman, EA, ASA

Signature ▶

Date ► 04/28/2010

Quana
~~333~~ 195 E 76 St
NYC 1002

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
RETURN ADDRESS, FOLD AT DOTTED LINE

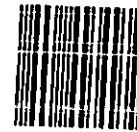
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