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).

OMB Nos. 1210-0110 1210-0089

2009

This Form is Open to Public Inspection

P	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.	
		dentification Information				
For	calendar plan year 2009 or fisc	al plan year beginning 01/01/200	9	and ending 1	2/31/2	2009
Α -	his return/report is for:	x single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan
В -	his return/report is for:	first return/report	final retur	n/report		
		an amended return/report	short plar	n year return/report (less than 12 mor	nths)	
C	Check box if filing under:	Form 5558	automatio	extension		DFVC program
		special extension (enter description	on)			
Pa	rt II Basic Plan Infor	mation—enter all requested inform	ation			
	Name of plan				1b	Three-digit
		D, PC DEFINED BENEFIT PLAN				plan number
					_	(PN)
					1c	Effective date of plan 01/01/2002
2a	Plan sponsor's name and add	ress (employer, if for single-employer	· nlan)		2b	Employer Identification Number
	HAVA RAO POLAVARAPU, M	,	piani		-2	(EIN) 11-2520393
					2c	Plan sponsor's telephone number
	REENE AVENUE, SUITE 2C OKLYN, NY 11238				24	718-230-5423
					Zu	Business code (see instructions) 621111
3a	Plan administrator's name and	l address (if same as Plan sponsor, e	enter "Same	e")	3b	Administrator's EIN
RAGI	HAVA RAO POLAVARAPU, M	D, PC 55 GREENE BROOKLYN			2-	11-2520393
			,		3C	Administrator's telephone number 718-230-5423
4 1	the name and/or EIN of the pl	an sponsor has changed since the la	st return/re	port filed for this plan, enter the	4b	EIN
ı	name, EIN, and the plan number	er from the last return/report. Sponso	or's name		4c	DN
52	Total number of participants a	t the beginning of the plan year				
b		t the end of the plan year			5a	5
C	·	it the end of the plan year			5b	5
					5c	0
6a	Were all of the plan's assets	during the plan year invested in eligib	ole assets?	(See instructions.)		X Yes No
b		he annual examination and report of				V vaa 🗆 Na
		(See instructions on waiver eligibility				X Yes No
Pa	rt III Financial Inform	ner 6a or 6b, the plan cannot use F	Orm 5500-	SF and must instead use Form 550	00.	
7	Plan Assets and Liabilities	anon		(a) Beginning of Year		(h) End of Voca
-	Total plan assets		. 7a	(a) Beginning of Year		(b) End of Year 2743507
a b				1340401	-	0
C	•	7b from line 7a)		1948481		2743507
8	Income, Expenses, and Trans		/0	(a) Amount		(b) Total
а	Contributions received or rece			(a) Amount		(b) Total
-			. 8a(1)	178461		
	(2) Participants		8a(2)	C)	
	(3) Others (including rollovers	5)	. 8a(3)	C)	
b	Other income (loss)		8b	616565	5	
C	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	. 8c			795026
d		rollovers and insurance premiums	. 8d	C)	
е	Certain deemed and/or correct	tive distributions (see instructions)	8e	C)	
f	Administrative service provide	ers (salaries, fees, commissions)	. 8f	C)	
g	Other expenses		. 8g	C		
h	Total expenses (add lines 8d,	8e, 8f, and 8g)				0
i	Net income (loss) (subtract lin	e 8h from line 8c)	8i			795026
j		ee instructions)				

Form 5500-SF 2009	Page 2- 1
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Part IV	Dian	(`haract	Orietics
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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

art	V Compliance Questions							
0	During the plan year:		Yes	No		Amou	ınt	
а	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)	10a		X				0
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				0
С	Was the plan covered by a fidelity bond?	10c		X				0
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X				0
е	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.)	10e		X				0
f	Has the plan failed to provide any benefit when due under the plan?	10f		X				0
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				0
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the							
	exceptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art_								
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))					X	Yes	No
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code					Π.	Yes	X No
_	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)	, 01 50	otion c	002 01	L1(10/ (:	ш	[
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruc	rtions	and e	nter th	e date of th	a lette	r rulir	na
u	granting the waiverMon							
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 negative amount)			12d				
е	Will the minimum funding amount reported on line 12d be met by the funding 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 year or any prior year?						Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			13a				0
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?			ntrol			Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	ne plai	n(s) to					
1	3c(1) Name of plan(s):		130	c(2) EI	N(s)	13	3c(3) l	PN(s)
aut	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ise is	establ	ished.	1		
nde B o	er penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this returned r Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/	urn/rep	ort, in	cludin	g, if applicat			
elief	f, it is true, correct, and complete.	DC! 1	1/45:	DU				
SICI	Filed with authorized/valid electronic signature. 08/05/2010 RAGHAVA RAO	PULA	VAKA	PU				

SIGN HERE
Signature of plan administrator
SIGN HERE
Signature of plan administrator
Date
Enter name of individual signing as plan administrator
RAGHAVA RAO POLAVARAPU

Enter name of individual signing as plan administrator
RAGHAVA RAO POLAVARAPU

Signature of employer/plan sponsor
Date
Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Actuarial Information Department of the Treasury

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).

Single-Employer Defined Benefit Plan

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

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			lan year 200			ear	beginning 0	1/01/2009				and en	ding	12/31/2	2009			
			amounts to															
				31,000	0 will be ass	ses	sed for late filing o	of this repor	t unless reas	onable ca	use is	s establish	ned.			-		
		of pla			I MD BC D		INED BENEFIT P	LAN			В	Three-d	igit				000	
NA	או וכ	AKA	OFOLAVAN	VAFU	i, MD, FC D	LI	INCO BENEFIT F	LAN				plan nur	nber	(PN)	<u> </u>)	002	
C	Dlan c	nonec	or'e name ac	chov	vn on line 2	2 0	f Form 5500 or 55	00-SE			D	Employe	r Idai	ntification	Nlu	mhar (EINI)	
			O POLAVAR			a o	11 01111 0000 01 00	00 01				Lilipioyei	iuci	itilication	iivu	mber (
											11-	-2520393						
F 1	VDA C	of plan	: X Single	П	Multiple-A		Multiple-B	F	Prior year pl	an siza.	100	or fewer	П	101-500	П	More t	han 500	
		Ť				Ш	Wattpie B	•	i noi yeai pi	arr 6/20.	100	or lower	Ш	101 000		WOIC		
Pa	rt I	В	asic Infor	mat	ion													
1_	Ent	er the	valuation da	ate:		Moı	nth <u>01</u> [Day <u>01</u>	Year_	2009								
2	Ass	ets:												_				
	а	Mark	et value										_	2a				1948481
	b	Actu	arial value							 T				2b				1948481
3	Fun	iding t	arget/particip	pant o	count break	dov	vn			(1) N	lumbe	er of partic	cipan	ts		(2)	Funding Ta	ırget
	а	For	retired partic	ipant	s and benef	icia	aries receiving pay	ment	3a					0				0
	b	For	terminated v	estec	d participant	s			3b					0				0
	С	For	active partici	ipants	3:													
		(1)	Non-vested	l bene	efits				3c(1)									2159
	(2) Vested benefits												1970747					
(3) Total active									5	1972906								
	d	Tota	d						3d					5				1972906
4	If th	e plar	n is at-risk, cl	heck	the box and	cc	mplete items (a) a	and (b)										
	а	Fund	ling target di	isrega	arding preso	rib	ed at-risk assump	tions						4a				
	b	Fund	ling target re	eflecti	ng at-risk a	ssu	mptions, but disre	garding tra	nsition rule fo	r plans th	at ha	ve been		4b				
		at-ris	sk for fewer t	than f	five consecu	utiv	e years and disre	garding load	ding factor									
5	Effe	ective	interest rate											5				5.82 %
6	Tar	get no	rmal cost											6				160712
		•	Enrolled Ac	•														
	accorda	ance wit	h applicable law	and re	gulations. In my	opi /	this schedule and accom nion, each other assum											
			fer my best estin	nate of	anticipated exp	erie	ence under the plan.											
	IGN																	
Н	ERI	Ε									_				0	7/28/2	010	
					Signa	tur	e of actuary								-	Date		
WIL	IAM	G. PR	RUSLIN								_				(08-025	561	
							name of actuary						ľ	Most rece	ent e	enrollm	ent numbei	r
PEN	SION	I CON	SULTANTS	OF N	NORTH AM	ER	IC				_				73	2-721-	1821	
400	- DN/	OTON!	5045		F	irm	n name					Т	Telep	hone nui	mbe	er (inclu	uding area o	code)
		STON NJ 08	ROAD 859															
	•																	
					Add	res	s of the firm				_							
16.0			1 ("	n				donata di Li			- 11	h.'	1 1	-ll - 2				
	actua		is not fully re	eflecte	ed any regu	atio	on or ruling promu	ilgated unde	er the statute	in comple	eting t	nis sched	lule,	cneck the	e bo	x and	see	

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Pa	art II	Begin	ning of year	carryove	er and prefunding b	ala	ances						
				-				(a) (Carryover balance		(b)	Prefundi	ng balance
7		_	•		cable adjustments (Item 1				53	39475			185670
8	500475												
9	9 Amount remaining (Item 7 minus item 8)												
10	10 Interest on item 9 using prior year's actual return of27.41_%												
11													
	a Excess contributions (Item 38 from prior year)												
	b Interest on (a) using prior year's effective rate of												
	C Total available at beginning of current plan year to add to prefunding balance												
											10750		
12					emed elections					0			0
13	Balance	at begin	ining of current ye	ear (item 9	+ item 10 + item 11d – ite	m 1	2)		39	91605			196420
Р	art III	Fun	ding percenta	ages			<u> </u>			l.			
14												14	68.96 %
15					je							15	98.76 %
16										o reduce)		
	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement												
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage										%		
P	art IV	Con	tributions an	d liquidi	ty shortfalls								
18	Contribu	itions ma	ade to the plan for	the plan y	ear by employer(s) and e	mplo	oyees:						
(N	(a) Date 1M-DD-Y		(b) Amount p employer		(c) Amount paid by employees		(a) Dat (MM-DD-Y		(b) Amount pa employer(s	-	(-	nt paid by byees
02	2/17/2010			150000		0							
02	2/19/2010			28461		0							
							Totals ►	18(b)		178461	18(c)		0
19	Discoun	ted emp	oyer contributions	s – see ins	tructions for small plan wi	th a	valuation dat	te after th	ne beginning of the	year:			
	a Contri	butions	allocated toward	unpaid min	imum required contribution	n fr	om prior year	s		19a			0
	b Contri	butions	made to avoid res	strictions ad	djusted to valuation date .					19b			0
	C Contri	butions a	allocated toward mi	inimum requ	uired contribution for currer	nt ye	ar adjusted to	valuation	date	19c			167413
20	Quarterl	y contrib	utions and liquidit	ty shortfalls	3:								
	a Did th	e plan h	ave a "funding sh	ortfall" for t	the prior year?								Yes X No
	b If 20a	is "Yes,	" were required q	uarterly ins	tallments for the current y	ear	made in a tin	nely man	ner?				Yes No
	C If 20a	is "Yes,	see instructions	and compl	ete the following table as	арр	licable:						
					Liquidity shortfall as of			of this pla	n year				
		(1) 1s	t		(2) 2nd			(3)	3rd	1		(4) 4th	
			0			0) [() I			0

Pa	rt V Assumptio	ns used to determine f	unding target and target	et normal cost		
21	Discount rate:					
	a Segment rates:	1st segment: 5.59 %	2nd segment: 6.34 %	3rd segments 6.5	ent: 4 %	N/A, full yield curve used
	b Applicable month	(enter code)			21b	1
22	Weighted average ret	irement age			22	67
23	Mortality table(s) (see	e instructions)	escribed - combined	Prescribed - separate	Substitut	te
Pa	rt VI Miscellane	ous items				
24	Has a change been m	nade in the non-prescribed act	uarial assumptions for the curr			· · · · · · · · · · · · · · · · · · ·
25	Has a method change	e been made for the current pla	an year? If "Yes," see instructi	ons regarding required a	ttachment	Yes X No
			Participants? If "Yes," see ins			
27	If the plan is eligible for	or (and is using) alternative fur	nding rules, enter applicable co	de and see instructions	27	
Pa			ım required contributio			
28		•	ears		28	0
29	<u> </u>		l unpaid minimum required cor			
	' '			' '	_ Z9	0
30	Remaining amount of	unpaid minimum required cor	tributions (item 28 minus item	29)	30	0
Pa	rt VIII Minimum	required contribution t	for current year			
31	Target normal cost, a	djusted, if applicable (see instr	ructions)		31	160712
32	Amortization installme	ents:		Outstanding	Balance	Installment
	a Net shortfall amorti	ization installment			0	0
	b Waiver amortizatio	n installment			0	0
33	If a waiver has been a	approved for this plan year, en Day Year	ter the date of the ruling letter (granting the approval	33	
34	• •	0 ,	er/prefunding balances (item 3		.34	160712
			Carryover balance	Prefunding b	alance	Total balance
35	Balances used to offs	et funding requirement		0	0	0
36	Additional cash requir	rement (item 34 minus item 35)		36	160712
37	Contributions allocate	ed toward minimum required co	ontribution for current year adju	sted to valuation date	37	167413
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)		38	6701
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 36 c	ver item 37)	39	0
40	Unnaid minimum regu	uired contribution for all years.			40	0

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor
Employee Benefits Security Administration
Internal Retirement Income Security Administration

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).

Single-Employer Defined Benefit Plan

Actuarial Information

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 1/1/2009		and e	nding 12/31.	/2009			
Round off amounts to nearest dollar.							
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report	unless reasc	nable cause is establi	shed.				
A Name of plan		B Three-	digit				
Raghava Rao Polavarapu, MD, PC Defined Benefit Plan	umber (PN)	•	002				
ragnava rao i olavarapa, inib, i o beninea benena i ian							
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employ	er Identification	n Number (EIN)		
Raghava Rao Polavarapu, MD, PC			11	2520393	3		
							
E Type of plan: Single Multiple-A Multiple-B	Prior year pla	n size: 🗡 100 or fewe	101-500	More t	han 500		
Part I Basic Information							
1 Enter the valuation date: 1/1/2009							
2 Assets:			<u> </u>	1.00			
a Market value			2a	- 1 3 4 4 A	1948481		
b Actuarial value			<u> </u>				
					1948481		
	0 -	(1) Number of part	icipants	Funding Target			
a For retired participants and beneficiaries receiving payment	H	0			0		
b For terminated vested participants	3b	0			0		
C For active participants:							
(1) Non-vested benefits		159					
(2) Vested benefits	3c(2)			1	970747		
(3) Total active	3c(3)	5		1	972906		
d Total		1972906					
4 If the plan is at-risk, check the box and complete items (a) and (b)	-						
a Funding target disregarding prescribed at-risk assumptions			4-				
			4a				
b Funding target reflecting at-risk assumptions, but disregarding tran at-risk for fewer than five consecutive years and disregarding loadi	isition rule for ing factor	plans that have been	4b				
5 Effective interest rate					5.82 %		
6 Target normal cost			6				
Statement by Enrolled Actuary					60712		
To the best of my knowledge, the information supplied in this schedule and accompanying schedule	ules, statements a	nd attachments, if any, is con	olete and accurate	Each mescri	ned assumption was applied in		
accordance with applicable law and regulations. In my opinion, each other assumption is reasonal combination, offer my best estimate of anticipated experience under the plan.	ble (taking into ac	count the experience of the p	an and reasonable	expectations)	and such other assumptions, in		
000							
SIGN Milliam L. Pruslin)		7	//28/2010)		
Signature of actuary William G. Pruslin			(Date 0802561			
Type or print name of actuary	-				ent number		
Pension Consultants of North Americ				3272118			
Firm name 499 Ernston Road			Telephone nur	nber (inclu	ding area code)		
Parlin							
NJ							
08859							
Address of the firm							
If the actuary has not fully reflected any resulation or sulfan areas last a last			4.4 4. 4.0				
If the actuary has not fully reflected any regulation or ruling promulgated under instructions	ule statutė II	completing this sche	oule, check the	box and s	see 🗌		