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).

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

Р	ension Be	enefit Guaranty Corporation		▶ Complete all entries in accord	dance witl	h the instructions to the Form 5500	0-SF.		peonon
Pa	art I	Annual Report	Ide	entification Information				•	
For	calenda	ar plan year 2009 or fi	scal	plan year beginning 01/01/200	9	and ending 1	2/31/	2009	
Α.	This ret	urn/report is for:	X	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	nt plan
		urn/report is for:	П	first return/report	final retur			ь	
	11110 101	ann/report is for:	H	an amended return/report		year return/report (less than 12 mor	nths)		
<u> </u>	Chaali h	ov if filing under	X	Form 5558		extension		DFVC progra	am
•	Check I	pox if filing under:				, exterision		☐ Di ve piogra	1111
_	4 11		Ш	special extension (enter description	•				
	rt II		orm	ation—enter all requested inform	ation		41-		
	Name o		NI I	LP DEFINED BENEFIT PLAN			10	Three-digit plan number	
MOS	ES FRE	ESTON & ZIEGELINA	IIV, L	LF DEFINED BENEFIT FLAN				(PN)	002
							1c	Effective date of	f plan
								01/01/2	
				ss (employer, if for single-employer	plan)		2b	Employer Identi	
MOS	ES PRE	ESTON & ZIEGELMA	N, L	LP			20	(EIN) 26-375	
1065	Δ\/ΕΝΙ	JE OF THE AMERICA	Δς				20	Plan sponsor's t	telephone number 4-0808
SUIT	E 1802						2d	Business code (
		, NY 10018						541110	
		dministrator's name a ESTON & ZIEGELMA		ddress (if same as Plan sponsor, e		e") E AMERICAS	3b	Administrator's 26-375	
IVIOS	LOFK	LOTON & ZIEGELINA	IIV, L	SUITE 1802			30		telephone number
				NEW YORK,	NY 10018)	212-35	
				sponsor has changed since the la		port filed for this plan, enter the	4b	EIN 26-054	8349
	-	EIN, and the plan num MOSES, ESQ.	ber	from the last return/report. Sponso	r's name		4 c	PN 001	
			at t	he heginning of the plan year			5a	FIN OUT	
b									11
				n account balances as of the end of		:	5b		9
C						(defined benefit plans do not	5c		
6a	Were	all of the plan's asset	s du	ring the plan year invested in eligib	le assets?	(See instructions.)			X Yes No
	Are yo	ou claiming a waiver o	f the	annual examination and report of	an indeper	ndent qualified public accountant (IQI	PA)		
						ons.)			X Yes No
Do	rt III	Financial Infor		, ,	orm 5500-	SF and must instead use Form 550	00.		
		I.	IIIa					<i></i>	
7		assets and Liabilities			_	(a) Beginning of Year	,	(b) End	of Year 397149
		olan assets			7a	217430			0
b	•			from line 7a)	. 7b				397149
<u> </u>		,		•	7c	217438		4.5	
8 a		e, Expenses, and Tra butions received or re				(a) Amount		(a)	Гotal
а					8a(1)	141560)		
	(2) Pa	articipants			8a(2)	C)		
	(3) Ot	hers (including rollove	ers).		8a(3)	O)		
b	Other i	income (loss)	·····			39498	3		
С	Total in	ncome (add lines 8a(1), 8	a(2), 8a(3), and 8b)	8c				181058
d		, ,		llovers and insurance premiums					
	•	,			. 8d	0	-		
е				re distributions (see instructions)		С			
f	Admin	istrative service provi	ders	(salaries, fees, commissions)	8f	1347	4		
g	Other	expenses			. 8g	С)		
h	Total e	expenses (add lines 8	d, 8	e, 8f, and 8g)	8h				1347
į		, , ,		8h from line 8c)					179711
j	Transf	ers to (from) the plan	(see	e instructions)	8j	C			

Form 5500-SF 2009	Page 2- 1
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D (IV/	DI	O L	
Part IV	Plan	Charact	eristics

HERE

SIGN HERE Signature of plan administrator

Filed with authorized/valid electronic signature.

Signature of employer/plan sponsor

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:

	in the plan provides wellare benefits, enter the applicable wellare feature codes from the List of Flan Chara							
art				1				
0	During the plan year:		Yes	No		Amo	unt	
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	<u> </u>			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	<u> </u>			
С	Was the plan covered by a fidelity bond?	10c		X				
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X				
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				
f	Has the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR							
	2520.101-3.)	10h						
٠	exceptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art	VI Pension Funding Compliance							
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com	plete	Sched	ule SB	(Form			
	5500))					X	Yes	No
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction 3	302 of I	ERISA?		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, see instruc	ctions.	and e	nter th	e date of	the let	ter ruli	na
~	granting the waiver							
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			1				
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	<u> </u>			
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	L			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	N	lo	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				
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?			ntrol		П	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					ш
1	3c(1) Name of plan(s):		130	(2) EI	N(s)		13c(3)	PN(s)
				. ,				
aut	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	se is	establ	ished.			
Inde	r penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/ Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/	ırn/rep	ort, in	cludin	g, if applic	,		
	, it is true, correct, and complete.							
SICI	Filed with authorized/valid electronic signature. 09/29/2010 ROBERT MOSES	3						

Date

Date

09/29/2010

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

ROBERT MOSES

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

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-SE

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For	calo	ndar plan year 2009	or fiscal plans		01/01/2009	intent to Form	5500 OI	and end	ing 12/31/	2009	
					01/01/2008	,		anu enu	ing 12/51/	2000	
		nd off amounts to no									
	Caut	ion: A penalty of \$1,0	000 will be as	sessed for late filing	g of this repo	ort unless reaso	nable ca	use is establishe	ed.		
A N	lame SES	e of plan PRESTON & ZIEGEI	LMAN, LLP D	EFINED BENEFIT	PLAN			B Three-dig		•	002
								•			
С	Plan s	sponsor's name as sh	nown on line 2	2a of Form 5500 or	5500-SF			D Employer	Identificatio	n Number (EI	N)
		PRESTON & ZIEGEL								(,
								26-3750113			
E 1	уре о	of plan: X Single	Multiple-A	Multiple-B		F Prior year pla	n size: 🔀	100 or fewer	101-500	More that	ın 500
Pá	art I	Basic Inform	ation								
1		ter the valuation date:		Month 01	Day01	Year 2	009				
2			•	WORTH	Day	rear <u>z</u>					
_		sets:							0-		000005
	а	Market value							2a		208865
	b	Actuarial value							2b		208865
3	Fur	nding target/participar	nt count break	kdown			(1) N	lumber of partici	oants	(2) Fu	ınding Target
	а	For retired participa	ants and bene	ficiaries receiving p	payment	3a			0		0
	b	For terminated ves	ted participan	ts		3b			0		0
	С	For active participa	nts:								
						3c(1)					104981
		()				0 (0)			_		69016
		` '				2 (2)			11		173997
	d	` '							11		173997
		Total									170007
4	It tr	ne plan is at-risk, che	ck the box an	d complete items (a	a) and (b)			· <u> </u>			
	а	Funding target disre	egarding pres	cribed at-risk assun	nptions				4a		
	b	Funding target refle							4b		
	-··	at-risk for fewer tha									6.46 %
5	_	ective interest rate							5		89429
6		get normal cost							6		09429
		nt by Enrolled Actua best of my knowledge, the in	-	ed in this schedule and ac	companying sch	nedules, statements a	ind attachm	nents, if any, is comple	ete and accurate	e. Each prescribe	d assumption was applied in
		ance with applicable law and nation, offer my best estimate			sumption is reaso	onable (taking into ad	count the e	experience of the plan	and reasonable	e expectations) an	d such other assumptions, in
	IGN									00/17/07	
Н	ER	E								09/17/201	U
EDV	INDE	REPPER	Signa	ature of actuary						Date	2
	AIL	TREIT ER								08-06090	
				rint name of actuar	у				Most rec	ent enrollmer	
ERP	ACT	UARIES & CONSUL	TANTS					_		212-563-50	060
				Firm name				Te	elephone nu	ımber (includi	ng area code)
		PLAZA, SUITE 1500 RK, NY 10121-1590									
			Λ -1 -	draga of the firm				_			
			Add	dress of the firm							
	actu ictior	ary has not fully refle	cted any regu	llation or ruling pror	mulgated un	der the statute i	n comple	eting this schedu	le, check th	e box and se	е

Page 2-	1	
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Pa	rt II	Begin	ning of year	carryove	er and prefunding ba	lances						
							(a) C	arryover balance		(b) F	Prefundir	ng balance
7		-	•		cable adjustments (Item 13				25057			0
8	Portion (used to d	offset prior year's	funding red	quirement (Item 35 from pric	or year)			0			0
9	Amount	remainir	ng (Item 7 minus i	tem 8)					25057			0
10	Interest	on item	9 using prior year	's actual re	turn of -36.67 %				-9188			0
11	Prior yea	ar's exce	ess contributions t	o be added	I to prefunding balance:							
	a Exce	ss contr	ibutions (Item 38	from prior	/ear)							24305
	b Intere	est on (a	a) using prior year	's effective	rate of6.39 %							0
					year to add to prefunding bala							24305
	d Porti	on of (c)	to be added to pi	efunding b	alance							0
12	Reduction	on in bal	ances due to elec	tions or de	emed elections				0			0
13	Balance	at begir	nning of current ye	ar (item 9	+ item 10 + item 11d – item	12)			15869			0
Pa	art III	Fun	ding percenta	ages								
											14	110.91 %
					je						15	120.03 %
	Prior yea	ar's fund	ling percentage fo	r purposes	of determining whether car	ryover/prefun	ding balan	ces may be used			16	111.34 %
17					s less than 70 percent of the						17	%
	art IV		tributions and		·	- 0	•	, ,				
				•	ear by employer(s) and emp	olovees:						
	(a) Date)	(b) Amount pa	aid by	(c) Amount paid by	(a) Da		(b) Amount pa		(0	c) Amoui	nt paid by
,	M-DD-YY	YYY)	employer(,	employees	(MM-DD-)	(YYY)	employer(s)		emplo	oyees
	/01/2010			111397								
09	/13/2010			30163								
							40(1)			40()	1	
						Totals ►	18(b)		141560	18(c)		0
19			-		tructions for small plan with			[
				•	imum required contribution			ŀ	19a			0
					djusted to valuation date			İ	19b			0
					uired contribution for current y	ear adjusted to	o valuation	date	19c			124917
20	•		outions and liquidit	•							F-7	
	_		_		he prior year?						<u> </u>	Yes No
				-	tallments for the current yea		mely manr	ner?				Yes X No
	C If 20a	is "Yes,	" see instructions	and compl	ete the following table as ap							
		(1) 1s	et		Liquidity shortfall as of e (2) 2nd	nd of Quarter		n year 3rd			(4) 4th	
		(1) 18	λ.		(Z) ZIIU		(3)	Jiu			(+) 4(1)	1

Pa	rt V Assumptio	ns used to determine f	unding target and targe	et normal cost		
21	Discount rate:					
	a Segment rates:	1st segment: 5.32 %	2nd segment: 6.45 %	3rd segme 6.69	nt: %	N/A, full yield curve used
	b Applicable month	(enter code)			21b	0
22	Weighted average ret	irement age			22	55
23	Mortality table(s) (see	e instructions) X Pre	escribed - combined	Prescribed - separate	Substitut	e
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	been made for the current pla	an year? If "Yes," see instructi	ons regarding required at	tachment	Yes 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>		I unpaid minimum required con		+	
	' '		unpaid minimum required con	' '	29	0
30	Remaining amount of	unpaid minimum required cor	ntributions (item 28 minus item	29)	30	0
Pa	rt VIII Minimum	required contribution t	for current year			
		•	ructions)		31	70430
	Amortization installme		,	Outstanding B		Installment
					0	0
	_				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 31		34	70430
			Carryover balance	Prefunding ba	alance	Total balance
35	Balances used to offs	et funding requirement		0	0	0
36	Additional cash requir	ement (item 34 minus item 35	·)		36	70430
37	Contributions allocate	d toward minimum required co	ontribution for current year adju	sted to valuation date	37	124917
38	Interest-adjusted exce	ess contributions for current ve	ear (see instructions)		38	54487
39			ear (excess, if any, of item 36 c			0
40		uired contribution for all years			40	0

Moses Preston & Ziegelman, LLP Defined Benefit Plan

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2009 to 12/31/2009 Valuation Date: 1/1/2009

	For PPA Funding	For 417(e)	For Actuarial Equiv.
Interest Rates	Segment 1 5.32%	Pre-Retirement 5.50%	Pre-Retirement 5.50%
	Segment 2 6.45%	Post-Retirement 5.50%	Post-Retirement 5.50%
	Segment 3 6.69%		
Pre-Retirement			
Turnover	None	None	None
Mortality	None	None	None
Assumed Ret Age	Early retirement age 55 and 5 years of participation		Early retirement age 55 and 5 years of participation
Post-Retirement			
Mortality	Male-modified RP2000 combined healthy male projected 24 & 16 yrs Female-modified RP2000 combined healthy female projected 24 & 16 yrs	2009 Applicable Mortality Table from Rev Rul 2006-67	2009 Applicable Mortality Table from Rev Rul 2006-67
Assumed Benefit Form	For Funding	Lump Sum	
Calculated Effective Int	erest Rate	6.46%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

Moses Preston & Ziegelman, LLP Defined Benefit Plan

Summary of Plan Provisions Plan Year: 1/1/2009 to 12/31/2009

Plan Effective Date January 1, 2007

Plan Year From January 1 to December 31

Eligibility All employees not excluded by class are eligible to enter on the

January 1 or July 1 coincident with or following the completion of

the following requirements:

1 year of service Minimum age 21

Normal Retirement AgeAll participants are eligible to retire with their full retirement benefit

on the later of the following:

Attainment of age 62

Completion of 5 years of participation

Normal Retirement Benefit Upon normal retirement each participant will be entitled to a benefit

payable in the normal form equal to the following:

Maximum benefit is \$16,250 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive

years of employment

Normal Form of Benefit A benefit payable for the life of the participant

Accrued Benefit A fraction of the normal retirement benefit calculated based on the

assumption that the average salary preceding termination equals the average salary at retirement such fraction being equal to the years to date divided by what the years at retirement would have been had

employment continued until retirement

Credited years are plan years commencing with the year of entry and

ending with the retirement year excluding the following:

1

Years before the effective date

Years before age 21

Years with less than 1,000 hours

Termination Benefit Upon termination for any reason other than death, disability or

retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following

vesting schedule:

Credited Years Vested Percent

Moses Preston & Ziegelman, LLP Defined Benefit Plan

Summary of Plan Provisions Plan Year: 1/1/2009 to 12/31/2009

Credited Years	Vested Percent
2	20
3	40
4	60
5	80
6	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

Each participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years with less than 1,000 hours excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 3 consecutive years of employment

Top-Heavy Normal Form

A benefit payable for the life of the participant

Top-Heavy Status

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death

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-SE

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

File as an attach	ment to Form	5500 or 5500-SF.	ì		
For calendar plan year 2009 or fiscal plan year beginning 01.	/01/2009	and ending		12/31/20	09
▶ Round off amounts to nearest dollar.					
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this repo	ort unless reaso	nable cause is established.			
A Name of plan		B Three-digit			
		plan numbe	r (PN)	>	002
MOSES PRESTON & ZIEGELMAN, LLP DEFINED BENEF	מבוק ידד				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer Ide	entification I	Number (EIN)	
Than sponsors make as shown on the 2a of 1 of the 3500 of 3500-of		D Employer lac	Zittilloation	Turriber (Elit)	
MOSES PRESTON & ZIEGELMAN, LLP		26-37501	13	# 1 A A B A A	
E Type of plan: X Single Multiple-A Multiple-B	Prior year pla	n size: 🛛 100 or fewer	101-500	More than 500)
Part I Basic Information				, i	
1 Enter the valuation date: Month 1 Day 1	- Year	2009			
2 Assets:	rear_				
a Market value		Г	2a		208,865
b Actuarial value			2b		208,865
3 Funding target/participant count breakdown		(1) Number of participa		(2) Funding	
a For retired participants and beneficiaries receiving payment	3a	(1) Number of participa	0	(z) Funding) raiget
b For terminated vested participants			0		0
C For active participants:			1.		
(1) Non-vested benefits	3c(1)		2	LALONO, C. R CO	104,981
(2) Vested benefits		5 E S			69,016
(3) Total active	- (-)		11		173,997
d Total			11	1.000	173,997
4 If the plan is at-risk, check the box and complete items (a) and (b)		П			
			4a		
a Funding target disregarding prescribed at-risk assumptions			4a	11000000	***
b Funding target reflecting at-risk assumptions, but disregarding tra at-risk for fewer than five consecutive years and disregarding loa			4b		
5 Effective interest rate	7000		5		6.46 %
6 Target normal cost			6		89,429
Statement by Enrolled Actuary					
To the best of my knowledge, the information supplied in this schedule and accompanying sche accordance with applicable but and regulations. In my opinion, each other assumption is reaso	edules, statements a onable (taking into a	and attachments, if any, is complete ecount the experience of the plan an	and accurate. I d reasonable e	ach prescribed assur expectations) and such	nption was applied in other assumptions, in
combination, offer my begrestimate of appropriate experience under the plan.					
SIGN HERE			09	/17/2010	
Signature of actuary				Date	
EDWARD REPPER			0	8-06090	
Type or print name of actuary			Most recen	t enrollment nun	nber
ERP ACTUARIES & CONSULTANTS			(21:	2)563-5060	
2 PENN PLAZA, SUITE 1500 Firm name		Tele	phone num	ber (including ar	ea code)
2.000	0121-1590	<u> </u>			
Address of the firm			•		
If the actuary has not fully reflected any regulation or ruling promulgated unc	der the statute	in completing this schedule	check the	box and see	П

Pa	rt II	Begin	ning of year carry	over and prefunding bala	ances						
			mig or your ourry	over and pronuncing many		(a) Ca	arryover balance		(b) Pr	refundi	ng balance
7				pplicable adjustments (Item 13 fr			25,0	57		20	0
8	Portion u	used to d	offset prior year's funding	requirement (Item 35 from prior	year)	20.00		0			0
9	Amount	remainir	ng (Item 7 minus item 8).				25,0	57			0
10	Interest of	on item	9 using prior year's actua	al return of <u>(36.67)</u> %		4.4	(9,18	8)			0
11	Prior yea	ar's exce	ess contributions to be a	Ided to prefunding balance:					(2.1.)		
	a Exce	ss contr	ributions (Item 38 from p	ior year)						1012	24,305
	b Intere	est on (a	a) using prior year's effec	tive rate of6.39_%						_	0
	C Total	available	e at beginning of current p	lan year to add to prefunding balar	nce						24,305
	d Portion	on of (c)	to be added to prefundi	ng balance			C 191. 18.9-				0
12	Reductio	on in bal	ances due to elections o	r deemed elections				0			00
13	Balance	at begir	nning of current year (iter	m 9 + item 10 + item 11d - item 1	2)		15,8	69		,	0
P	art III	Fun	ding percentages								
14	Funding	target a	ttainment percentage							14	110.91 %
15	Adjusted	funding	target attainment perce	ntage		***********				15	120.03 %
16	Prior yea	ar's fund ear's fu	ling percentage for purpo	ses of determining whether carry	over/prefund	ling baland	ces may be used to r	reduce	****	16	111.34 %
17	If the cur	rrent val	ue of the assets of the p	an is less than 70 percent of the	funding targe	et, enter su	uch percentage	***********		17	%
P	art IV	Con	tributions and liqu	idity shortfalls			3. 3				
										-	
		itions m	age to the plan for the pl	an year by employer(s) and empl	oyees:						
(N	(a) Date	;	(b) Amount paid by employer(s)	(c) Amount paid by employees	oyees: (a) Dat (MM-DD-Y		(b) Amount paid employer(s)	by	(c)		int paid by loyees
	(a) Date	; (YY)	(b) Amount paid by	(c) Amount paid by employees	(a) Dat			by	(c)		
0 :	(a) Date MM-DD-YY	(YY) 010	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Dat			by	(c)		
0 :	(a) Date 1M-DD-YY 9/01/2	(YY) 010	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Dat			by	(c)		
0 :	(a) Date 1M-DD-YY 9/01/2	(YY) 010	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Dat			by	(c)		
0 :	(a) Date 1M-DD-YY 9/01/2	(YY) 010	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Dat			by	(c)		
0 :	(a) Date 1M-DD-YY 9/01/2	(YY) 010	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Dat			by	(c)		
0 :	(a) Date 1M-DD-YY 9/01/2	(YY) 010	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Dat		employer(s)	, 560			
0:	(a) Date 11M-DD-YY 19/01/2	(YYY) 010 010	(b) Amount paid by employer(s) 111,3 30,1	(c) Amount paid by employees	(a) Dat (MM-DD-Y	18(b)	employer(s) 141 e beginning of the ye	, 560			loyees
0:	(a) Date MM-DD-YY 9/01/2 9/13/2 Discount	(YYY) 010 010	(b) Amount paid by employer(s) 111,3 30,1	(c) Amount paid by employees 97 63	(a) Dat (MM-DD-Y	18(b)	employer(s) 141 e beginning of the ye	, 560			loyees
0:	(a) Date MM-DD-YY 9/01/2 9/13/2 Discount a Contri	(YYY) 010 010 010	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid	(c) Amount paid by employees 97 63 einstructions for small plan with a	(a) Dat (MM-DD-Y Totals ▶ valuation da om prior year	18(b)	employer(s) 141 e beginning of the ye	, 560			loyees
0:	(a) Date MM-DD-YY 9/01/2 9/13/2 Discount a Contri	(YYY) 010 010 010 ted emp	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid made to avoid restriction	(c) Amount paid by employees 97 63 instructions for small plan with a minimum required contribution fr	(a) Dat (MM-DD-Y Totals ▶ I valuation da om prior year	18(b)	employer(s) 141 e beginning of the ye	, 560 ·			0
0:	(a) Date MM-DD-YY 9/01/2 9/13/2 Discount a Contri b Contri C Contri	ted emplibutions ibutions by contrib	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid made to avoid restriction allocated toward minimum outions and liquidity shore	(c) Amount paid by employees 97 63 instructions for small plan with a minimum required contribution for sadjusted to valuation date	(a) Dat (MM-DD-Y Totals ▶ I valuation da om prior year ear adjusted to	18(b)	141 e beginning of the ye 1 date 1	, 560 ear: 9a 9b	18(c)	emp	0 0 0 124,917
19	Discount a Contri C Contri Quarterly a Did th	ted emplibutions ibutions ibut	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid made to avoid restriction allocated toward minimum outions and liquidity shornave a "funding shortfall"	(c) Amount paid by employees 97 63 instructions for small plan with a minimum required contribution for sadjusted to valuation date	(a) Dat (MM-DD-Y Totals ▶ I valuation da om prior year ear adjusted to	18(b) te after the	employer(s) 141 e beginning of the ye 1: date 1:	, 560 ear: 9a 9b	18(c)	emp	0 0 0 124,917
19	Discount a Contri C Contri Quarterly a Did th	ted emplibutions ibutions ibut	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid made to avoid restriction allocated toward minimum outions and liquidity shornave a "funding shortfall"	(c) Amount paid by employees 97 63 instructions for small plan with a minimum required contribution for sadjusted to valuation date	(a) Dat (MM-DD-Y Totals ▶ I valuation da om prior year ear adjusted to	18(b) te after the	employer(s) 141 e beginning of the ye 1: date 1:	, 560 ear: 9a 9b	18(c)	emp	0 0 0 124,917
19	Discount a Contri C Contri Quarterly D If 20a	ted emplibutions ibutions butions butions is y contribute plan has is "Yes	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid made to avoid restriction allocated toward minimum outions and liquidity shortnave a "funding shortfall"," were required quarterly	(c) Amount paid by employees 97 63 sinstructions for small plan with a minimum required contribution for sadjusted to valuation date	(a) Dat (MM-DD-Y Totals ▶ a valuation da om prior year ear adjusted to	18(b) the after the rs.	141 e beginning of the ye	, 560 ear: 9a 9b	18(c)	emp	0 0 124,917
19	Discount a Contri C Contri Quarterly D If 20a	ted emplibutions ibutions butions butions is y contribute plan has is "Yes	(b) Amount paid by employer(s) 111, 3 30, 1 loyer contributions - see allocated toward unpaid made to avoid restriction allocated toward minimum outions and liquidity shornave a "funding shortfall", " were required quarter!", " see instructions and contributions are seen as a	(c) Amount paid by employees 97 63 instructions for small plan with a minimum required contribution for sadjusted to valuation date	(a) Dat (MM-DD-Y Totals ▶ a valuation da om prior year ear adjusted to	18(b) the after the rs.	employer(s) 141 e beginning of the ye 1: date 1:	, 560 ear: 9a 9b	18(c)	emp	0 0 124,917 X Yes No Yes X No

_								
Par	t V Assumption	ons used to determine f	unding target and targe	t normal cost				
21	Discount rate:		2	3rd aparent	1			
	a Segment rates:	1st segment: 5.32 %	2nd segment: 6.45 %	3rd segment 6.69 %		N/A, full yield curve used		
	b Applicable month	(enter code)			21b	0		
		etirement age			22	55		
	Mortality table(s) (se			Prescribed - separate	Substitut	e		
	t VI Miscellane			<u> </u>				
		made in the non-prescribed act	uarial assumptions for the curre	nt plan year? If "Yes." see	instructions	regarding required		
24	attachment	made in the non-prescribed act				Yes 🗓 No		
25		ge been made for the current pla						
		o provide a Schedule of Active			0.0			
200	- 100 II I	for (and is using) alternative fur	 		27			
		ıt						
Pai	t VII Reconcili	iation of unpaid minimu	m required contribution	ns for prior years				
28	Unpaid minimum red	quired contribution for all prior ye	ears		28	0		
29	Discounted employe	r contributions allocated toward	ributions from prior years	29	C			
30	. 	of unpaid minimum required con		30	0			
		required contribution t						
		adjusted, if applicable (see instr			31	70,430		
	Amortization installm		40000107	Outstanding Ba		Installment		
JL					0	0		
	a Net shortfall amortization installment b Waiver amortization installment					0		
22		approved for this plan year, en						
33	(Month	Day Year) and the waived amoun	t	33			
34	Total funding require	ement before reflecting carryove			34			
	item 33)					70,430		
			Carryover balance	Prefunding bala		Total balance		
35	Balances used to off	fset funding requirement		0	0	0		
36	Additional cash requirement (item 34 minus item 35)					70,4		
37						124,917		
	(Item 19c)					54,487		
						54,46		
39		quired contribution for current ye			40	0		
40	Unnaid minimum red	quired contribution for all years			+0	1		

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).

2009

This Form is Open to Public Inspection

OMB Nos. 1210-0110

1210-0089

▶ Complete all entries in accordance with the instructions to the Form 5500-SF

Annual Report Identification Information 12/31/2009 01/01/2009 and ending For calendar plan year 2009 or fiscal plan year beginning single-employer plan multiple-employer plan (not multiemployer) one-participant plan A This return/report is for: final return/report first return/report This return/report is for: short plan year return/report (less than 12 months) an amended return/report X DFVC program Form 5558 automatic extension C Check box if filing under: special extension (enter description) Basic Plan Information enter all requested information 1b Three-digit 1a Name of plan plan number MOSES PRESTON & ZIEGELMAN, LLP DEFINED BENEFIT 002 (PN) > PLAN 1c Effective date of plan 01/01/2007 2b Employer Identification Number 2a Plan sponsor's name and address (employer if for single-employer plan) MOSES PRESTON & ZIEGELMAN, LLP (EIN) 26-3750113 2c Plan sponsor's telephone number (212)354-0808 1065 AVENUE OF THE AMERICAS 2d Business code (see instructions) SUITE 1802 541110 NY 10018 NEW YORK 3b Administrator's EIN 3a Plan administrator's name and address (if same as Plan sponsor, enter Same) 3c Administrator's telephone number 4b EIN26-0548349 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. Sponsor's name 4c PN 001 11 Total number of participants at the beginning of the plan year..... 5a 9 Total number of participants at the end of the plan year..... 5b Total number of participants with account balances as of the end of the plan year (defined benefit plans do not No 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Part III Financial Information (b) End of Year Plan Assets and Liabilities (a) Beginning of Year 397,149 217,438 Total plan assets 7a 7b Total plan liabilities..... 397,149 217,438 7c Net plan assets (subtract line 7b from line 7a)... (b) Total Income, Expenses, and Transfers for this Plan Year (a) Amount Contributions received or receivable from: 141,560 (1) Employers 8a(1) 0 8a(2) (2) Participants (3) Others (including rollovers)..... 8a(3) 39,498 8b **b** Other income (loss)..... 181,058 8c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums 84 to provide benefits)..... 8e Certain deemed and/or corrective distributions (see instructions)... 1,347 Administrative service providers (salaries, fees, commissions)...... 8f f 8g Other expenses..... 1,34 8h Total expenses (add lines 8d, 8e, 8f, and 8g)..... 81 Net income (loss) (subtract line 8h from line 8c)..... 0 Transfers to (from) the plan (see instructions)

10	Form 5500-SF 2009	Р	age 2-							
Par	IV Plan Characteristics		a o w ta o	7		-				
9a	If the plan provides pension benefits, enter the applicable pension fe	ature codes from the	List of Plan Ch	naracteris	stic Co	des in t	he instruction	ins:		
b	1A - 1D If the plan provides welfare benefits, enter the applicable welfare feature.	ture codes from the	List of Plan Ch	aracteris	tic Cod	des in th	ne instructio	ns:		
Pari	V Compliance Questions					· · · · · ·	·			
10	During the plan year:		* 13.00		Yes	No	А	mount		
а	29 CFR 2510.3-102? (See instructions and DOL s Voluntary Fiduci	ary Correction Progr	am)	10a		х				
b	Were there any nonexempt transactions with any party-in-interest? on line 10a.)			10b		Х			***	
C	Was the plan covered by a fidelity bond?			10c		Х				
d	Did the plan have a loss, whether or not reimbursed by the plan's ficor dishonesty?			d 10d		Х				
е	Were any fees or commissions paid to any brokers, agents, or other insurance service or other organization that provides some or all of instructions.)	the benefits under th	e plan? (See	10e		х				
f	Has the plan failed to provide any benefit when due under the plan?		*********	10f		Х				
g	Did the plan have any participant loans? (If Yes, enter amount as	of year end.)		10g		Х				
h	If this is an individual account plan, was there a blackout period? (S 2520.101-3.)			10h						
i	If 10h was answered Yes, check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101-			10i						
Part	VI Pension Funding Compliance			1 300						
11	Is this a defined benefit plan subject to minimum funding requirement (5500))							X Yes		
12	Is this a defined contribution plan subject to the minimum funding re	equirements of section	on 412 of the C	ode or se	ection	302 of E	ERISA?	Yes	X No	
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applical									
а	If a waiver of the minimum funding standard for a prior year is being granting the waiver.	amortized in this pla	in year, see ins ۸	tructions Aonth	, and e	enter the	e date of the	e letter rui ′ear	ing	
1f	you completed line 12a, complete lines 3, 9, and 10 of Schedule	MB (Form 5500), ar	d skip to line	13.						
	Enter the minimum required contribution for this plan year					12b				
С	Enter the amount contributed by the employer to the plan for this pla	an year		***********		12c				
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the let negative amount)				1	12d				
е	Will the minimum funding amount reported on line 12d be rnet by the	e funding deadline?.					Yes	No	N/A	
Pari	VII Plan Terminations and Transfers of Assets									
13a	Has a resolution to terminate the plan been adopted during the plan	year or any prior ye	ar?		r			Yes	X No	
	If Yes, enter the amount of any plan assets that reverted to the em					13a				
b	Were all the plan assets distributed to participants or beneficiaries, of the PBGC?							Yes	⊠ No	
С	If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)	m this plan to anothe	r plan(s), identi	Ty the pia				Т		
13c(1) Name of plan(s):					13c(2) EIN(s) 13c(3) PN(s) PN(s)		
				- 1						
		* * * * * * * * * * * * * * * * * * *								
	tion: A penalty for the late or incomplete filing of this return/repo									
SB	er penalties of perjury and other penalties set forth in the instructions, or Schedule MB completed and signed by an enrolled actuary, as well in the person of complete.	I declare that I have I as the electronic ve	examined this ret	return/re urn/repo	port, i rt, and	ncluding to the b	g, if applicat best of my kr	ole, a Sch nowledge	edule and	
	of, it is true, correct, and complete.	19/29/10	ROBERT M	IOSES				A 1212 No. 103		
SIC	SN /					individual signing as plan administrator				
		Date	ROBERT M							
SIC		Deta .	+		luot o	noine e	e employer :	or olen en	oneor	
	Signature of epiployer/plan sponsor	Date	Enter name	OF INDIVIC	וכ וסטי	gining di	S GILLPIONEL C	" hieri ah	51,301	

Date

Enter name of individual signing as employer or plan sponsor

Signature of employer/plan sponsor

Attachment to 2009 Form 5500 Schedule SB, line 19 - Discounted Employer Contributions

Plan Name MOSES PRESTON & ZIEGELMAN, LLP DEFINED BENEFIT PLAN
Plan Sponsor's Name MOSES PRESTON & ZIEGELMAN, LLP
PN: 002

Date of		Year	Effective	Interest Adjusted
Contributon	Amount	Applied	Interest Rate	Contribution:
09/01/2010	63,388	2009	11.46	54,542
09/01/2010	48,009		6.46	43,255
09/13/2010	30,163	2009	6.46	27,120
05/15/2010	30,200	2007	0.10	27,223

Attachment to 2009 Form 5500 Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name MOSES PREST	ION & ZIEGELMAN, LLP DEFINED BENEFIT	PLAN EIN: 26-3/50113
Plan Sponsor's Name	MOSES PRESTON & ZIEGELMAN, LLP	PN : 002
The weighted average retir	rement age is equal to the normal retirement age	of
	t each age and describe the methodology used t description of the weight applied at each potenti	
5 '	re at age 55, the plan's early retir	<u> </u>

Attachment to 2009 Form 5500 Schedule SB, line 25 - Change in Method

Plan Name	MOSES	PRESTON &	ZIEGELMAN	, LLP	DEFINE	BENEFIT	PLAN	EIN:	26-3750113
Plan Spons	or's Nan	ne MOSES	PRESTON &	ZIEG	ELMAN, I	LLP		PN:	002

Describe the change:

As permitted under Code Section 430, the Valuation Date was changed from End of Year to Beginning of Year.