	Form 5500-SF	Short Form Annual R	OMB Nos. 1210-0110 1210-0089						
	Internal Revenue Service			E Plan ctions 104 and 4065 of the Employe	2009				
Department of Labor Retirement Income Security Ad			ct of 1974 (ERISA), and section 6058(a) of the evenue Code (the Code).			This Form is Open to Public			
P	ension Benefit Guaranty Corporation	0-SF.	Inspection						
	Part I Annual Report Identification Information For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009								
_				mployer plan (not multiemployer)	2/01/2	one-participant plan			
	This return/report is for:		n/report						
Ъ				•	nths)				
C (C Check box if filing under: Form 5558 Image: State of the st								
0	special extension (enter description)								
Pa	rt II Basic Plan Inform	nation —enter all requested information							
	Name of plan				1b	Three-digit			
MICH	IAEL W. MELINGER, PC PROF	IT SHARING PLAN				plan number 001			
					1c	(PN) Fifective date of plan			
					07/01/2000				
		ess (employer, if for single-employer	plan)		2b	Employer Identification Number			
MICH	IAEL W. MELINGER, PC				20	(EIN) 13-4126479 Plan sponsor's telephone number			
	FIFTH AVENUE				20	212-460-8238			
11TH FLOOR NEW YORK, NY 10010						Business code (see instructions) 541110			
	Plan administrator's name and IAEL W. MELINGER, PC	address (if same as Plan sponsor, er 137 FIFTH AV		? ")	3b	Administrator's EIN 13-4126479			
WICI	IALE W. MELINOLK, TO	3c	Administrator's telephone number 212-460-8238						
4 I	f the name and/or EIN of the pla	n sponsor has changed since the las	st return/re	port filed for this plan, enter the	4b EIN				
I	name, EIN, and the plan numbe	4c PN							
5a	Total number of participants at	the beginning of the plan year		40 5a	2 2				
5a Total number of participants at the beginning of the plan yearb Total number of participants at the end of the plan year						2			
C Total number of participants with account balances as of the end of the plan year (defined benefit plans do not					5b	2			
	complete this item)		· · ·	5c	2				
-	6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								
D	b 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.									
	rt III Financial Informa	ation							
7	Plan Assets and Liabilities			(b) End of Year					
a b	otal plan assets otal plan liabilities		7a 7b	597462	۷	855137			
	•	b from line 7a)	70 70	59746	>	855137			
8	Income, Expenses, and Transf			(a) Amount		(b) Total			
а	Contributions received or recei								
	., .,		8a(1)	3120	-				
			8a(2)	2000)				
h			8a(3) 8b	206475					
b C	(<i>'</i>	8a(2), 8a(3), and 8b)	8c	200473	,	257675			
-	Benefits paid (including direct i	ollovers and insurance premiums	8d			201010			
е	, ,	ive distributions (see instructions)	8e						
f		s (salaries, fees, commissions)	8f						
g	Other expenses		8g						
h	Total expenses (add lines 8d, 8	3e, 8f, and 8g)	8h						
i		8h from line 8c)				257675			
j	Transfers to (from) the plan (se	e instructions)	8j						

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

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Part IV Plan Characteristics

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

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2T 2F 2E 2G 2J 3D 2R
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b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part	V Compliance Questions						
10	During the plan year:		Yes	No	А	mount	
а	as there a failure to transmit to the plan any participant contributions within the time period described in 9 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)			x			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		x			
С	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 fidelity bond, that was caused by fraud or dishonesty?			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		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? (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					
Part	VI Pension Funding Compliance						
11							
a If y	 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver						
b	Enter the minimum required contribution for this plan year						
C b	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 c negative amount)			12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?					Yes	s X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			13a			
b	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control						
С	of the PBGC? If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify th which assets or liabilities were transferred. (See instructions.)						s X No
1	3c(1) Name of plan(s):		130	:(2) EII	N(s)	13c(3) PN(s)
-		•					

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	10/04/2010	NAOMI MELINGER				
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				