

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>	
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>CHARLES SUNG, M.D. P.C. DEFINED BENEFIT PENSION PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
	1c Effective date of plan <u>01/01/2000</u>
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>CHARLES SUNG, M.D., P.C.</u> <u>315 N. DELAWARE ST.</u> <u>KENNEWICK, WA 99336</u>	2b Employer Identification Number (EIN) <u>91-1920503</u> 2c Plan sponsor's telephone number <u>509-736-5550</u> 2d Business code (see instructions) <u>621111</u>
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>CHARLES SUNG, M.D., P.C.</u> <u>315 N. DELAWARE ST.</u> <u>KENNEWICK, WA 99336</u>	3b Administrator's EIN <u>91-1920503</u> 3c Administrator's telephone number <u>509-736-5550</u>
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. Sponsor's name	4b EIN 4c PN
5a Total number of participants at the beginning of the plan year	5a <u>6</u>
b Total number of participants at the end of the plan year	5b <u>9</u>
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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																																										
7 Plan Assets and Liabilities	<table><tr><th></th><th>(a) Beginning of Year</th><th>(b) End of Year</th></tr><tr><td>a Total plan assets</td><td>7a <u>1156242</u></td><td><u>1228467</u></td></tr><tr><td>b Total plan liabilities</td><td>7b</td><td></td></tr><tr><td>c Net plan assets (subtract line 7b from line 7a)</td><td>7c <u>1156242</u></td><td><u>1228467</u></td></tr></table>		(a) Beginning of Year	(b) End of Year	a Total plan assets	7a <u>1156242</u>	<u>1228467</u>	b Total plan liabilities	7b		c Net plan assets (subtract line 7b from line 7a)	7c <u>1156242</u>	<u>1228467</u>																														
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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:

1A 3D

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	Amount
a	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)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		120000
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	
e	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.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

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. Month _____ Day _____ Year _____

If 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	
c 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 of a negative amount)	12d	

e 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 ☒ 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 under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(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 HERE	Filed with authorized/valid electronic signature.	10/13/2010	MICHAEL ATCHISON
	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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 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 reasonable cause is established.

A Name of plan CHARLES SUNG, M.D. P.C. DEFINED BENEFIT PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CHARLES SUNG, M.D., P.C.	D Employer Identification Number (EIN) 91-1920503
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 12 Day 31 Year 2009	
2 Assets:	
a Market value	2a 928467
b Actuarial value	2b 928467
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 3 1357
c For active participants:	
(1) Non-vested benefits	3c(1) 3471
(2) Vested benefits	3c(2) 1057051
(3) Total active	3c(3) 6 1060522
d Total	3d 9 1061879
4 If the plan is at-risk, check the box and complete items (a) and (b)	
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 6.50 %
6 Target normal cost	6 167772

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		09/28/2010
ROBERT M. HANESS	Signature of actuary	Date
HANESS & ASSOCIATES, LLC	Type or print name of actuary	08-04945
	Firm name	Most recent enrollment number
P.O. BOX 836 US ROCKLIN, CA 95677		916-435-9830
	Address of the firm	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-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	127619	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	
9 Amount remaining (Item 7 minus item 8).....	127619	0
10 Interest on item 9 using prior year's actual return of <u>20.45</u> %	26098	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		86964
b Interest on (a) using prior year's effective rate of _____ %		0
c Total available at beginning of current plan year to add to prefunding balance		86964
d Portion of (c) to be added to prefunding balance.....		86964
12 Reduction in balances due to elections or deemed elections.....	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	153717	86964

Part III Funding percentages		
14 Funding target attainment percentage.....	14	64.77 %
15 Adjusted funding target attainment percentage.....	15	64.77 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	113.76 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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
09/10/2010	300000				
			Totals ►	18(b)	300000
				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 restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	287186
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
c If 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:				
a Segment rates:	1st segment: 5.28 %	2nd segment: 6.59 %	3rd segment: 6.65 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 57
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	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 (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	167772
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	326026	54963
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 (item 31 + item 32a + item 32b – item 33).....	34	222735
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	222735
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	287186
38 Interest-adjusted excess contributions for current year (see instructions).....	38	64451
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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**

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

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning	01/01/2009	and ending	12/31/2009
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan	<input type="checkbox"/> multiple-employer plan (not multiemployer)	<input type="checkbox"/> one-participant plan
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	<input type="checkbox"/> an amended return/report	<input type="checkbox"/> short plan year return/report (less than 12 months)	
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension	<input type="checkbox"/> DFVC program
	<input type="checkbox"/> special extension (enter description)		

Part II Basic Plan Information—enter all requested information

1a Name of plan CHARLES SUNG, M.D. P.C. DEFINED BENEFIT PENSION PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 01/01/2000
2a Plan sponsor's name and address (employer, if for single-employer plan) CHARLES SUNG, M.D., P.C. 315 N. DELAWARE ST. KENNEWICK WA 99336	2b Employer Identification Number (EIN) 91-1920503
	2c Plan sponsor's telephone number (509) 736-5550
	2d Business code (see instructions) 621111
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. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year.....	5a 6
b Total number of participants at the end of the plan year.....	5b 9
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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.).....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1,156,242	1,228,467
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a).....	7c	1,156,242	1,228,467
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	300,000	
(2) Participants	8a(2)		
(3) Others (including rollovers).....	8a(3)		
b Other income (loss).....	8b	(227,775)	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		72,225
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d		
e Certain deemed and/or corrective distributions (see instructions)....	8e		
f Administrative service providers (salaries, fees, commissions).....	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		0
i Net income (loss) (subtract line 8h from line 8c).....	8i		72,225
j Transfers to (from) the plan (see instructions)	8j		

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:
1A 3D
- 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	Amount
a	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)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		120,000
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	
e	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.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

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. Month _____ Day _____ Year _____

If 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**

c 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 of a negative amount) **12d**

e 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 ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**


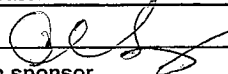
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(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 HERE		10/10/10	CHARLES SUNG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/12/10	CHARLES SUNG
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the
Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 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 reasonable cause is established.

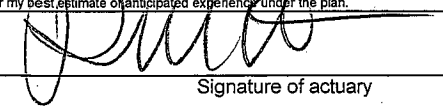
A Name of plan Charles Sunq, M.D., P.C. Defined Benefit Pension Plan		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ Charles Sunq, M.D., P.C.		D Employer Identification Number (EIN) 91-1920503
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B <input type="checkbox"/> 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 12 Day 31 Year 2009			
2 Assets:			
a Market value	2a	928,467	
b Actuarial value	2b	928,467	
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	3	1,357
c For active participants:			
(1) Non-vested benefits	3c(1)		3,471
(2) Vested benefits	3c(2)		1,057,051
(3) Total active	3c(3)	6	1,060,522
d Total	3d	9	1,061,879
4 If the plan is at-risk, check the box and complete lines a and b <input type="checkbox"/>			
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	6.50	
6 Target normal cost	6	167,772	

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		09/28/2010	
		Date	
Robert M. Haness		08-04945	
Type or print name of actuary		Most recent enrollment number	
Haness & Associates, LLC		(916) 435-9830	
Firm name		Telephone number (including area code)	
P.O. Box 836			
US Rocklin CA 95677			
Address of the firm			

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-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	127,619	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	
9 Amount remaining (item 7 minus item 8)	127,619	0
10 Interest on item 9 using prior year's actual return of <u>20.45</u> %	26,098	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		86,964
b Interest on (a) using prior year's effective rate of _____ %		0
c Total available at beginning of current plan year to add to prefunding balance		86,964
d Portion of item (c) to be added to prefunding balance		86,964
12 Reduction in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	153,717	86,964

Part III Funding percentages

14 Funding target attainment percentage	14	64.77 %
15 Adjusted funding target attainment percentage	15	64.77 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	113.76 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the 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
09/10/2010	300,000				
Totals ▶ 18(b)				300,000	18(c)

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 restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	287,186

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> No
c If 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:			
a Segment rates:			
1st segment 5.28 %	2nd segment 6.59 %	3rd segment 6.65 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 57
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment		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 (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)		31	167,772
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		326,026	54,963
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 (item 31 + item 32a + item 32b - item 33)		34	222,735
		Carryover balance	Prefunding Balance
35 Balances used to offset funding requirement		0	0
36 Additional cash requirement (item 34 minus item 35)		36	222,735
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)		37	287,186
38 Interest-adjusted excess contributions for current year (see instructions)		38	64,451
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)		39	
40 Unpaid minimum required contribution for all years		40	

Charles Sung, M.D., P.C. Defined Benefit Pension Plan

EIN: 91-1920503

Plan Number: 001

Schedule SB, line 22 – Description of Weighted Average Retirement Age.

Each Participant is assumed to retire at his/her normal retirement age.

Schedule SB, line 25 -
Description of Change in Funding Method
Charles Sung, M.D., P.C.
91-1920503 / 001

For the plan year 1/1/2009 through 12/31/2009

The Plan Sponsor of the Charles Sung, M.D., P.C. Defined Benefit Pension Plan, agrees to the change in Cost Method of their Pension Plan from a beginning of year Valuation to an end of Year Valuation.

SUNG09E

Schedule SB, line 32 - Schedule of Amortization Bases

09-28-2010

Charles Sung, M.D., P.C.

Defined Benefit Pension Plan

91-1920503/001

FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

Type of Base	Present Value of Remaining Instalments	Date Base Established	Years Remaining Amortization Period	Amortization Installment
Shortfall	326,026	12/31/09	7	54,963

TYPE OF ENTITY Corporation.

DATES Effective-01/01/2000 valuation-12/31/2009 Eligibility-07/01/2009 Year-end-12/31/2009
Top Heavy Years - 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008

ELIGIBILITY Minimum age- 21 Months of service- 12 Maximum age- None
Age at last birthday.
Entry Age For Full Funding Limitation Calculation - as of date of hire.

HOURS REQUIRED FOR
Eligibility - 1000 Benefit accrual - 501 Vesting - 1000

PLAN ENTRY - January 1 or July 1 immediately following satisfaction of eligibility requirements.

RETIREMENT NORMAL - Upon attainment of age 57, and completion of 5 years of participation.
EARLY - No provisions.

AVERAGE COMPENSATION -- (retrospective salaries)

FUNDING - 3 Highest consecutive years of participation.
ACCRUED BENEFIT - 3 Highest consecutive years of participation.
TOP HEAVY ACCRUED BENEFIT - 5 Highest consecutive top heavy years of participation.

PLAN BENEFITS

RETIREMENT-- 102.000% of average monthly compensation. Total benefit reduced by 1/25 for each year of participation less than 25 years.

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

Minimum benefit - None Maximum benefit - None

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

Schedule SB, part V - Summary of Plan Provisions
Charles Sung, M.D., P.C.
Defined Benefit Pension Plan
91-1920503/001
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

NORMAL FORM	Life Annuity.
DEATH BENEFIT	Present value of accrued benefits.
ACCRUED BENEFIT	Pro-rata based on participation (calculated as of end of plan year). Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is lesser amount computed using a) 5.500% interest and 94 GAR mortality unisex projected to 2002 or b) plan actuarial equivalence interest and mortality.
TERMINATION BENEFITS	0% first year, 20% each additional year to a maximum of 100% after 6 years. Service is calculated using all years of service.
CONTRIBUTIONS	EMPLOYEE REQUIRED -- None EMPLOYEE VOLUNTARY -- None
ASSET VALUATION METHOD	Market value.

Schedule SB, part V - Statement of Actuarial Assumptions/Methods
Charles Sung, M.D., P.C.
Defined Benefit Pension Plan
91-1920503/001
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

FUNDING METHOD As prescribed in IRC Section 430.

INTEREST RATES Years 0-5 Segment rate 1 5.280%
Years 6-20 Segment rate 2 6.590%
Years over 20 Segment rate 3 6.650%

PRE-RETIREMENT MORTALITY TABLE -- None.
TURNOVER/DISABILITY-- None
SALARY SCALE -- 3.000
INTEGRATION LVL INCR- None
BACKWARD SALARY PROJ. Based on increase of average earnings

POST-RETIREMENT MORTALITY TABLE -- 2009 Funding Target - Combined - IRC 430(h)(3)(A).
EXPENSE LOAD -- None
COST OF LIVING None

417(e)

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

INTEREST RATES Years 0-5 Segment rate 1 5.000%
Years 6-20 Segment rate 2 5.000%
Years over 20 Segment rate 3 5.000%

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

Actuarial Equivalence

PRE-RETIREMENT INTEREST -- 6.000%
MORTALITY TABLE -- None.

POST-RETIREMENT INTEREST -- 6.000%
MORTALITY TABLE -- 1994 GROUP ANNUITY RESERVING Unisex Proj to 2002.

Schedule SB, part V - Statement of Actuarial Assumptions/Methods
Charles Sung, M.D., P.C.
Defined Benefit Pension Plan
91-1920503/001
FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

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

PRE-RETIREMENT:	INTEREST --	8.500%
POST-RETIREMENT:	INTEREST --	8.500%
	MORTALITY TABLE --	1983 GROUP ANNUITY male rates.

PERMISSIVELY AGGREGATED PLANS: Not Tested as Single Plan.

COMPENSATION: Use Current Compensation to calculate the
Benefit Accrual Rate (Annual Method).

TESTING AGE: Normal Retirement Age.