#### Form 5500-SF

Department of the Treasury

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.

2009

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

**Annual Report Identification Information** For calendar plan year 2009 or fiscal plan year beginning and ending 12/31/2009 single-employer plan multiple-employer plan (not multiemployer) one-participant plan A This return/report is for: first return/report final return/report **B** This return/report is for: an amended return/report short plan year return/report (less than 12 months) DFVC program Form 5558 automatic extension C Check box if filing under: special extension (enter description) Basic Plan Information—enter all requested information Three-digit 1a Name of plan plan number CHARLES SUNG, M.D. P.C. DEFINED BENEFIT PENSION PLAN 001 (PN) ▶ 1c Effective date of plan 01/01/2000 2a Plan sponsor's name and address (employer, if for single-employer plan) 2b Employer Identification Number 91-1920503 CHARLES SUNG, M.D., P.C. (EIN) 2c Plan sponsor's telephone number 509-736-5550 315 N. DELAWARE ST. KENNEWICK, WA 99336 2d Business code (see instructions) 621111 3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") **3b** Administrator's EIN CHARLES SUNG, M.D., P.C. 315 N. DELAWARE ST. 91-1920503 KENNEWICK, WA 99336 **3c** Administrator's telephone number 509-736-5550 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. Sponsor's name 4c PN 5a Total number of participants at the beginning of the plan year..... 5a **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)..... **6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) **b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) X Yes 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 Plan Assets and Liabilities (a) Beginning of Year (b) End of Year 1156242 1228467 a Total plan assets..... 7a **b** Total plan liabilities..... 7b 1228467 Net plan assets (subtract line 7b from line 7a)..... 7с 1156242 8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from: (1) Employers ..... 300000 8a(1) (2) Participants ..... 8a(2) (3) Others (including rollovers)..... 8a(3) -227775 Other income (loss)..... 8b Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) ..... 8с 72225 Benefits paid (including direct rollovers and insurance premiums to provide benefits)..... 8d Certain deemed and/or corrective distributions (see instructions) ... 8e Administrative service providers (salaries, fees, commissions)...... 8f Other expenses..... 8g Total expenses (add lines 8d, 8e, 8f, and 8g)..... 8h 72225 Net income (loss) (subtract line 8h from line 8c)..... 8i Transfers to (from) the plan (see instructions) .....

Dart IV	Dlan	Characteristic	
Part IV	Plan	Characteristic	ç

SIGN HERE

Signature of employer/plan sponsor

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 3D

D I	rtn	e pian provides weirare benefits, enter the applicable weirare featur	re codes from the L	list of Pian Charac	cteris	iic Coo	ies in	tne instruc	tions:	
Part '	٧	Compliance Questions								
10	Dui	ing the plan year:		_		Yes	No		Amount	
а		s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary			10a		X			
b		re there any nonexempt transactions with any party-in-interest? (Doine 10a.)		· ·	10b		X			
С	Wa	as the plan covered by a fidelity bond?			10c	X				120000
		the plan have a loss, whether or not reimbursed by the plan's fideli			10d		X			
	ins	re any fees or commissions paid to any brokers, agents, or other per per ance service or other organization that provides some or all of the ructions.)	benefits under the	plan? (See	10e		X			
f	Has	s 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 y	year end.)		10g		X			
		is is an individual account plan, was there a blackout period? (See 20.101-3.)		) CFR	10h					
		Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3			10i					
Part \	۷I	Pension Funding Compliance								
		nis a defined benefit plan subject to minimum funding requirements?							X Ye	s No
		0))his a defined contribution plan subject to the minimum funding requ							Ye	
		Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.		1412 of the code	01 30	Clion	JUZ UI	LINIOA:	□	о 🗀
		waiver of the minimum funding standard for a prior year is being am		year, see instruc	tions,	and e	enter th	ne date of t	he letter i	ruling
	-	nting the waiver.			h		Day		Year	
		completed line 12a, complete lines 3, 9, and 10 of Schedule MB	,	•		Г	12b			
		er the minimum required contribution for this plan year					12c			
d	Sub	er the amount contributed by the employer to the plan for this plan y stract the amount in line 12c from the amount in line 12b. Enter the r ative amount)	result (enter a minu	us sign to the left o	of a		12d			
	·	the minimum funding amount reported on line 12d be met by the fu				-		Yes	No	N/A
Part \		Plan Terminations and Transfers of Assets								
13a	Has	a resolution to terminate the plan been adopted during the plan year	ar or any prior yea	r?					Ye	s X No
		'es," enter the amount of any plan assets that reverted to the emplo					13a			<u> </u>
b	We	re all the plan assets distributed to participants or beneficiaries, tran					ntrol		Ye	s X No
		uring this plan year, any assets or liabilities were transferred from th ch assets or liabilities were transferred. (See instructions.)	nis plan to another	plan(s), identify th	e pla	n(s) to			•	
13	3c(1	) Name of plan(s):				13	c(2) El	N(s)	13c(	( <b>3)</b> PN(s)
Cautio	on:	A penalty for the late or incomplete filing of this return/report v	will be assessed u	ınless reasonabl	e cau	se is	establ	ished.		
SB or	Sch	nalties of perjury and other penalties set forth in the instructions, I dedule MB completed and signed by an enrolled actuary, as well as true, correct, and complete.								
SIGN	F	iled with authorized/valid electronic signature.	0/13/2010	MICHAEL ATCHIS	SON					
HERE	- Г	Signature of plan administrator	Date	Enter name of in	dividu	ıal sig	ning as	s plan adm	inistrator	

Date

Enter name of individual signing as employer or plan sponsor

#### 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).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

File as an attachi	ment to Form	5500 or 5	5500-SF.				
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009			and end	ing 12/3	1/2009		
Round off amounts to nearest dollar.							_
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this repo	ort unless reaso	onable ca	use is establish	ed.		1	
A Name of plan CHARLES SUNG, M.D. P.C. DEFINED BENEFIT PENSION PLAN			<b>B</b> Three-dig	•			004
OTARLES GONG, W.B. F.O. BETTNED BENEFITT ENGINETEAN			plan num	ber (PN)			001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF			<b>D</b> Employer	Identificat	tion Nu	mber (EIN)	
CHARLES SUNG, M.D., P.C.						` ,	
			91-1920503				
E Type of plan: ☐ Single ☐ Multiple-A ☐ Multiple-B	Prior year pla	an size: 🛚	100 or fewer	101-5	00	More than 500	1
Part I Basic Information							
1 Enter the valuation date: Month 12 Day 31	Year 2	2009	_				
2 Assets:							
a Market value				2a			928467
<b>b</b> Actuarial value				2b			928467
3 Funding target/participant count breakdown		<b>(1)</b> No	umber of partici	pants		(2) Funding	Target
<b>a</b> For retired participants and beneficiaries receiving payment	3a			0			0
<b>b</b> For terminated vested participants	3b			3			1357
<b>c</b> For active participants:							
(1) Non-vested benefits	_ ` /						3471
(2) Vested benefits							1057051
(3) Total active				6			1060522
d Total				9			1061879
4 If the plan is at-risk, check the box and complete items (a) and (b)							
<b>a</b> Funding target disregarding prescribed at-risk assumptions				4a			
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				5			6.50 %
6 Target normal cost				6			167772
Statement by Enrolled Actuary				1			
To the best of my knowledge, the information supplied in this schedule and accompanying sche accordance with applicable law and regulations. In my opinion, each other assumption is reason							
combination, offer my best estimate of anticipated experience under the plan.	mable (taking into a	ccount the ex	cpenence of the plan	and reasons	able expe	ctations) and such	other assumptions, in
SIGN							
HERE					0	9/28/2010	
Signature of actuary						Date	
ROBERT M. HANESS					(	08-04945	
Type or print name of actuary				Most r	ecent e	nrollment num	nber
HANESS & ASSOCIATES, LLC					91	6-435-9830	
Firm name			Т	elephone	numbe	r (including ar	ea 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 unc	dor the statute	in comple	ting this school	ıla abadı	the ha	v and saa	
in the actuary has not rully reflected any regulation or ruling promulgated unclinstructions	uei ine statute	iii comple	ung uns schedt	ile, crieck	uie DO	x and see	Ц

Page <b>2-</b> 1
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Pa	rt II	Begin	ning of year	carryov	er and prefunding ba	lances						
	,			_			(a) (	Carryover balance		(b) l	Prefundi	ng balance
7		•	0 , ,		cable adjustments (Item 13			12	27619			0
8	Portion (	used to d	offset prior year's	funding red	quirement (Item 35 from pric	r year)			0			
9	Amount	remainir	ng (Item 7 minus i	tem 8)				12	27619			0
10	Interest	on item	9 using prior year	's actual re	eturn of%			2	26098			0
11	Prior yea	ar's exce	ess contributions t	o be adde	d to prefunding balance:							
	<b>a</b> Exce	ss contr	ibutions (Item 38	from prior	year)							86964
					e rate of%							0
					year to add to prefunding bala							86964
	<b>d</b> Porti	on of (c)	to be added to pr	refunding b	palance							86964
12					emed elections				0			
13	13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)			12)		15	53717			86964		
	art III		ding percenta									
14			<u> </u>								14	64.77 %
15					ge						15	64.77 %
16					s of determining whether car				to reduce	)	16	440.70
	current year's funding requirement									113.76 %		
17	If the cui	rrent val	ue of the assets o	f the plan	is less than 70 percent of the	e funding tar	get, enter s	such percentage			17	%
Pa	art IV	Con	tributions an	d liquidi	ty shortfalls							
18					rear by employer(s) and emp							
(N	(a) Date IM-DD-YY		<b>(b)</b> Amount p employer		(c) Amount paid by employees	(a) Date (b) Amount p (MM-DD-YYYY) employer		-	by <b>(c)</b> Amount paid by employees			
09	/10/2010			300000								
						Totals ▶	18(b)		300000	18(c)		0
19	Discount	ted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation o	date after th	ne beginning of the	year:			
	<b>a</b> Contri	butions	allocated toward	unpaid min	nimum required contribution	from prior ye	ars		19a			0
	<b>b</b> Contri	butions	made to avoid res	strictions a	djusted to valuation date				19b			0
	<b>C</b> Contri	butions a	allocated toward mi	inimum req	uired contribution for current y	ear adjusted	to valuation	n date	19c			287186
20	Quarterly	y contrib	utions and liquidit	ty shortfalls	S:							
	a Did th	e plan h	ave a "funding sh	ortfall" for	the prior year?							Yes X No
	<b>b</b> If 20a	is "Yes,	" were required q	uarterly ins	stallments for the current yea	ır made in a	timely man	nner?			<u> </u>	Yes No
	<b>C</b> If 20a	is "Yes,	" see instructions	and compl	lete the following table as ap	plicable:						
				-	Liquidity shortfall as of e	nd of Quarte	r of this pla	ın year				
		(1) 1s	t		(2) 2nd		(3)	3rd			(4) 4th	1
									1			

Pa	rt V Assumptio	ns used to determine f	unding target and targe	et normal cost		
21	Discount rate:					
	<b>a</b> Segment rates:	1st segment: 5.28 %	2nd segment: 6.59 %	3rd segmer 6.65		N/A, full yield curve used
	<b>b</b> Applicable month	(enter code)			21b	0
22	Weighted average ret	irement age			22	57
23	Mortality table(s) (see	e instructions) X Pre	escribed - combined	Prescribed - separate	Substitut	е
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 instruction	ons regarding required atta	achment	Yes No
			Participants? If "Yes," see ins			<del></del>
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>		d unpaid minimum required con			
	' '		· unpaid minimum roquirod oon	' '	_ Z9	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			
31	Target normal cost, a	djusted, if applicable (see instr	ructions)		31	167772
	Amortization installme			Outstanding Ba	-	Installment
	a Net shortfall amorti	ization installment			326026	54963
	<b>b</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 31		34	222735
			Carryover balance	Prefunding ba	lance	Total balance
35	Balances used to offs	et funding requirement		0	0	0
36	Additional cash requir	ement (item 34 minus item 35			36	222735
37	Contributions allocate	d toward minimum required co	ontribution for current year adju	sted to valuation date	37	287186
38	Interest-adjusted exce	ess contributions for current ve	ear (see instructions)		38	64451
39			ear (excess, if any, of item 36 c			0
40		uired contribution for all years			40	0

#### 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

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Pe	ension Benefit Guaranty Corporation  Complete all entries in accord	lance with	the instructions to the Form 5500	SF.		
	rti Annual Report Identification Information					_
For		1/01/2	009 and ending		12/31/2009	_
<b>A</b> 1	his return/report is for:	multiple-e	mployer plan (not multiemployer)		one-participant plan	
B	This return/report is for: first return/report	final retur	n/report			
	an amended return/report	short plan	ı year return/report (less than 12 mor	iths)		
C	Check box if filing under: 🛛 Form 5558	automatic	extension		DFVC program	
	special extension (enter description	n)				
Pa	rt II Basic Plan Information—enter all requested informa	ation				
	Name of plan			1b	Three-digit	
1	CHARLES SUNG, M.D. P.C. DEFINED BENEFIT	PENSIO.	N .		plan number (PN) 001	
	PLAN			10	Effective date of plan	_
					01/01/2000	
2a	Plan sponsor's name and address (employer, if for single-employer CHARLES SUNG, M.D., P.C.	plan)		2b	Employer Identification Number	
	CHARLES SUNG, M.D., P.C.		:		(EIN) 91-1920503	_
				2C	Plan sponsor's telephone number (509) 736-5550	
	315 N. DELAWARE ST.			2d	Business code (see instructions)	
	KENNEWICK		WA 99336		621111	
За	Plan administrator's name and address (if same as Plan sponsor, each $_{\mathtt{SAME}}$	nter "Same	e")	30	Administrator's EIN	
	·		·	3c	Administrator's telephone number	-
	f the name and/or EIN of the plan sponsor has changed since the las name, EIN, and the plan number from the last return/report. Sponso		port filed for this plan, enter the	4b	EIN	
	name, EIN, and the plan number from the last return/report. Sponso	i s name		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
	Total number of participants with account balances as of the end of					
	complete this item)			5c		_
6a	Were all of the plan's assets during the plan year invested in eligib				X Yes N	0
d.	Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility				X Yes ∏ N	0
	If you answered "No" to either 6a or 6b, the plan cannot use Fo		· ·			
Pa	rt III Financial Information					
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year	_
а	Total plan assets	. 7a	1,156,24	2	1,228,4	57
b	Total plan liabilities	7b				
С	Net plan assets (subtract line 7b from line 7a)	7c	1,156,24	2	1,228,4	57
8	Income, Expenses, and Transfers for this Plan Year	F10.75	(a) Amount	1.00.	(b) Total	eases
а	Contributions received or receivable from:	. 8a(1)	300,00	0		
٠.	(1) Employers (2) Participants	8a(2)		$\exists$		
	(3) Others (including rollovers)	8a(3)		$\dashv$		
b	Other income (loss)	. 8b	(227,775	<u> </u>		
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(2) · · · · · · · · · · · · · · · · · · ·		72,2	 25
d	Benefits paid (including direct rollovers and insurance premiums	- <del>- 50</del>	A sett auslander aus er im spoosteer opwekt presente gevolgen en generaliste in de gegen en generaliste in de g			
_	to provide benefits)	. 8d		_		
е	Certain deemed and/or corrective distributions (see instructions)	. 8e		4		
f	Administrative service providers (salaries, fees, commissions)	. 8f		_  .		
g	Other expenses		THE CONTROL OF THE METERS OF T			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
į	Net income (loss) (subtract line 8h from line 8c)			é	72,2	25
ĺ	Transfers to (from) the plan (see instructions)	. gi		1900		

Page <b>2-</b>		

Pa	rt IV	Plan Cl	naracteristics	
9a	If the	plan provide	s pension benefits,	enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
		1A	3D	

Form 5500-SF 2009

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				,_ ···		
	During the plan year:		Yes	No	Aı	nount	
	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		Х			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х			
С	Was the plan covered by a fidelity bond?	10c	X			120	0,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х			
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.)						
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						
	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and cor 5500))	nplete	Sched	iule SE	3 (Form	X Yes	No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Cod					Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiver	nth	, and e	enter th Day	ne date of the	letter ruli ear	ng 
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			
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)	of a	l	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	X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		<u></u>	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?	under	the c			Yes	X No
C	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify which assets or liabilities were transferred. (See instructions.)	the pla	ın(s) to			<u> </u>	
1	3c(1) Name of plan(s):		13	sc(2) E	IN(s)	13c(3)	PN(s)
Caut	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasona	ole ca	use is	estab	lished.		
Unde SB o	er penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this re r Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return f, it is true, correct, and complete.	turn/re	port, i	ncludin	g, if applicab	le, a Sche nowledge	edule and
SIG	NO CHARLES SI	JNG					
HER		individ	ual si	gning a	s plan admin	istrator	
SIG	N CHARLES S						
HER	Signature of employer/plan sponsor Date // Defendance of	individ	lual si	gning a	s employer c	r plan spo	nsor

#### **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).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

1	<ul><li>File as an attachment to For</li></ul>	rm 5500 c	or 5500-SF.		,
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	e filing of this report unless reason	nable caus	se is established.		
A Name of plan			B Three-	-	
Charles Sung, M.D., P.C. Define	d Benefit Pension Plan		<u>'</u>	ımber (F	<u> </u>
· · · · · · · · · · · · · · · · · · ·	·		A SALE SHOW AND THE RESIDENCE	Sewania Landina	
C Plan sponsor's name as shown on line 2a of Form 55	00 or 5500-EZ		D Employ	er Iden	tification Number (EIN)
Charles Sunq, M.D., P.C.			91-19	20503	3
E Type of plan: X Single Multiple-A	Multiple-B F Prior yea	ar plan siz	e: X 100 or fewer	101	-500 More than 500
Part I Basic Information					
1 Enter the valuation date: Month	12Day31	Year	2009		
_				ĝ	
2 Assets:					
a Market value		• • • • •	• • • • • • • • •	2a	928,467
<b>b</b> Actuarial value	<del> </del>	• • • • •	<u> </u>	2b	928,467
3 Funding target/participant count breakdown	r		(1) Number of partici	oants	(2) Funding Target
<b>a</b> For retired participants and beneficiaries receiv	ing payment	<u>3a</u>	0		0
<b>b</b> For terminated vested participants		<u>3b</u>	3	1.2 A SECTED 1	1,357
C For active participants:	٦	- //			
(1) Non-vested benefits		3c(1)			3,471
(2) Vested benefits	<i>.</i>	3c(2)	************************************	44.5	1,057,051
(3) Total active		3c(3)	6		1,060,522
d Total	<u> </u>	3d	9		1,061,879
4 If the plan is at-risk, check the box and complete lin			•• 🗀	4a	
<ul> <li>a Funding target disregarding prescribed at-risk a</li> <li>b Funding target reflecting at-risk assumptions, b</li> </ul>		· · · · ·	have been	70	
at-risk for fewer than five consecutive years and		Jiano mai		4b	
				5	6.50
5 Effective interest rate			· · · · · · · · · · · · · · · · · · ·	6	167,772
Statement by Enrolled Actuary		• • • • •		•	
To the best of my knowledge, the information supplied in this schedule an accordance with applicable law and regulations. In my opion, each other combination, offer my best estimate of anticipated experiency under the p	id accompanying schedules, statements and attach assumption is reasonable (taking into account the e plan.	nments, if any, experience of t	is complete and accurate. Each pro he plan and reasonable expectation	esribed assi is) and suc	umption was applied in h other assumptions, in
SIGN HERE					8/2010
Signature of ac	tuary				Date
Robert M. Haness	·			08-	-04945
Type or print name	of actuary		Most re	ecent er	rollment number
Haness & Associates, LLC			(916)	435-	-9830
Firm name	•		Telephone nu	ımber (i	ncluding area code)
P.O. Box 836					
US Rocklin CA 9567	7				
Address of the	firm				
If the actuary has not fully reflected any regulation or rulin	g promulgated under the statute in	completi	ng this schedule, check	the box	c and see
instructions					

Part II Beginn	ning of year carryover a	iu prefutiulitų balatices		, , , , ,				
	<u> </u>		(a)	Carryover balance	(b) Pre	efunding	balance	
7 Balance at be	ginning of prior year after app	olicable adjustments (item 13 from prior						
vear)			.	127,619				0
		equirement (item 35 from prior year)	•	0				
9 Amount remai	ning (item 7 minus item 8)			127,619	İ			0
10 Interest on iter	m 9 using prior year's actual	return of <u>20.45</u> %		26,098				0
11 Prior year's ex	cess contributions to be add	ed to prefunding balance:			2017 T. 15 15 15 15 15 15 15 15 15 15 15 15 15			
a Excess cor	ntributions (item 38 from prior	year)					86,	,964
<b>b</b> Interest on	(a) using prior year's effective	e rate of%	·					0
c Total availa	able at beginning of current p	lan year to add to prefunding balance	·   100				86,	,964
d Portion of i	tem (c) to be added to prefur	nding balance	* 10 Part 10 P				86,	,964
12 Reduction in b	palances due to elections or o	deemed elections	.	0				
principal designation of the second		9 + item 10 + item 11d - item 12)	<u>.                                    </u>	153,717	L		86,	,964
Part III Fund	ling percentages							
						14	64.77	<u>%</u>
	Y Y	age				15	64.77	<u>%</u>
16 Prior year's fu	nding percentage for purpose	es of determining whether carryover/prefund	ng balance	s may be used to reduce	<del>)</del>	16		
							113.76	
	*** * **	n is less than 70 percent of the funding targe	t, enter suc	h percentage		17		%
	ributions and liquidity s							
		olan year by employer(s) and employees:	r					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by (a) [ employees (MM-D	ate -YYYY)	(b) Amount paid by employer(s)			ount paid by oloyees	
	300,00			Cripidy Cr(8)		01114	710 y 000	
09/10/2010	300,00							
	•			V				
	,			\				
	,			V				
				,				
				\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
			▶ 18(b)	300	,000 18	(c)		
		Totals			,000 18	(c)		
19 Discounted er	mployer contributions see i	Totals  nstructions for small plan with a valuation da	te after the	beginning of the year:	,000 18 19a	(c)		0
19 Discounted er a Contribution	mployer contributions see i	Totals  Instructions for small plan with a valuation date of the contribution from prior year.	te after the	beginning of the year:		(c)		0
<ul><li>19 Discounted er</li><li>a Contribution</li><li>b Contribution</li></ul>	mployer contributions see i ons allocated toward unpaid r ons made to avoid restrictions	Totals  Instructions for small plan with a valuation date of the contribution from prior year.	te after the	beginning of the year:	19a 19b 19c			0
19 Discounted er a Contributio b Contributio c Contribution	mployer contributions see i ons allocated toward unpaid r ons made to avoid restrictions	Totals  Instructions for small plan with a valuation de ninimum required contribution from prior year adjusted to valuation date	te after the	beginning of the year:	19a 19b 19c		287,	0
19 Discounted er  a Contributio  b Contribution  c Contribution  20 Quarterly contribution	mployer contributions see i ons allocated toward unpaid r ons made to avoid restrictions as allocated toward minimum req tributions and liquidity shortfa	Totals instructions for small plan with a valuation da ininimum required contribution from prior yea is adjusted to valuation date uired contribution for current year adjusted to valuation.	te after the	beginning of the year:	19a 19b 19c			0
19 Discounted er a Contributio b Contributio c Contribution 20 Quarterly contribution a Did the pla	mployer contributions see in ons allocated toward unpaid restrictions ons made to avoid restrictions as allocated toward minimum requiributions and liquidity shortfall for the shortfall of the shortfall o	Totals instructions for small plan with a valuation da ininimum required contribution from prior yea is adjusted to valuation date uired contribution for current year adjusted to valuation.	te after the	beginning of the year:	19a 19b 19c	. □Yes	X No	0 ,186
19 Discounted er a Contributio b Contributio c Contribution 20 Quarterly con a Did the pla b If 20a is "Y	mployer contributions see in see i	Totals  Instructions for small plan with a valuation date adjusted to valuation date uired contribution for current year adjusted to valuation the prior year?	te after the	beginning of the year:	19a 19b 19c	. □Yes	X No	0 ,186
19 Discounted er a Contributio b Contributio c Contribution 20 Quarterly con a Did the pla b If 20a is "Y	mployer contributions see in see i	Totals instructions for small plan with a valuation date innimum required contribution from prior years adjusted to valuation date in inimum contribution for current year adjusted to valuation the prior year?	te after the rs ation date mely mann	beginning of the year:	19a 19b 19c	. □Yes	X No	0 ,186
19 Discounted er a Contributio b Contributio c Contribution 20 Quarterly con a Did the pla b If 20a is "Y	mployer contributions see in see i	Totals instructions for small plan with a valuation date innimum required contribution from prior years adjusted to valuation date indicated contribution for current year adjusted to valuation the prior year? Installments for the current year made in a timplete the following table as applicable:	te after the rs ation date mely mann	beginning of the year:	19a 19b 19c	. □Yes	X No	0 ,186
19 Discounted er a Contributio b Contributio c Contribution 20 Quarterly con a Did the pla b If 20a is "Y	mployer contributions see in see i	Totals  nstructions for small plan with a valuation da ninimum required contribution from prior yea s adjusted to valuation date uired contribution for current year adjusted to valuation installments for the current year made in a tinplete the following table as applicable:  Liquidity shortfall as of end of Qu	te after the rs ation date mely mann	beginning of the year:	19a 19b 19c	. ∐Yes . ∐Yes	X No	0 ,186

Part V Assumptions used to determine	funding target and target nor	mal cost						
	runding larger and larger non	iiai cost		*				
21 Discount rate: a Segment rates: 1st segment	2nd segment	3rd segment		<u> </u>				
5.28 %	6.59 %	6.65 %		L_IN/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)		Substitute						
23 Mortality table(s) (see instructions)  X Prescribed combined Prescribed separate Substitute  Part VII 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								
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment   X Yes   No								
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment Yes X No								
27 If the plan is eligible for (and is using) alternative	de and see instructions							
regarding attachment			27					
Part VII Reconciliation of unpaid minimum required contributions for prior years								
28 Unpaid minimum required contribution for all p	28	0						
29 Discounted employer contributions allocated to								
(item 19a)		29	o					
30 Remaining amount of unpaid minimum require	30	0						
Part VIII Minimum required contribution for current year								
31 Target normal cost, adjusted, if applicable (see	31	167,772						
32 Amortization installments:		Outstanding Balance		Installment				
a Net shortfall amortization installment			026	54,963				
b Waiver amortization installment			0	0				
33 If a waiver has been approved for this plan year								
(Month Day Ye			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		Total balance				
35 Balances used to offset funding requirement	0		0	0				
36 Additional cash requirement (item 34 minus item 35)				222,735				
37 Contributions allocated toward minimum require								
(item 19c)	37	287,186						
38 Interest-adjusted excess contributions for curre	38	64,451						
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)								
40 Unpaid minimum required contribution for all years								

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

09-28-2010

91-1920503/001 FOR THE PLAN YEAR 01/01/2009 THROUGH 12/31/2009

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

# 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

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

 $\hbox{{\tt PLAN ENTRY - January 1 or July 1 immediately following satisfaction of eligibility} } \\$ 

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.