

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 01/01/2009 and ending 12/31/2009	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan SEATTLE REPRODUCTIVE MEDICINE, INC., PS DEFINED BENEFIT PENSION PLAN AND TRUST	1b Three-digit plan number (PN) ▶ 002
	1c Effective date of plan 01/01/2006
2a Plan sponsor's name and address (employer, if for single-employer plan) SEATTLE REPRODUCTIVE MEDICINE, INC., PS 1505 WESTLAKE AVENUE SUITE 400 SEATTLE, WA 98109-6211	2b Employer Identification Number (EIN) 77-0622277
	2c Plan sponsor's telephone number 206-273-7858
	2d Business code (see instructions) 621111
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") SEATTLE REPRODUCTIVE MEDICINE, INC., PS 1505 WESTLAKE AVENUE SUITE 400 SEATTLE, WA 98109-6211	3b Administrator's EIN 77-0622277
	3c Administrator's telephone number 206-273-7858
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 5
b Total number of participants at the end of the plan year	5b 5
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.)	☒ Yes ☐ 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.)	☒ Yes ☐ 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	587232	960569
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	587232	960569
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	345568	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	31764	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		377332
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	3995	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		3995
i Net income (loss) (subtract line 8h from line 8c)	8i		373337
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:

1C

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**

	Yes	No	Amount
10 During the plan year:			
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	
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	SHAWN DEVER
	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 <u>SEATTLE REPRODUCTIVE MEDICINE, INC., PS DEFINED BENEFIT PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SEATTLE REPRODUCTIVE MEDICINE, INC., PS</u>	D Employer Identification Number (EIN) <u>77-0622277</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>610064</u>
b	Actuarial value 2b <u>610064</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>0</u> <u>0</u>
b	For terminated vested participants 3b <u>0</u> <u>0</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>0</u>
(2)	Vested benefits 3c(2) <u>528987</u>
(3)	Total active 3c(3) <u>5</u> <u>528987</u>
d	Total 3d <u>5</u> <u>528987</u>
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 <u>6.64</u> %
6	Target normal cost 6 <u>296779</u>

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	<u>09/30/2010</u>
Signature of actuary <u>NOLAN S. FRANK, M.A.A.A., M.S.P.A.</u>	Date <u>08-07403</u>
Type or print name of actuary <u>TEPFER CONSULTING GROUP, LTD.</u>	Most recent enrollment number <u>847-509-7740</u>
Firm name <u>145 REVERE DRIVE</u> <u>NORTHBROOK, IL 60062-1555</u>	Telephone number (including area code)
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)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of _____%		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		48799
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		48799
d Portion of (c) to be added to prefunding balance.....		48799
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	48799

Part III Funding percentages		
14 Funding target attainment percentage.....	14	105.48 %
15 Adjusted funding target attainment percentage.....	15	116.18 %
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	84.04 %
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
08/28/2009	208087				
12/14/2009	107481				
01/26/2010	30000				
			Totals ►	18(b)	345568
				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	349283
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ 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: 5.12 %	2nd segment: 6.74 %	3rd segment: 6.83 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ 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.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ 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	
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	267743
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	267743
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	267743
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	349283
38 Interest-adjusted excess contributions for current year (see instructions).....	38	81540
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

**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**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

Seattle Reproductive Medicine, Inc., PS Defined Benefit Pension Plan

B Three-digit
plan number (PN) ▶

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Seattle Reproductive Medicine, Inc., PS

D Employer Identification Number (EIN)

77-0622277

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 12 Day 31 Year 2009**2** Assets:**a** Market value **2a** 610,064**b** Actuarial value **2b** 610,064**3** Funding target/participant count breakdown**a** For retired participants and beneficiaries receiving payment **3a** 0 **(1) Number of participants** **(2) Funding Target** 0**b** For terminated vested participants **3b** 0 0**c** For active participants:**(1)** Non-vested benefits **3c(1)** 0**(2)** Vested benefits **3c(2)** 528,987**(3)** Total active **3c(3)** 5 528,987**d** Total **3d** 5 528,987**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** 6.64 %**6** Target normal cost **6** 296,779**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**

Nolan S. Frank

Signature of actuary

Nolan S. Frank, M.A.A.A., M.S.P.A.

Type or print name of actuary

Tepfer Consulting Group, Ltd.

Firm name

145 Revere Drive

Northbrook

IL 60062-1555

Address of the firm

9/30/10

Date

08-07403

Most recent enrollment number

(847) 509-7740

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)	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	0	0
10 Interest on item 9 using prior year's actual return of _____ %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		48,799
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		48,799
d Portion of (c) to be added to prefunding balance		48,799
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	0	48,799

Part III Funding percentages

14 Funding target attainment percentage	14	105.49 %
15 Adjusted funding target attainment percentage	15	116.18 %
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	84.04 %
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
08/28/2009	208,087				
12/14/2009	107,481				
01/26/2010	30,000				
Totals ►			18(b)	345,568	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	349,283

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ 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: 5.12 %	2nd segment: 6.74 %	3rd segment: 6.83 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ 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.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ 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	
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	267,743
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	267,743
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	267,743
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	349,283
38 Interest-adjusted excess contributions for current year (see instructions)	38	81,540
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

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

The Weighted Average Retirement Age is the Normal Retirement Age of the plan which is the later of age 62 and the fifth anniversary of plan participation.

Schedule SB, Line 19 – Discounted Employer Contributions

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Date of Contribution	Amount of Contribution	Effective interest rate	Quarterly Due Date	Effective interest rate plus 5%	Interest adjusted contribution on valuation date
8/28/09	\$ 48,061	6.64%	4/15/09	11.64%	\$48,306
8/28/09	48,061	6.64%	7/15/09	11.64%	48,863
8/28/09	111,965	6.64%	n/a	n/a	114,451
12/14/09	107,481	6.64%	n/a	n/a	107,797
1/26/10	30,000	6.64%	n/a	n/a	29,866
Total	\$345,568				\$349,283

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Valuation Segment Rates	5.12% per year - First 5 years
	6.74% per year - Next 15 years
	6.83% thereafter

These are the applicable rates for August, 2009 published in IRS Notice 2009-63 and were used for calculations under Internal Revenue Code Sections 430 and 404.

Mortality Rates

The Applicable Mortality Table described in IRC Section 417(e) and the regulations thereunder.

Disability Rates

None

Severance Rates

None

Salary Scale

None

Valuation Compensation

Compensation as reported for the valuation year.

Expense Loading

None

Retirement Age

It was assumed that participants will retire upon attainment of their Normal Retirement Age.

Future Increases in Maximum Benefits and Plan Compensation Limitations Under the Internal Revenue Code

In the computation, it is assumed that maximum benefit and plan compensation limitations under the Internal Revenue Code will not increase in the future.

Form of Payment

100% of participants are assumed to take a lump sum distribution.

Employees

Employees are first included in the valuation on the valuation date coincident with or next following the Entry Date on which the employee becomes a participant. It was assumed that there will be no new or rehired employees.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Actuarial Cost Method

The Unit Credit Cost Method was used to determine the normal cost and the actuarial accrued liability for retirement, termination and ancillary benefits. Under this method, the *Present Value of Accumulated Plan Benefits* for each participant is proportionately allocated to his completed years of service. The *Target Normal Cost* for a particular plan year is equal to the sum of the *Present Value of Accumulated Plan Benefits* allocated to that year for all participants. The *Funding Target* is equal to the sum of the *Present Value of Accumulated Plan Benefits* allocated to prior service for all participants.

Actuarial Asset Basis

Fair market value.

Benefits not Included in the Valuation

None

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Eligibility Requirements

All employees of Seattle Reproductive Medicine, Inc., PS who have completed twelve Months of Service.

Entry Date

The January 1st following the completion of the eligibility requirements.

Effective Date

January 1, 2006

Plan Year

The Plan Year is the period January 1st through December 31st.

Compensation Considered

All compensation paid or accrued, including bonuses, overtime, commissions, etc. for the Plan Year including amounts contributed by the Employer pursuant to a salary reduction agreement under Code Section 125.

Normal Retirement Date

The later of the participants 62nd birthday and attainment of 5 years of participation.

Normal Retirement Benefit

The value of the Participant's Cash Balance Account. The Cash Balance Account is a nominal account maintained for each Participant and annually credited with Contribution Credits as defined in the Plan Document and Interest Credits based upon federally published rates of interest.

Accrued Benefit

The Normal Retirement Benefit calculated as of the date of determination subject to the limitations under IRC Section 415.

Pre-Retirement Death Benefit

The lump sum actuarial equivalent of the vested Accrued Benefit.

Disability Benefit

None provided.

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Termination Benefit

For termination other than for retirement, death or disability, the Accrued Benefit is payable at Normal Retirement Date or an actuarially equivalent amount if payable earlier. A participant is fully vested upon entry into the plan.

Forms of Payment

The unreduced form of payment is a life annuity with monthly payments in the amount of the Normal Retirement Benefit.

Single employees receive a life annuity as the unreduced form.

Married employees receive a qualified joint and surviving spouse annuity which is actuarially equivalent to the unreduced form.

Other forms of payment are available.

Actuarial Equivalence

For all plan purposes, actuarial equivalence is determined based upon the following actuarial assumptions.

Pre-Retirement:

Interest - The Applicable Interest Rate described in IRC Section 417(e) and the regulations thereunder.

Mortality - None

Post-Retirement:

Interest – The Applicable Interest Rate described in IRC Section 417(e) and the regulations thereunder.

Mortality - The Applicable Mortality Table described in IRC Section 417(e) and the regulations thereunder.

Top-Heavy Provisions

Eligibility

All "non-key" employees for Plan Years in which the plan is considered top-heavy.

Minimum Benefit

2% of five-year average monthly earnings (based on top-heavy years) times years of top-heavy service, maximum 10 years.

Vesting

100% immediate vesting upon entry into the plan.