Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service	This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) an sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).	
Department of Labor Employee Benefits Security Administration	 Complete all entries in accordance with the instructions to the Form 5500. 	2010
Pension Benefit Guaranty Corporation		This Form is Open to Public Inspection
Part I Annual Report Ider	tification Information	
For calendar plan year 2010 or fiscal	plan year beginning 01/01/2008 and ending 12/	/31/2008
A This return/report is for:	a multiemployer plan; a multiple-employer plan; or	
	a single-employer plan;	
B This return/report is:	the first return/report; the final return/report;	
	an amended return/report; a short plan year return/report (le	ss than 12 months).
C If the plan is a collectively-bargain	ed plan, check here	
D Check box if filing under:	Form 5558; automatic extension;	the DFVC program;
	Special extension (enter description) SUBMIT UNDER DFVCP GROU	P YR 2002-09
Part II Basic Plan Inform	nation—enter all requested information	
1a Name of plan JOEL BRUCE FIELDMAN MD PROF		1b Three-digit plan number (PN) ►
		1C Effective date of plan 12/01/1998
2a Plan sponsor's name and addres (Address should include room or s JOEL BRUCE FIELDMAN MD PC	s (employer, if for a single-employer plan) suite no.)	2b Employer Identification Number (EIN) 11-3417627
		2c Sponsor's telephone number 917-207-4278
40 TURF LANE ROSLYN HEIGHTS, NY 11577	40 TURF LANE ROSLYN HEIGHTS, NY 11577	2d Business code (see instructions) 621111

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 accompanying schedules, statements and attachments, 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.	03/12/2011 Date	JOEL FIELDMAN Enter name of individual signing as plan administrator
		Dale	
SIGN HERE			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
HERE	Signature of DFE	Date	Enter name of individual signing as DFE

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

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	Plan administrator's name and address (if same as plan sponsor, enter "Same") EL BRUCE FIELDMAN MD PC	3b Administrator's EIN 11-3417627				
	TURF LANE ISLYN HEIGHTS, NY 11577	3c Administrator's telephone number 917-207-4278				
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	4b EIN			
-	the plan number from the last return/report:	anu				
а	Sponsor's name		4c PN			
5	Total number of participants at the beginning of the plan year	5	:	2		
6	Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).		_			
а	Active participants	6a	:	2		
b	Retired or separated participants receiving benefits	6b				
С	Other retired or separated participants entitled to future benefits	6c				
d	Subtotal. Add lines 6a , 6b , and 6c	6d	:	2		
е	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e				
f	Total. Add lines 6d and 6e	6f	:	2		
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	:	2		
	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h				
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7				

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2G 3E

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a	a Plan funding arrangement (check all that apply) 9b Plan benefit arrangement (check all that apply)									
	(1)		Insurance		(1)		Insurance			
	(2)		Code section 412(e)(3) insurance contracts		(2)		Code section 412(e)(3) insurance contracts			
	(3)	Х	Trust		(3)	Х	Trust			
	(4)		General assets of the sponsor		(4)		General assets of the sponsor			
10	Check a	all ap	10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)							
a Pension Schedules b General Schedules										
а	Pensio	n Sc	hedules	b	General	Sch	edules			
а	Pensio (1)	n Sc	hedules R (Retirement Plan Information)	b	General (1)	Sch	edules H (Financial Information)			
а		n Sc		b		Sch				
а	(1)	n Sc	 R (Retirement Plan Information) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan 	b	(1)	Sch X	H (Financial Information)			
а	(1)	n Sc	R (Retirement Plan Information)MB (Multiemployer Defined Benefit Plan and Certain Money	b	(1) (2)	Sch ×	H (Financial Information)I (Financial Information – Small Plan)			
а	(1)		 R (Retirement Plan Information) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan 	b	(1) (2) (3)	Sch ×	 H (Financial Information) I (Financial Information – Small Plan) A (Insurance Information) 			

	ç		Financial In	form	ation_Sn	nall	Plan			OMB No. 1210-011	0		
		(Form 5500)		nan	i ian	-							
Department of the Treasury Internal Revenue Service This schedule is required to be filed under section 104 of Retirement Income Security Act of 1974 (ERISA), and secti							nd section 6058(a) of the						
	Employee	Department of Labor e Benefits Security Administration			e Code (the Cod	,		-	Thia	Form is Onen to	Dublic		
		n Benefit Guaranty Corporation	File as a	an attac	hment to Form	5500.			inis	Form is Open to Inspection	Public		
For	calend	lar plan year 2010 or fiscal pla	an year beginning 01/01/20	08		á	and ending	12/3	31/2008				
	Name o	of plan CE FIELDMAN MD PROFIT	SHARING PLAN				Three-digit plan numb		•	002			
C Plan sponsor's name as shown on line 2a of Form 5500 JOEL BRUCE FIELDMAN MD PC							mployer Id -3417627	entificatio	n Numbe	er (EIN)			
			fewer than 100 participants as of ule (see instructions). Complete S						ete Scheo	dule I if you are filin	g as a		
Pa	art I	Small Plan Financial	Information										
Rep ass ber	oort bel ets held hefit at a	ow the current value of asset d in more than one trust. Do r	s and liabilities, income, expense not enter the value of the portion me and expenses of the plan inc	of an in	surance contract	t that g	juarantees	during th	is plan ye	ear to pay a specific	c dollar		
1	Plan /	Assets and Liabilities:			(a) Be	ginnin	g of Year			(b) End of Year			
а	Total	plan assets		. 1a			4	441521			369114		
b	Total	plan liabilities		. 1b									
С	Net pl	lan assets (subtract line 1b fr	om line 1a)	_ 1c			4	441521	369114				
2	Incon	ne, Expenses, and Transfer	s for this Plan Year:		(a) Amount					(b) Total			
а	Contr	ibutions received or receivable	le:										
	(1) E	Employers		. 2a(1)				57200					
	(2) F	Participants		. 2a(2)									
	(3)	Others (including rollovers)		. 2a(3)									
b	Nonca	ash contributions		. 2b									
С	Other	income		. 2c			-1	129607					
d	Total	income (add lines 2a(1), 2a(2	2), 2a(3), 2b, and 2c)	. 2d							-72407		
е	Benef	fits paid (including direct rollo	vers)	. 2e									
f			ctions)										
g		in deemed distributions of pa instructions)	rticipant loans	. 2g									
h	Admir	nistrative service providers (s	alaries, fees, and commissions).	. 2h									
i	Other	expenses		. 2i									
j	Total	expenses (add lines 2e, 2f, 2	g, 2h, and 2i)	. 2j									
k	Net in	ncome (loss) (subtract line 2j f	from line 2d)	. 2k							-72407		
I	Trans	fers to (from) the plan (see in	structions)	. 2 I									
3	remaii	ning in the plan as of the end of	sets at anytime during the plan yea the plan year. Allocate the value o ne of the specific exceptions descr	of the plai	n's interest in a co								
					г		Yes	No		Amount			
а	Partne	ership/joint venture interests.				3a	Х				13744		
b	Emplo	oyer real property				3b		X					
С	Real	estate (other than employer r	eal property)			3c		X					
d	Emplo	oyer securities				3d		X					
е	Partic	ipant loans		<u></u>		3e		X					
For	Paper	work Reduction Act Notice	and OMB Control Numbers, s	ee the i	nstructions for	Form	5500			Schedule I (Forr	n 5500) 201		

Э	I	(Form	5500)	2010	
			v.092	2308.1	

			Yes	No	Amount
3f	Loans (other than to participants)	3f		Х	
g	Tangible personal property	3g		Х	

Pa	art II Compliance Questions				
4	During the plan year:		Yes	No	Amount
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		x	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X	
С	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		x	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		x	
е	Was the plan covered by a fidelity bond?	4e		Х	
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X	
j	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		x	
k	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	X		
Т	Has the plan failed to provide any benefit when due under the plan?	41		Х	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		Х	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		x	
5a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year	Ye	es 🛛 N	lo A	mount:

5b 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.)

5b(1) Name of plan(s)