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).

1210-0089

2010

OMB Nos. 1210-0110

This Form is Open to Public Inspection

P	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	dance wit	h the instructions to the Form 550	0-SF.	1	
		dentification Information					
For	calendar plan year 2010 or fisc	cal plan year beginning 01/01/201	0	and ending 1	2/31/2	2010	
Α.	This return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan	
В	This return/report is for:	first return/report	final retur	n/report			
		an amended return/report	short plar	n year return/report (less than 12 mor	nths)		
С	Check box if filing under:	Form 5558	automatio	extension		DFVC program	
_		special extension (enter description	on)				
Do	rt II Pacia Plan Infor	<u> </u>	,				
		mation—enter all requested inform	nation		1h	Three-digit	
	Name of plan D A KAMINSKY AND ASSOCI	ATES D.C. 401(K) PLAN			10	plan number	
DAVI	DA KAMINOKT AND AGGOCI	ATEST .C. 401(R) TEAN				(PN) • 001	
					1c	Effective date of plan	
						01/01/2008	
		ress (employer, if for single-employer	r plan)		2b	Employer Identification Number	
DAVI	D A. KAMINSKY AND ASSOC	IATES PC				(EIN) 13-3980790	
325 F	BROADWAY STE 504				2c	Plan sponsor's telephone number 212-571-1227	
	YORK, NY 10007				2d	Business code (see instructions)	
						812990	
3a	Plan administrator's name and	d address (if same as Plan sponsor, e	enter "Same	e")	3b	Administrator's EIN	
DAVI	D A. KAMINSKY AND ASSOC	HATES PC 325 BROAD NEW YORK				13-3980790	
			,		3c	Administrator's telephone number 212-571-1227	
4 1	f the name and/or FIN of the ni	an sponsor has changed since the la	et return/re	port filed for this plan, enter the	4h	EIN	
	•	er from the last return/report. Sponso		port med for this plan, enter the	40	EIIN	
					4c	PN	
5a	Total number of participants a	t the beginning of the plan year			5a	4	
b	Total number of participants a	5b	3				
C Total number of participants with account balances as of the end of the plan year (defined benefit plans do not				vear (defined benefit plans do not			
	complete this item)				5c	3	
6a	Were all of the plan's assets	during the plan year invested in eligib	ole assets?	(See instructions.)		Yes No	
b		the annual examination and report of				X Yes ☐ No	
		(See instructions on waiver eligibility her 6a or 6b, the plan cannot use F					
Pa	rt III Financial Inform		01111 3300-	or and must misteau use i orm 55	00.		
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year	
-	Total plan assets		. 7a	32607	7	39558	
b	. otal plan according)	0	
C		7b from line 7a)		32607		39558	
			. 7с				
8	Income, Expenses, and Trans Contributions received or rece			(a) Amount		(b) Total	
а		ervable from.	. 8a(1)	C)		
	• • • •		1	9591			
	` '	3)	` '	()		
b	• • •			3980)		
C	` '	, 8a(2), 8a(3), and 8b)				13571	
d		rollovers and insurance premiums					
~			. 8d	6275	5		
е	Certain deemed and/or correct	ctive distributions (see instructions)	8e	()		
f	Administrative service provide	ers (salaries, fees, commissions)	8f	345	5		
g	Other expenses		8g	0			
h	Total expenses (add lines 8d,	8e, 8f, and 8g)				6620	
i		ie 8h from line 8c)				6951	
i		see instructions)					

	F	Form 5500-SF 2010 Page 2-								
Par	t IV	Plan Characteristics								_
Эа	If the	plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Char	acteris	stic Co	des in	the instru	ction	s:		
b		2F 2G 2J 2K 3D plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	acteris	tic Cod	des in t	he instru	rtion	·		
	11 1110	plan provides wendle serions, enter the applicable wendle realtire season on the Electric harronary	2010110		200 111 0	ino motrat) (i O i i	.		
art	: V	Compliance Questions								
0	Duri	ng the plan year:		Yes	No		An	ount		
а		s there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X					
b		re there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X					
С	Wa	s the plan covered by a fidelity bond?	10c		X					
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud ishonesty?	10d		X					
е	insu	re any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, prance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	10e	X					4	0
f	Has	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 year end.)	10g		X					_
h		is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X					
i		th was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i							
art	VI	Pension Funding Compliance								
1		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con				•		Yes	No	0
2	ls th	nis a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	e or se	ction 3	302 of I	ERISA?	Ī	Yes	X	0
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)									
а		waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru ting the waiver								
lf :	•	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			Day.					
b	Ente	er the minimum required contribution for this plan year			12b					
С	Ente	er the amount contributed by the employer to the plan for this plan year			12c					
d		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ative amount)			12d					
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes		No	N/A	
art	VII	Plan Terminations and Transfers of Assets								
3a	Has	a resolution to terminate the plan been adopted during the plan year or any prior year?		<u>.</u>				Yes	X	0
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control

which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):

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.

Yes X No

13c(3) PN(s)

13c(2) EIN(s)

SIGN	Filed with authorized/valid electronic signature.	06/10/2011	EDGARDO SAADE
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

Form 5500-SF

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

Short Form Annual Return/Report of Small Employee Benefit Plan

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2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	Complete all entries in accord	dance wit	i the metrockone to me i oni co	30-01.		MM-11-7	
	Part I Annual Report Identification Information						
F		01/01/2	010 and ending		12/31/201		
A	This return/report is for:	employer plan (not mulliemployer)	•	one-participa	nt plan		
Е	This return/report is for:	final retur	· ·				
	an amended return/report	short plar	n year return/report (less than 12 mo	onths)			
C	Check box if filing under: X Form 5558	automatic	extension		DFVC progra	m	
	special extension (enter descripti	on)					
4	Part II Basic Plan Information—enter all requested inform	nation					
1	a Name of plan DAVID A KAMINSKY AND ASSOCIATES P.C.		•	1b	Three-digit plan number		
	401(K) PLAN				(PN) ▶	001	
	TOT(K) FERN			10	Effective date of 01/01/2008		
2	Plan sponsor's name and address (employer, if for single-employer DAVID A. KAMINSKY AND ASSOCIATES FC	plan)		2b	Employer Identif	ication Number	
	DAVID A. REHIHORI AND ROOCEMED TO					elephone number	
	325 BROADWAY STE 504				(212) 571-1	1227	
	323 BROADHAI SIE 304			2d	Business code (812990	see instructions)	
- 2	NEW YORK Representation of the property of th	nter #Sam	NY 10007	3b	Administrator's	EIN	
30	sate	onior Gam	-,		-		
				30	Administrator's t	elephone number	
4	If the name and/or EIN of the plan sponsor has changed since the la	st return/re	port filed for this plan, enter the	4b	EIN		
	name, EIN, and the plan number from the last return/report. Sponso	or's name		4c	PN ·		
5	Total number of participants at the beginning of the plan year		***************************************	5a		4	
k	Total number of participants at the end of the plan year		***************************************	5b		3	
C	Total number of participants with account balances as of the end o complete this item)	f the plan y	rear (defined benefit plans do not	. 6c			
68	Were all of the plan's assets during the plan year invested in eligit					X Yes No	
k	Are you claiming a waiver of the annual examination and report of under 29 CFR 2620.104-46? (See instructions on waiver eligibility	f an Indepe	ndent qualified public accountant (l	QPA)		X Yes No	
	If you answered "No" to either 6a or 6b, the plan cannot use F						
P	art III Financial Information						
7	Plan Assets and Liabilities	Thursday.	(a) Beginning of Year		(b) End		
а	Total plan assets	. 7a	32,6	07		39,558	
b	Total plan llabilities	. 7b		<u> </u>			
	Net plan assets (subtract line 7b from line 7a)		32,6	07	7 39		
8	Income, Expenses, and Transfers for this Plan Year	7,25,77	(a) Amount		(b) T	otal	
а	Contributions received or receivable from:	90(4)		ol .			
	(1) Employers	1	9,5	91			
	(2) Participants		2,70	7			
L	(3) Others (including rollovers) Other income (loss)	8a(3) 8b	3,9	80			
. D	Total Income (add lines 8a(1), 8a(2), 8a(3), and 8b)		PRESENTATION OF THE PROPERTY.		<u>:</u>		
						. 13,573	
d		·		- :		13,57	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	6,2	75		13,573	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. <u>8d</u>	1	0		13,571	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 8e 8f	1	75 0 45		13,573	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d . 8e . 8f	1	0			
d e f	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d . 8e . 8f . 8g . 8h	1	0		6,620	
d e f g	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 8e 8f 8g 8h	1	0			

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

	Form 5500-SF 2010 Page 2-					•	
Pa	rt IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Char 2E 2F 2G 2J 2K 3D	acteris	stic Co	des in	the instruct	ions:	
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	cteris	tic Co	des in t	he instruct	ons:	
Par	t V Compliance Questions						
10	During the plan year:	·	Yes	No		Amount	
	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 Fiductary 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			
C		10c		Х			
d	hand and the second a	10d		Х			
Ð	the second secon	10a	х				40
f	Has the plan falled to provide any benefit when due under the plan?	10f		Х			
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		х	-		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		х	a series of a seri	A control of the cont	Marketin as him to
ì	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			3.11.11.11.11	en e	
Part	VI Pension Funding Compliance			V			
11	is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con 5500))	plete	Sched	uie SE	(Form	Yes	No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code					Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						4 -
	If a walver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the walver.	ith	, and e	enter th Day	e date of the	ne letter rull Year	ing
	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		г	40%	<u> </u>		
	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 negative amount)	or a		12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?			,,,,,,	Yes	No [N/A
Part			-				
	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			13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?	under	r the co		200701	Yes	X No
С	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.)						
13c(1) Name of plan(s):				13c(2) EIN(s) 13c(3) F			PN(s)
•••							
<u></u> .						1	
		<u> </u>				<u>· J-</u>	
Caut	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonal	le ca	use is	estab	ished.	shin a Cab	oduło
Unde SB or	r penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this rel Schedule,MB completed and signed by an enrolled actuary, as well as the electronic version of this return	(Lebos	μοπ, II t, and	to the	est of my	knowledge	and

Sign | Complete and signed by an emilied actuary, as well as the electronic version of the control of the complete.

Sign | Complete |

Signature/of plan administrator | Date | Enter name of Individual signing as plan administrator |

Signature of employer/plan sponsor | Date | Enter name of Individual signing as employer of plan sponsor