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

OMB Nos. 1210-0110

2010

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.				
		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	Γhis return/report is for:								
	·	an amended return/report	short plar	n year return/report (less than 12 mor	nths)				
С	Check box if filing under:		DFVC program						
		special extension (enter description	on)						
Ps	rt II Basic Plan Infor	mation—enter all requested inform	,						
	Name of plan	mation—enter all requested inform	iation		1h	Three-digit			
		PC 401K PROFIT SHARING LAN				plan number 002			
						(PN) • 002			
					1c	Effective date of plan			
	<u> </u>				O.L.	01/01/1998			
	Plan sponsor's name and addi , MORREALE & JUDELSON,	ress (employer, if for single-employer PC	· plan)		2D	Employer Identification Number (EIN) 14-1596016			
DOL	, MOTHER & CODE LOOK,	. •			2c	Plan sponsor's telephone number			
	RYSTAL RUN ROAD, SUITE 4 DLETOWN, NY 10941	404				845-695-2002			
IVIIDL	CLIOWN, NT 10941				2d	Business code (see instructions) 541110			
32	Dlan administrator's name and	d address (if same as Plan sponsor, e	ntor "Com	>"\	2 h	Administrator's EIN			
BULL	, MORREALE & JUDELSON,	PC 90 CRYSTA	L RUN RO	AD, SUITE 404	30	14-1596016			
		MIDDLETOV	VN, NY 10	941	3с	Administrator's telephone number			
						845-695-2002			
		an sponsor has changed since the la er from the last return/report. Sponso		port filed for this plan, enter the	4b	EIN			
1	iame, Em, and the plan numb	er from the last return/report. Sponst	oi s name		4c	PN			
5a	Total number of participants a	at the beginning of the plan year			5a	5			
b	Total number of participants a	5b	5						
С		vith account balances as of the end o			- 0.0				
				•	5c	5			
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 0000	or and muct motoda acc r crim co					
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year			
-	Total plan assets		. 7a	610388	3	692096			
b	Total plan liabilities			()	0			
С		7b from line 7a)		610388	3	692096			
8	Income, Expenses, and Trans			(a) Amount		(b) Total			
а	Contributions received or received					(a) reas			
	(1) Employers		. 8a(1)	3366	_				
	(2) Participants		. 8a(2)	(
	(3) Others (including rollovers	s)	oa(3)						
b	Other income (loss)		. 8b	109407					
С	Total income (add lines 8a(1),	, 8a(2), 8a(3), and 8b)	. 8c			112773			
d		rollovers and insurance premiums	8d	25000)				
е		ctive distributions (see instructions)	8e	()				
f	Administrative service provide	ers (salaries, fees, commissions)	. 8f	6065	5				
g	Other expenses		. 8g	()				
h	Total expenses (add lines 8d,	8e, 8f, and 8g)				31065			
i	Net income (loss) (subtract lin	e 8h from line 8c)	8i			81708			
j		see instructions)		()				

	Fo	orm 5500-SF 2010 Page 2-							
ar	t IV	Plan Characteristics							
a		plan provides pension benefits, enter the applicable pension feature codes from the List of Plan F 2G 2J 2R 3D	Characteri	stic Co	des in	the instruct	tions:		
b	If the p	plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan	Characteris	stic Co	des in t	the instructi	ions:		
art	v (Compliance Questions							
0	During	g the plan year:		Yes	No		Amoun	t	
а		there a failure to transmit to the plan any participant contributions within the time period describ FR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)			X				
b		there any nonexempt transactions with any party-in-interest? (Do not include transactions repe 10a.)			X				
С	Was	the plan covered by a fidelity bond?	10с	X					70000
d		ne plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by the plan's fidelity bond, the plan's fidelity bon			X				
е	insura	any fees or commissions paid to any brokers, agents, or other persons by an insurance carrie ance service or other organization that provides some or all of the benefits under the plan? (Se	е		X				
f	Has th	he plan failed to provide any benefit when due under the plan?	10f		X				
q	Did th	ne plan have any participant loans? (If "Yes," enter amount as of year end.)			X				
	If this	is an individual account plan, was there a blackout period? (See instructions and 29 CFR 101-3.)	109		X				
i	If 10h	n was answered "Yes," check the box if you either provided the required notice or one of the otions to providing the notice applied under 29 CFR 2520.101-3							
art	VI F	Pension Funding Compliance	•		•				
1		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions ar				•	Y	es	No
2	Is this	s a defined contribution plan subject to the minimum funding requirements of section 412 of the	Code or se	ection 3	302 of	ERISA?	Y	es 🤈	No
	(If "Ye	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)							
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see ng the waiver.		,			ne letter Year		_
If	-	impleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to li			Day		Toal _		
	-	the minimum required contribution for this plan year			12b				
		the amount contributed by the employer to the plan for this plan year			12c				
	Subtra	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the amount)	ne left of a		12d				
е	Will th	ne 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?					Y	es	No

If "Yes," enter the amount of any plan assets that reverted to the employer this year.....

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

of the PBGC?..... 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)

Yes No

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	Filed with authorized/valid electronic signature.	08/16/2011	CHARLES A JUDELSON
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

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.

2010

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Г	rt I Annual Report Identification Information				
For	calendar plan year 2010 or fiscal plan year beginning	1/01/20	and ending		12/31/2010
АТ	his return/report is for: Single-employer plan	multiple-em	oloyer plan (not multiemployer)		one-participant plan
Вт	This return/report is for: first return/report	final return/r	eport		_
	an amended return/report	short plan y	ear return/report (less than 12 moi	nths)	
C (Check box if filing under:	automatic e	xtension		DFVC program
	special extension (enter description)				
_	rt II Basic Plan Information—enter all requested inform	ation		1h	Three-digit
	Name of plan Bull, Morreale & Judelson PC 401k Profit	Sharino	1	110	plan number
	lan	-	,		(PN) ▶ 002
	ian			1c	Effective date of plan
					01/01/1998
2a	Plan sponsor's name and address (employer, if for single-employer Bull, Morreale & Judeison, PC	plan)		20	Employer Identification Number (EIN) 14-1596016
				2c	Plan sponsor's telephone number
	90 Crystal Run Road, Suite 404			_	(845) 695-2002
	out the state of t			2d	Business code (see instructions) 541110
	<u>Milddletown</u> Plan administrator's name and address (if same as Plan sponsor, e	ntor "Como"\	<u>NY 10941</u>	3 h	Administrator's EIN
	Plan administrators name and address (il same as Plan sponsor, e Same	iller Saine)		JD	Administrator 3 Env
				3с	Administrator's telephone number
4	The first first the least	-11	et filed for this plan, enter the	4 h	FINI
	the name and/or EIN of the plan sponsor has changed since the la name, EIN, and the plan number from the last return/report. Sponso		iff filed for this plan, enter the	40	EIN
				4c	PN
5a	Total number of participants at the beginning of the plan year			5a	i.
b	Total number of participants at the end of the plan year			5b	[]
С	Total number of participants with account balances as of the end of			-	
	complete this item)			5с	X Yes No
	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of				A les [No
D	under 29 CFR 2520.104-46? (See instructions on waiver eligibility	an independ	ent duamied public accountant (16		
		and condition	ns.)		X Yes No
Pa	If you answered "No" to either 6a or 6b, the plan cannot use F		ıs.)		X Yes No
	If you answered "No" to either 6a or 6b, the plan cannot use F rt III Financial Information		ıs.)		∑ Yes □ No
7			is.)	00	(b) End of Year
-	rt III Financial Information	orm 5500-SF	is.) and must instead use Form 55	00	
-	rt III Financial Information Plan Assets and Liabilities	7a	(a) Beginning of Year	8	(b) End of Year 692, 096
a b	rt III Financial Information Plan Assets and Liabilities Total plan assets	7a	is.)	8	(b) End of Year 692, 096 692, 096
a b c	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a)	7a 7b	(a) Beginning of Year	8	(b) End of Year 692, 096
a b c	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:	7a 7b 7c	(a) Beginning of Year 610, 38	8 0 8	(b) End of Year 692, 096 692, 096
a b c	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers	7a 7b 7c 8a(1)	(a) Beginning of Year 610, 38	8 0 8	(b) End of Year 692, 096 692, 096
a b c	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants	7a 7b 7c 8a(1) 8a(2)	(a) Beginning of Year 610, 38	8 0 8	(b) End of Year 692, 096 692, 096
a b c 8 a	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers).	7a 7b 7c 8a(1) 8a(2) 8a(3)	(a) Beginning of Year 610, 38 (a) Amount	8 0 8 0 0	(b) End of Year 692, 096 692, 096
a b c 8 a	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss)	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b	(a) Beginning of Year 610, 38	8 0 8 0 0	(b) End of Year 692, 096 692, 096
a b c 8 a	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss). Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b	(a) Beginning of Year 610, 38 (a) Amount 3, 36	8 0 8 8 0 0 17 7 17 17 17 17 17 17 17 17 17 17 17 1	(b) End of Year 692, 096 692, 096 (b) Total
a b c 8 a b	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss)	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c	(a) Beginning of Year 610, 38 (a) Amount	8 0 8 8 0 0 17 7 17 17 17 17 17 17 17 17 17 17 17 1	(b) End of Year 692, 096 692, 096 (b) Total
a b c 8 a b	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss). Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d	(a) Beginning of Year 610, 38 (a) Amount 3, 36	88 00 88 66 00 01 77	(b) End of Year 692, 096 692, 096 (b) Total
a b c 8 a b c d	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums to provide benefits).	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e	(a) Beginning of Year 610, 38 (a) Amount 3, 36	88 00 88 66 00 01 77	(b) End of Year 692, 096 692, 096 (b) Total
a b c 8 a b c d	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss). Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums to provide benefits). Certain deemed and/or corrective distributions (see instructions).	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e 8f	(a) Beginning of Year 610, 38 (a) Amount 3, 36	88 00 88 66 00 01 77	(b) End of Year 692,096 692,096 (b) Total
a b c 8 a b c d e f	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from. (1) Employers (2) Participants (3) Others (including rollovers) Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums to provide benefits) Certain deemed and/or corrective distributions (see instructions) Administrative service providers (salaries, fees, commissions) Other expenses Total expenses (add lines 8d, 8e, 8f, and 8g)	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e 8f 8g 8h	(a) Beginning of Year 610, 38 (a) Amount 3, 36	88 00 88 66 00 01 77	(b) End of Year 692,096 692,096 (b) Total
a b c d e f g	Plan Assets and Liabilities Total plan assets Total plan liabilities Net plan assets (subtract line 7b from line 7a). Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers). Other income (loss) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums to provide benefits). Certain deemed and/or corrective distributions (see instructions). Administrative service providers (salaries, fees, commissions). Other expenses.	7a 7b 7c 8a(1) 8a(2) 8a(3) 8b 8c 8d 8e 8f 8g 8h	(a) Beginning of Year 610, 38 (a) Amount 3, 36	88 00 88 66 00 01 77	(b) End of Year 692,096 692,096 (b) Total

		Form 5500-SF 2010 Page 2-							
Par	t 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 2R 3D plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Char							
Part	V	Compliance Questions				-			
10		ng the plan year:		Yes	No		An	nount	
a	Was	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		Х				
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		Х				
С	Wa	s the plan covered by a fidelity bond?	10c	Х					70,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?				Х				
е	insu	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, rance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	10e		Х				
£	Has	the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did 1	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		Х				
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		Х				
İ		h was answered "Yes," check the box if you either provided the required notice or one of the options to providing the notice applied under 29 CFR 2520.101-3	10i						
Part	VI	Pension Funding Compliance							
11		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and con					[Yes	No
12 a	(If "Y If a v	is a defined contribution plan subject to the minimum funding requirements of section 412 of the Code (es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver	ctions,	and e	enter th	e date o	f the		ling
lf y	ou c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			Т				
b	Ente	r the minimum required contribution for this plan year			12b				
		r the amount contributed by the employer to the plan for this plan year			12c				
	nega	ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ative amount)			12d	1		[7
		the minimum funding amount reported on line 12d be met by the funding deadline? T				Yes		No	N/A
Part	VII	Plan Terminations and Transfers of Assets							
13a	3a Has a resolution to terminate the plan been adopted during the plan year or any prior year?				X No				
		es," enter the amount of any plan assets that reverted to the employer this year			13a				
b	of th	e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought e PBGC?					[Yes	X No
С	whic	ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the assets or liabilities were transferred. (See instructions.)	he pla						
1	3c(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	CR.C. D.	8-12-11	Charles A Judelson			
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			