#### 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

2010

This Form is Open to Public Inspection

		Identification Information					
For	calendar plan year 2010 or fis	scal plan year beginning 01/01/2	2010	and ending 1	2/31/2	2010	
Α	This return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	nt plan
В	This return/report is for:	first return/report	final retur	n/report			
		an amended return/report	short plar	year return/report (less than 12 mo	nths)		
С	Check box if filing under:	X Form 5558	automatio	extension		DFVC progra	m
	-	special extension (enter descri	ption)			_	
Pa	rt II Basic Plan Info	rmation—enter all requested info	rmation				
	Name of plan				1b	Three-digit	
WES	T MANOR DENTAL PC DEFI	NED BENEFIT PLAN				plan number	001
					4.0	(PN) •	
					10	Effective date of 01/01/2	
	Plan sponsor's name and add T MANOR DENTAL PC	dress (employer, if for single-emplo	yer plan)		2b	Employer Identif	
					2c	(=,	elephone number
	FORT WASHINGTON AVENU YORK, NY 10033	JE				212-927	7-1117
	70144,747 70000			2d	Business code (812990	see instructions)	
3a WES	Plan administrator's name an	d address (if same as Plan sponso 348 FOR	r, enter "Same Γ WASHINGT	e") ON AVENUE	3b	Administrator's E	
		NEW YOR	RK, NY 10033		3с	Administrator's t	elephone number
4	f the name and/or EIN of the p	port filed for this plan, enter the	4b	EIN			
	name, EIN, and the plan numb	per from the last return/report. Spo	nsor's name	•	40	DN	
52	Total number of participants	at the heginning of the plan year			4c 5a	PN	2
<ul><li>5a Total number of participants at the beginning of the plan year</li><li>b Total number of participants at the end of the plan year</li></ul>							2
C		with account balances as of the en			5b		
				ear (defined benefit plans do not	5c		
6a	Were all of the plan's assets	during the plan year invested in eli	gible assets?	(See instructions.)			X Yes No
b				ident qualified public accountant (IQ ons.)			X Yes ☐ No
		•	•	SF and must instead use Form 55			
Pa	rt III Financial Inforr						
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End	of Year
а	Total plan assets		7a	226686	6		284488
b	Total plan liabilities		7b	(	0		0
С	Net plan assets (subtract line	e 7b from line 7a)	7с	226686	6		284488
8	Income, Expenses, and Tran	sfers for this Plan Year		(a) Amount		(b) T	otal
а	Contributions received or rec	eivable from:	8a(1)	51000	0		
	` ' ' '				0		
	• •	rs)			0		
b	• • • •			6802	2		
C	` ,	), 8a(2), 8a(3), and 8b)					57802
d	,	et rollovers and insurance premiums					
	to provide benefits)		8d		0		
е		ective distributions (see instructions)			0		
f	Administrative service provide	ers (salaries, fees, commissions)	8f		0		
g					0		
h	Total expenses (add lines 8c	I, 8e, 8f, and 8g)					<u> </u>
i	Net income (loss) (subtract li	ne 8h from line 8c)					57802
	_ , , , , , , , , , , , , , , , , , , ,	see instructions)					

Form 5500-SF 2010 Page <b>2-</b>	Page <b>2-</b>
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		•	
Part IV	Dian	(`haraci	arietice
I all IV	ı ıaıı	Ollaraci	เธาเอเเษอ

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:

D		s plan provides welfare benefits, enter the applicable welfare featu	are codes from the f		Otorio		203 111 0	no mandone	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Part	٧	Compliance Questions									
10	Dui	ing the plan year:		_		Yes	No	P	mount		
а		s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciar			10a		X				
b		re there any nonexempt transactions with any party-in-interest? (D ine 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 fidel ishonesty?			10d		X				
е	insı	re any fees or commissions paid to any brokers, agents, or other p rrance service or other organization that provides some or all of the ructions.)	e benefits under the	plan? (See	10e		X				
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		10g		X					
_		is is an individual account plan, was there a blackout period? (See		iog							
	252	0.101-3.)			10h						
i		Oh was answered "Yes," check the box if you either provided the re eptions to providing the notice applied under 29 CFR 2520.101-3			10i						
Part '		Pension Funding Compliance									
		is a defined benefit plan subject to minimum funding requirements 0))							X Yes	No	
12	ls t	nis a defined contribution plan subject to the minimum funding requ	uirements of section	n 412 of the Code	or se	ction 3	302 of I	ERISA?	Yes	X 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										
		completed line 12a, complete lines 3, 9, and 10 of Schedule ME	,	•			401				
		er the minimum required contribution for this plan year				⊢	12b				
		er the amount contributed by the employer to the plan for this plan				⊢	12c				
	neg	tract the amount in line 12c from the amount in line 12b. Enter the ative amount)					12d	<del></del>	1 🗀	l	
		the minimum funding amount reported on line 12d be met by the for	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 ye	ear or any prior yea	r?					Yes	X No	
		es," enter the amount of any plan assets that reverted to the emplo					13a				
	of t	e all the plan assets distributed to participants or beneficiaries, traine PBGC?							Yes	X No	
С		uring this plan year, any assets or liabilities were transferred from the hassets or liabilities were transferred. (See instructions.)	this plan to another	plan(s), identify th	ne plai	n(s) to			1		
1:	3c(1	Name of plan(s):				130	c(2) Ell	N(s)	13c(3)	PN(s)	
Cauti	on:	A penalty for the late or incomplete filing of this return/report	will be assessed u	ınless reasonabl	e cau	se is	establ	ished.	1		
SB or	Sch	nalties of perjury and other penalties set forth in the instructions, I cedule MB completed and signed by an enrolled actuary, as well as true, correct, and complete.									
SIGN	ı L	iled with authorized/valid electronic signature.	09/30/2011	FILED WITH SIG	NED /	AUTH	ORIZA	TION			
HERI	Ε	Signature of plan administrator	Date	Enter name of in	dividu	ıal sigı	ning as	plan admin	istrator		

Date

Enter name of individual signing as employer or plan sponsor

## **SCHEDULE SB** (Form 5500)

Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of the Treasury

## 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

2010

This Form is Open to Public Inspection

									nent to Form	2200 OF	ວວບບ	-эг.							
					or fiscal plan		ar beginning 0	1/01/2010				and en	ding	12/31/2	2010	)			
					earest dollar														
			•	ty of \$1,	000 will be as	ses	ssed for late filing of	of this repor	t unless reas	onable ca	1	s establisl	hed.						
A N	lame	of pla	IN POENT	TAL PC	DEFINED BE	NE	FIT PLAN				В	Three-d	•				00	01	
VVL	OT IVIA	TINOI	CDLINI	IALIO	DEI INED DE	INL	IIII I LAN					plan nui	mber	r (PN)		<b>)</b>			
С	Plan si	nonso	or's nar	ne as sh	nown on line	2a (	of Form 5500 or 55	500-SF			D	Employe	r Ide	ntification	Nu	mber (	FIN)		
		•		TAL PC	iowii on iiio	-u ·	51 1 01111 0000 01 00	,00 01				-2174409		minoation	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_114)		
											20	-2174403							
Ет	ype o	f plan	. X s	Single	Multiple-A		Multiple-B	F	Prior year pl	an size:	100	or fewer	П	101-500	П	More t	han 500		
					•		Watapio B	•	i noi your pi	arroizo.		0. 101101	Ш	101 000	Ш	1110101	11011000		
	rt I			Inform															
1	Ente	er the	valuati	ion date	:	Mc	onth <u>01</u> I	Day <u>01</u> _	Year _	2010									
2	Ass	ets:											_	_					
	а	Mark	et valu	ıe										2a					226672
	b	Actu	arial va	alue										2b					226672
3	Fun	ding t	arget/p	articipa	nt count brea	kdc	own			<b>(1)</b> N	lumbe	er of partic	cipar			(2)	Funding	Target	
	а	For	retired	participa	ants and bene	efic	iaries receiving pay	yment	3a					0					0
	b	For	termina	ated ves	ted participar	its .			3b					0					0
	С	For	active p	participa	ints:														
	(1) Non-vested benefits																		
		(2)	Veste	d benefi	ts				3c(2)										208541
		(3)	Total a	active					3c(3)					2					208541
	d	Tota	d						3d					2					208541
4	If the	e plar	n is at-r	isk, che	ck the box ar	d c	omplete items (a)	and (b)											
	а	Fund	ding tar	aet disre	egarding pres	crit	oed at-risk assump	tions			<u> </u>		Г	4a					
	b		Ū	ŭ	0 0.		umptions, but disre							415					
							ve years and disre							4b					
5	Effe	ctive	interes	t rate										5					4.67 %
6	Targ	get no	rmal co	ost										6					65016
Stat	emen	t by	Enrolle	ed Actu	ary														
							this schedule and accor pinion, each other assum												
	combina	ation, o	ffer my be	est estimat	e of anticipated e	cper	ence under the plan.									,			
S	IGN	1																	
Н	ERE	<b>∃</b>													0	9/19/2	011		
					Sign	atu	re of actuary									Date			
JOH	N GAI	RIGL	IANO													11-036	34		
					Type or p	rin	t name of actuary				_			Most rece	ent e	enrollm	ent numl	oer	
FOR	EST I	HILLS	PENS	SION SE	RVICES		Í									1-870-			
						Fir	m name				_		Teler	ohone nui	mbe	r (inclu	iding are	a code)	
			LLOW				<del>-</del>					,				,	9 50		
IVIEL	VILLE	-, IN T	11747																
					I. A	J	oo of the firm				_								
					Ad	ле	ss of the firm												
	actua		s not f	ully refle	cted any reg	ulat	ion or ruling promu	ulgated und	er the statute	in comple	eting	this sched	lule,	check the	e bo	x and	see		

Page	2-	1

Pa	art II	Begin	ning of year	carryov	er and prefunding ba	lances								
	,			-			(a) (	Carryover balance		(b) F	Prefundi	ng balance		
7		•			cable adjustments (Item 13				15330			670		
8	Portion (	used to d	offset prior year's	funding red	quirement (Item 35 from pric	or year)								
9	Amount	remainir	ng (Item 7 minus i	tem 8)					15330			670		
10	Interest	on item s	9 using prior year	's actual re	eturn of3.00 %				460			20		
11					d to prefunding balance:									
	<b>a</b> Exce	ss contr	ibutions (Item 38	from prior	year)					7174				
	<b>b</b> Intere	est on (a	ı) using prior year	's effective	e rate of6.49 %							466		
					year to add to prefunding bala							7640		
	_			•	palance							7640		
12					emed elections				15790			8330		
					+ item 10 + item 11d – item				0			0		
	art III		ding percenta						<u> </u>					
14	Fundina										14	108.69 %		
15					ge						15	108.69 %		
16	Prior yea	ar's fund	ing percentage fo	r purposes	s of determining whether car	ryover/prefu	nding balar	nces may be used			16	116.57 %		
17					is less than 70 percent of the						17	%		
	art IV		tributions an		<u>.</u>	3 1 1 3 11	<u> </u>	1			l.			
				•	rear by employer(s) and emp	Jovees.								
	(a) Date		(b) Amount p		(c) Amount paid by	(a) D	ate	<b>(b)</b> Amount pa	aid by	(0	<b>:)</b> Amou	nt paid by		
(N	1M-DD-YY		employer		employees	(MM-DD		employer(		,	-	oyees		
	2/21/2010			31000										
03	8/07/2011			20000										
						Totals ▶	18(b)		51000	18(c)		0		
19	Discount	ted empl	oyer contributions	s – see ins	tructions for small plan with	a valuation o	date after th	ne beginning of the	e year:					
	<b>a</b> Contri	butions	allocated toward	unpaid min	imum 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	illocated toward mi	inimum req	uired contribution for current y	ear adjusted	to valuation	n date	19c			48611		
20	Quarterly	y contrib	utions and liquidit	ty shortfalls	S:			•						
		='	•	-	the prior year?							Yes X No		
	<b>b</b> If 20a	is "Yes,	" were required q	uarterly ins	stallments for the current yea	ar made in a	timely man	ner?				Yes No		
	<b>C</b> If 20a	is "Yes,"	see instructions	and compl	ete the following table as ap	plicable:					_	<del>-</del>		
				-	Liquidity shortfall as of e	nd of Quarte	r of this pla	ın year						
		(1) 1s	t		(2) 2nd		(3)	3rd			(4) 4th	1		
				l										

Pa	rt V Assumptio	ns used to determine f	unding target and t	target nor	mal cost					
21	Discount rate:		1	T						
	a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %		3rd segment: 6.76 %	,	N/A, full yield curve used			
	<b>b</b> Applicable month	(enter code)				21b		0		
22	Weighted average ret	irement age				22	6	62		
23	Mortality table(s) (see	e instructions)	escribed - combined	Prescrib	ed - separate	Substitut	e			
Pa	rt VI Miscellane	ous items								
24	Has a change been m	nade in the non-prescribed act	•		•		· · · · · · · · · · · · · · · · · · ·	<u> </u>		
25	Has a method change	e been made for the current pla	an year? If "Yes," see ins	tructions rega	arding required attac	hment	Yes N	0		
		provide a Schedule of Active					<del></del>	0		
27	If the plan is eligible for	or (and is using) alternative fur	nding rules, enter applicab	ole code and	see instructions	27				
_						<u> </u>				
		ation of unpaid minimu	•			1 1		_		
28	8 Unpaid minimum required contribution for all prior years									
29	29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)									
30	Remaining amount of	unpaid minimum required cor	tributions (item 28 minus	item 29)		30		0		
Pa	rt VIII Minimum	required contribution t	for current year							
		djusted, if applicable (see insti	•			31	4688	35		
	Amortization installme		,		Outstanding Bala	ance	Installment			
		ization installment			-	0		0		
	_	on installment				0		0		
33	If a waiver has been a	approved for this plan year, en Day Year	ter the date of the ruling le	etter granting mount	the approval	33				
34		ment before reflecting carryove				34	4688	35		
			Carryover balance	е	Prefunding bala	nce	Total balance			
35	Balances used to offs	et funding requirement						0		
36	Additional cash requir	rement (item 34 minus item 35	)			36	4688	35		
37	37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)						4861	11		
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38	172	26		
39		uired contribution for current ye	· · · · · · · · · · · · · · · · · · ·			39		0		
40										

## **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

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).

This Form is Open to Public

OMB No. 1210-0110

2010

Pension Benefit Guaranty Corporation	File as an attachme	ent to Form	5500 or	5500 SE			inspection
For calendar plan year 2010 or fiscal pla		01/2010	3300 01	and endir	na L	12/	31/2010
▶ Round off amounts to nearest dol		, , , , , , , , , , , , , , , , , , , ,			<u>'9</u>		31/2010
▶ Caution: A penalty of \$1,000 will be	assessed for late filing of this report	unless reas	onable ca	use is establishe	d.		
A Name of plan				B Three-digi	-	<b>)</b>	001
West Manor Dental P.C.	Defined Benefit Plan			7 4 5 E E		4744	
C Plan sponsor's name as shown on lin				D Employer Id	lontifica	tion Number	/EINI\
				<b>D</b> Employer ic	Jenunca	lion Number	(EIN)
West Manor Dental P.C.	Videonomia			26-21744	109		
E Type of plan: ☒ Single ☐ Multiple-	-A Multiple-B	Prior year pla	an size: 🏻	100 or fewer	101-5	00 More	than 500
Part I Basic Information	•						
1 Enter the valuation date:	Month $\underline{}$ Day $\underline{}$ 1	Year _	2010				
2 Assets:						11111	
					2a		226,672
_				•••••	2b		226,672
3 Funding target/participant count bro			(1) Nu	umber of participa	ants	(2)	Funding Target
_	eneficiaries receiving payment				0		(
	ants	. 3b			0		(
C For active participants:		0.44					1431111111111
					Marine William		(
				533555	-		208,541
					2		208,541
	and complete items (a) and (b)		[	7	2		208,541
the state of the s	escribed at-risk assumptions		L		4-	3333	
	c assumptions, but disregarding trans				4a		
at-risk for fewer than five cons	ecutive years and disregarding loadii	ng factor	· ·····		4b		
					5		4.67 %
					6		65 <b>,</b> 016
Statement by Enrolled Actuary  To the best of my knowledge, the information sup accordance with applicable law and regulations. It combination, offer my best estimate of anticipated	ring opinion, each other assumption is reasonab	es, statements a le (taking into ad	and attachme	nts, if any, is complete perience of the plan ar	and accur	ate. Each prescri	bed assumption was applied in and such other assumptions, in
SIGN HERE SM	ari clian				q/l	9/11	
John Garigl <b>y</b> ano	nature of actuary				•	Date	
· · · · · · · · · · · · · · · · · · ·						11-036	
Forest Hills Pension Serv	print name of actuary					ecent enrollm	
	Firm name					631)870-	
200 Broadhollow Rd.	i iiii lialile			Tele	phone r	number (inclu	iding area code)
Melville	NY 117	47					
A	ddress of the firm						
f the actuary has not fully reflected any renstructions	gulation or ruling promulgated under	the statute i	n complet	ing this schedule	, check	the box and s	see

O allegations	00	/F		0040
Schedule	SB	(Form	5500)	2010

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Pa	art II	Beginn	ning of year o	arryove	r and prefunding ba	ances	***************************************						
							(a) (	Carryover balance		(b) i	Prefund	ing bala	ince
7		_			able adjustments (Item 13			15	, 330				670
8					uirement (Item 35 from prio			13	, 330				670
9						<del></del>	Fillian Military Comment of State of St	15	, 330				670
10				<del></del>	urn of3.00%				460	****			20
11					to prefunding balance:			111111				243	
	a Exce	ss contrib	outions (Item 38 f	rom prior ye	ear)					7,174			
	<b>b</b> Intere	est on (a)	using prior year's	effective ra	ate of6.49_%					466			
	<b>C</b> Total	available :	at beginning of cu	rrent plan ye	ear to add to prefunding bala	nce				7,640			
	<b>d</b> Portio	on of (c) to	o be added to pre	efunding ba	lance								7,640
12	Reductio	n in balar	nces due to elect	ions or dee	med elections			15.	,790				8,330
_13	Balance	at beginn	ing of current yea	ar (item 9 +	item 10 + item 11d - item	12)			0				0
Р	art III	Fundi	ing percenta	ges									
14	Funding	target atta	ainment percenta	age							14	108	.69 <b>%</b>
	15 Adjusted funding target attainment percentage									15	108	.69 %	
16	Prior yea	ar's fundin ear's func	ig percentage for ding requirement	purposes o	of determining whether car	yover/prefur	nding balan	nces may be used t	o reduce	•	16		.57 %
17					less than 70 percent of the						17		%
Pa	art IV	Contr	ributions and	liquidity	/ shortfalls								
18	Contribut				ar by employer(s) and emp	loyees:							
	(a) Date 1M-DD-YY		(b) Amount pa employer(s	id by	(c) Amount paid by employees	(a) D: (MM-DD-		(b) Amount pa employer(s		(0		int paid loyees	by
12	2/21/20	010	3	31,000				and the second s	<del></del>				
03	3/07/20	011	2	20,000									
											***************************************		
100						Totals ▶	18(b)	5	1,000	18(c)			0
19	Discount	ed employ	yer contributions	- see instr	uctions for small plan with	a valuation d	ate after th	ne beginning of the	year:				
	a Contrib	butions al	llocated toward u	npaid minin	num required contribution f	rom prior yea	ars		19a				0
	<b>b</b> Contril	butions m	ade to avoid rest	trictions adj	usted to valuation date				19b				0
	<b>C</b> Contrib	outions allo	ocated toward mir	nimum requi	red contribution for current y	ear adjusted	to valuation	date	19c			4	48,611
20	Quarterly	contribut	tions and liquidity	shortfalls:									
	a Did the	e plan hav	ve a "funding sho	ortfall" for th	e prior year?							Yes	X No
	<b>b</b> If 20a	is "Yes," v	were required qu	arterly insta	Ilments for the current yea	r made in a	imely man	ner?				Yes	No
	<b>c</b> If 20a	is "Yes," s	see instructions a	and complet	e the following table as ap	plicable:							
					Liquidity shortfall as of er	nd of Quarter	of this pla	n year					
		(1) 1st			(2) 2nd		(3)	3rd			(4) 4t	h	

Pa	rt V Assumptio	ons used to determine	funding target and t	target n	ormal cost					
21										
	a Segment rates:	1st segment:	2nd segment:		3rd segment:		N/A, full yield curve used			
	<b>.</b>	4.60 %	6.65 %		6.76 %	<del></del>				
		(enter code)				21b	C			
22	······································	tirement age				22	62			
23	Mortality table(s) (see	e instructions) X Pre	escribed - combined	Preso	cribed - separate	Substitu	te			
Pa	rt VI Miscellane	ous items		E Unid to have the company of the last						
24		nade in the non-prescribed act					· ·			
25		e been made for the current pl								
26		provide a Schedule of Active				attachment	X Yes No			
27		or (and is using) alternative fu				27				
D-	regarding attachment									
			<del></del>							
<u>28</u>		uired contribution for all prior y		28						
29	9 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)									
30	Remaining amount of	30								
Pa		required contribution				L!				
31		djusted, if applicable (see inst				31	46,885			
	Amortization installme		140010113/		Outstanding Bala	·	Installment			
-		ization installment		-	Outstanding Date	***************************************	IIIStallifierit			
		on installment		-		0	(			
		~~~~				0				
33		approved for this plan year, en Day Year				33				
34		ment before reflecting carryove	**************************************							
04		before reflecting carryove				34	46,885			
			Carryover balanc	T	Prefunding bala	nce	Total balance			
35	Balances used to offs	et funding requirement			C					
36		rement (item 34 minus item 35		36	46,885					
37		ed toward minimum required co					10,000			
***************************************						37	48,611			
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38	1,726			
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item	36 over it	em 37)	39	C			
40		ired contribution for all years		40						

## Schedule SB, Part V - Statement of Actuarial Assumptions

**Target Assumptions:** 

**Options:** 

Override:

Male Nonannuitant: 2010 Nonannuitant Male Female Nonannuitant:

2010 Nonannuitant Female

Use optional combined mortality table for small plans: Yes Use discount rate transition: No

Male Annuitant: 2010 Annuitant Male

Lump sums use proposed regulations: Yes

Female Annuitant: 2010 Annuitant Female

**Actuarial Equivalent Floor** 

Applicable months from valuation month:

Stability period: plan year

Probability of lump sum: 100.00%

Lookback months: 1

Use pre-retirement mortality: No

Nonannuitant: None

2010 Applicable Annuitant:

1st <u>2nd</u> 3rd Segment rates: 4.60 6.76 6.65 **High Quality Bond rates:** N/A N/A N/A 4.60

0.00

<u>1st</u> 2nd <u>3rd</u> **Current:** 3.21 5.19 5.67

Final rates:

Override:

6.65 6.76 0.00 0.00 0.00 0.00 0.00

Salary Scale

Male: 0.00% Female: 0.00%

**Late Retirement Rates** Male: None Female: None

**Withdrawal** 

Male: None Female: None **Marriage Probability Setback** Male: 0 0.00%

Withdrawal-Select

Male: None Female: None Female: 0.00% **Expense loading:** 0.00%

**Early Retirement Rates** 

**Disability Rates** 

Female:

Male: None Female: None Male: None Female: None

**Subsidized Early Retirement Rates** 

**Mortality Setback** Male: None

0

None

Male: None Female: None

Name of Plan: West Manor Dental P.C. Defined 1

Plan Sponsor's EIN: 26-2174409

Plan Number: 001

Plan Sponsor's Name: West Manor

#### Schedule SB, Part V - Summary of Plan Provisions

**Eligibility Requirements** Service/Participation Requirements

**Definition of years:** Age (yrs): 21 Hours worked **Continuing hours:** Age (months): 0

1.000 Wait (months): 12 **Excluded classes: Union Members** 

Two year eligibility: Non-resident alien

**Earnings** 

403(b) Total compensation excluding:

Cafeteria Other

Prior to participation 415 prior to participation

Retirement Normal **Early Subsidized Early Disability** Death

62 Age: Service: 0 5 Participation:

1st of month Defined:

during

Benefit Reduction / Mortality table & setback

Male: Actuarial Equivalence Actuarial Equivalence None 0 Actuarial Equivalence Female: Actuarial Equivalence None 0

Rates - Male: None None None Rates - Female: None None None

Use Social Security Retirement Age: No

**Vesting Schedule:** 2/20

**REACT Benefits Percentage:** 50.00%

Pre-retirement death benefit

Hours Worked Percentage of accrued benefit: **Vesting Definition:** 0.00% Death Benefit Payment method: PVAB

**Annuity Percent** Years Normal: Life only 0 0.00% QJSA: Joint and contingent 50.00% 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: West Manor Dental P.C. Defined Benefit Plan

Plan Sponsor's EIN: 26-2174409

Plan Number: 001

Plan Sponsor's Name: West Manor

Page 1

#### Schedule SB, Part V - Summary of Plan Provisions

**Benefits** 

Pension Formula:Benefit formulaType of Formula:Flat benefitEffective Date:01/01/2006

Flat benefit non-integrated type: Percent
Total percent of salary: 33.33%
Dollar amount: None
Reduction based on: Accrual
Benefit reduction for years less than: 25

**Averaging** 

Projection method: Current Compensation
Based on: Final Average
Highest: 3
Annualize short compensation years: No
Annualize short plan years: No

In the last: 10 Include compensations based

Excluding: 0 on years of: Accrual

**Accrual** 

Frozen: No

**Definition of years:** Hours worked Fractions based on: N/A

Accrual credit: Continuing Died Disabled Retired Terminated Precision: N/A 1000 0 0 0 0 Limit current credit

to: N/A

Years based on:ServiceCap/floor years:0Maximum past accrual years:5.0000Cap or floor:FloorMethod:FractionalAccrual % per year:0.00%

**Apply 415 before accrual:** With accrued 415 limit

Name of Plan: West Manor Dental P.C. Defined Benefit Plan

**Plan Sponsor's EIN:** 26-2174409

Plan Number: 001

Plan Sponsor's Name: West Manor

#### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Socurity 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(s) of the Internal Revenue Code (the Code).

internal Revenue Code (the Code).
 Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos, 1216-0110 1210-0089

2010

This Form is Open to Public Inspection

Fo	r calendar plan year 2010 or fiscal plan year beginning	01/01/	2070				
_		_	· · · · · · · · · · · · · · · · · · ·		12/31/2010		
	<u> </u>	-employer plan (not multiemployer)	one-participant plan				
B	This return/report is for:	╡	um/report				
	. an amended return/report	short pl	an year retum/report (less than 12 mo	nths)			
C	Check box if filing under:	] automa:	lic extension		DFVC program		
	special extension (enter descript	-			Turnel		
	art II Basic Plan Information—enter all requested inform	nation	A A CANADA AND A C	-			
1a	Name of plan			1b	Three-digit		
	West Manor Dental PC Defined Benefit Pla	an			plan number		
				-	(PN) 001		
				10	Effective date of plan 01/01/2006		
2a	Plan sponsor's name and address (employer, if for single employe west Manor Dental FC	r plan)	71.71.21.21.2	2b	Employer Identification Number		
	were warrot beneat te			<u> </u>	(EIN) 26-2174409		
	240 Paris Walter 1			2c	Plan sponsor's telephone number		
	348 Fort Washington Avenue			24	(212) 927-1117 Business code (see instructions)		
	New York		NY 10033	Z.u	812990		
3a	Plan administrator's name and address (if same as Plan sponsor, e	enter "San	16")	3b	Administrator's EIN		
***************************************			į	3¢	Administrator's telephone number (212) 927-1117		
4	If the name and/or EiN of the plan sponsor has changed since the la	st return/r	eport filed for this plan, enter the	4b	EIN		
	name, EIN, and the plan number from the last return/report. Sponso	or's name		4_			
5a	Total number of participants at the beginning of the plan year	4c					
b	Total number of participants at the end of the plen year			5a	2		
c	Total number of participants with account balances as of the end of	f the nien	Veur (defined howest slope de net	5b	2		
	complete this dem)			5c			
62	Were all of the plan's assets during the plan year invested in eligib	le assets?	(See instructions )		X Yes No		
D	Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-467 (See instructions on waiver eligibility	an indepe	indent qualified public accountant (IQ:	PA)			
	If you answered "No" to either 6a or 6b, the plan cannot use F	oms 5500	SF and must instead was Form SE	••••••••••••••••••••••••••••••••••••••	X Yes   No		
Pa	rtall: Financial information			CH.			
7	Plan Assets and Liabilities		(a) Beginning of Year	T	(b) End of Year		
æ	Total plan assets	7a	226,68	6	284,488		
b	Total plan (labilities	7b	· · · · · · · · · · · · · · · · · · ·	o	Q		
Ċ	Net plan assets (subtract line 7b from line 7a)	7c	226, 68	6	284,488		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total		
a	Contributions received or receivable from: (1) Employers						
	(2) Participants	8a(1)	51,000				
	(3) Others (including rollovers)						
b	Other income (loss)	8æ(3) 8b	C 001				
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	THE PERSON NAMED IN	6,802	<u> </u>	F7 000		
ď	Benefits paid (including direct rollovers and insurance premiums	1 30		6 <b>※</b> 第63	57,802		
	to provide benefits)	8d	(				
0	Certain deemed and/or corrective distributions (see instructions)	8e	(	2			
f	Administrative service providers (salaries, fees, commissions)	8f					
g	Other expenses	8g	(	)			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			0		
i	Net income (loss) (subtract line 8h from line 8c)				57,802		
j	Transfers to (from) the plan (see instructions)	81		<b>.</b>			

Form 5500-SF 2010			Page 2-					
Part IV Plan Characteristics					T-1776		Y-72-24	
9a If the plan provides pension benefits 1A 3D	, enter the applicable nensing	no feature codes from	the life - Fru - Cu	····				
								,
b If the plan provides welfare benefits,	enter the applicable welfare	e feature codes from	the List of Plan Chan	acterist	ic Codes	In the ins	tructions:	
Part V Compliance Questions						Miles	What was a second	-
10 During the plan year:	7 2000	111			Yes N			-
a Was there a failure to transmit to the 29 CFR 2510.3-102? (See instruction)	ODS PINC I X X & Voluntary E	irlisofaas Oneen attau 19.		10a	Yes N		Атоп	int
b Were there any nonexempt transact on line 10s.)	ions with any party-in-intere	set? (Do not look do 4		105		<u> </u>		
C Was the plan covered by a fidelity b	ond?			10c			TOTAL	
d Did the plan have a loss, whether or or dishonesty?	and relimbureed by the olon	ب در در در داد المسلم بالمالية ما			X	1	н	
VYERS any tens or commissions paid:	to any brokers, agente, ce o	dher nessaus ( /		10d	X			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
insurance service or other organizations.)	CD that browldak compass of al	1 of the house from t		10e	×			
f Has the plan failed to provide any be	nefit when due under the p	lan?					-	·····
g Did the plan have any participant toa				10f	X	-	***************************************	~~~
h if this is an individual account plan, w 2520.101-3.)	ISS there a blackout parious	7 /Can implementary	4.66 0	10g	X			
i If 10h was answered "Yes," check the exceptions to providing the notice ap	2 DOX If YOU either provided	the regulated entire -	[	10h		2		
Part VI Pension Funding Comp	ionca	0 ) - 4,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		10i		10000		
11 is this a defined benefit plan subject to	O Minimum funding regulace	ments? (if "Yes," see	instructions and com	olete Sa	chedule S	B (Form	7004	
12 is this a defined contribution glan sub	7     A   7   B						🛚 🛛 Ү	es N
If a waiver of the minimum funding sta granting the waiver.  If you completed line 12a, complete line	es 3, 9, and 10 of Schedul	icable.) ing amortized in this particles in the particles	den year, see instruct	ions, a	nd enter i			ruling
b Enter the minimum required contribution	on for this plan year				12b	T .	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	
C Enter the amount contributed by the e	molover to the plan for this	nian woor			12c	<del></del>	-	
nogative amount)	re amount in line 12b. Ente	r the result (enter a m	inus sign to the left o	fa	12d	<del> </del>		T
Will the minimum funding amount report	rted on line 12d be met by	the funding deadline's	)		<u></u>	∏ Yes	∏ No.	□ N/A
carrylis Plan Terminations and	Transfers of Assets				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1 ,40	LI IWA
13a Has a resolution to terminate the plan	been adopted during the pi	an year or any prior v	eer7	***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	TO 100 100 To 10	Пу	s X No
it ies, enter the amount of any plan	a ant of hattevier icht 219826	arvertourne this uses			40.	T		14 kg 140
of the PBGC?  C If during this plan year, any assets or li which assets or liabilities were transfer	abilities were transferred for						Ye	s 🛛 No
13c(1) Name of plan(s):	too. (Libe Matricitoria.)		T	···				N=10.1.1.
1 2					13¢(2) El	N(s)	13c(	3) PN(s)
	****							
	-	, tem			-			
Caution: A penalty for the late or incomple	te filing of this return/rep	Ort will be assessed	Unioss researchia	C31164	io catala	lak		
Under penalties of perjury and other penalties SB or Schedule MB completed and signed by bellef, it is true, correct, and complete.	I do not travelle les bloom investorants						able, a Sc knowledg	hedule e and
SIGN Cuigowy Sur	della	09-28-11	Condition			MATTER STATE OF THE STATE OF TH		T*************************************
HERE Signature of plan administrator	- P		Grigoriy Sve	Married Street, or other Designation of the London	CONTRACTOR OF THE PARTY OF THE			
SIGN	, , , , , , , , , , , , , , , , , , , ,	Oate	Enter name of Indi	vidual s	lgning as	pian adn	<u>Inistrator</u>	**************************************
HERE Signature of employer/plan spon	eor	Date	Enter name of indi	/idual s	ionina se	8mplovo:	rarnies	nnor.
	· · · · · · · · · · · · · · · · · · ·		7,124		Avm St city		4. NIDKI 21	WHACK.

#### Attachment to 2010 Form 5500 Schedule SB, line 19 - Discounted Employer Contributions

Plan NameWest Manor Dental PC Defined Benefit PlanEIN: 26-2174409Plan Sponsor's NameWest Manor Dental PCPN: 001

Date of		Year	Effective	Interest Adjusted
Contributon	Amount	Applied	Interest Rate	Contribution:
03/07/2011	<b>Amount</b> 20,000	2010	4.67	18,953
12/21/2010	31,000	2010	4.67	29,658

#### Attachment to 2010 Form 5500 Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name	West Mand	r Dental	PC Defined	Benefit Pla	an EIN:	26-2174409
Plan Sponso	o <mark>r's Name</mark> 🧸	lest Mano:	r Dental PC		PN:	001

				YEAR	S OF CREDITE	SERVICE					
Attained		Under 1			1 to 4			5 to 9			
Age	Average				Ave	erage	_	Ave	erage		
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.		
Under 25			<u>-</u>			-			-		
25 to 29											
30 to 34											
35 to 39											
40 to 44											
45 to 49											
50 to 54											
55 to 59							1				
60 to 64							1				
65 to 69											
70 & up											

		YEARS OF CREDITED SERVICE											
Attained		10 to 14		15 to 19 20 to 24				24					
Age	Average				Ave	rage		Average					
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.				
Under 25			<del>-</del>			<del>-</del>			- <del>-</del>				
25 to 29													
30 to 34													
35 to 39													
40 to 44													
45 to 49													
50 to 54													
55 to 59													
60 to 64													
65 to 69													
70 & up													

		YEARS OF CREDITED SERVICE											
Attained	ned 25 to 29				30 to 34			35 to 39			40 & up		
Age		Ave	rage		Ave	rage		Average			Av	erage	
	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	No.	Comp.	Cash Bal.	
Under 25													
25 to 29													
30 to 34													
35 to 39													
40 to 44													
45 to 49													
50 to 54													
55 to 59													
60 to 64													
65 to 69													
70 & up													