

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
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
C Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BENEFIT PENSION PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>02/01/2002</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>02/01/2002</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>02/01/2002</u>					
2a Plan sponsor's name and address (employer, if for single-employer plan) <u>LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC</u> <u>100 CUTTER MILL ROAD</u> <u>GREAT NECK, NY 11021</u>	2b Employer Identification Number (EIN) <u>38-3644204</u>				
	2c Plan sponsor's telephone number <u>516-384-3078</u>				
	2d Business code (see instructions) <u>621111</u>				
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") <u>LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, 100 CUTTER MILL ROAD</u> <u>PC GREAT NECK, NY 11021</u>	3b Administrator's EIN <u>38-3644204</u>				
	3c Administrator's telephone number <u>516-384-3078</u>				
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 <u>2</u>				
b Total number of participants at the end of the plan year	5b <u>2</u>				
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 <u>0</u>				
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th style="width:20%; text-align: center;">(a) Beginning of Year</th> <th style="width:20%; text-align: center;">(b) End of Year</th> </tr> <tr> <td>a Total plan assets</td> <td style="text-align: center;">7a <u>1128813</u></td> <td style="text-align: center;"><u>1249356</u></td> </tr> <tr> <td>b Total plan liabilities</td> <td style="text-align: center;">7b <u>0</u></td> <td style="text-align: center;"><u>0</u></td> </tr> <tr> <td>c Net plan assets (subtract line 7b from line 7a)</td> <td style="text-align: center;">7c <u>1128813</u></td> <td style="text-align: center;"><u>1249356</u></td> </tr> </table>		(a) Beginning of Year	(b) End of Year	a Total plan assets	7a <u>1128813</u>	<u>1249356</u>	b Total plan liabilities	7b <u>0</u>	<u>0</u>	c Net plan assets (subtract line 7b from line 7a)	7c <u>1128813</u>	<u>1249356</u>																														
	(a) Beginning of Year	(b) End of Year																																									
a Total plan assets	7a <u>1128813</u>	<u>1249356</u>																																									
b Total plan liabilities	7b <u>0</u>	<u>0</u>																																									
c Net plan assets (subtract line 7b from line 7a)	7c <u>1128813</u>	<u>1249356</u>																																									
8 Income, Expenses, and Transfers for this Plan Year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th style="width:20%; text-align: center;">(a) Amount</th> <th style="width:20%; text-align: center;">(b) Total</th> </tr> <tr> <td>a Contributions received or receivable from:</td> <td></td> <td></td> </tr> <tr> <td> (1) Employers</td> <td style="text-align: center;">8a(1) <u>0</u></td> <td></td> </tr> <tr> <td> (2) Participants</td> <td style="text-align: center;">8a(2) <u>0</u></td> <td></td> </tr> <tr> <td> (3) Others (including rollovers)</td> <td style="text-align: center;">8a(3) <u>0</u></td> <td></td> </tr> <tr> <td>b Other income (loss)</td> <td style="text-align: center;">8b <u>120543</u></td> <td></td> </tr> <tr> <td>c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)</td> <td style="text-align: center;">8c</td> <td style="text-align: center;"><u>120543</u></td> </tr> <tr> <td>d Benefits paid (including direct rollovers and insurance premiums to provide benefits)</td> <td style="text-align: center;">8d <u>0</u></td> <td></td> </tr> <tr> <td>e Certain deemed and/or corrective distributions (see instructions)</td> <td style="text-align: center;">8e <u>0</u></td> <td></td> </tr> <tr> <td>f Administrative service providers (salaries, fees, commissions)</td> <td style="text-align: center;">8f <u>0</u></td> <td></td> </tr> <tr> <td>g Other expenses</td> <td style="text-align: center;">8g <u>0</u></td> <td></td> </tr> <tr> <td>h Total expenses (add lines 8d, 8e, 8f, and 8g)</td> <td style="text-align: center;">8h</td> <td style="text-align: center;"><u>0</u></td> </tr> <tr> <td>i Net income (loss) (subtract line 8h from line 8c)</td> <td style="text-align: center;">8i</td> <td style="text-align: center;"><u>120543</u></td> </tr> <tr> <td>j Transfers to (from) the plan (see instructions)</td> <td style="text-align: center;">8j <u>0</u></td> <td></td> </tr> </table>		(a) Amount	(b) Total	a Contributions received or receivable from:			(1) Employers	8a(1) <u>0</u>		(2) Participants	8a(2) <u>0</u>		(3) Others (including rollovers)	8a(3) <u>0</u>		b Other income (loss)	8b <u>120543</u>		c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	<u>120543</u>	d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d <u>0</u>		e Certain deemed and/or corrective distributions (see instructions)	8e <u>0</u>		f Administrative service providers (salaries, fees, commissions)	8f <u>0</u>		g Other expenses	8g <u>0</u>		h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	<u>0</u>	i Net income (loss) (subtract line 8h from line 8c)	8i	<u>120543</u>	j Transfers to (from) the plan (see instructions)	8j <u>0</u>	
	(a) Amount	(b) Total																																									
a Contributions received or receivable from:																																											
(1) Employers	8a(1) <u>0</u>																																										
(2) Participants	8a(2) <u>0</u>																																										
(3) Others (including rollovers)	8a(3) <u>0</u>																																										
b Other income (loss)	8b <u>120543</u>																																										
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	<u>120543</u>																																									
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d <u>0</u>																																										
e Certain deemed and/or corrective distributions (see instructions)	8e <u>0</u>																																										
f Administrative service providers (salaries, fees, commissions)	8f <u>0</u>																																										
g Other expenses	8g <u>0</u>																																										
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	<u>0</u>																																									
i Net income (loss) (subtract line 8h from line 8c)	8i	<u>120543</u>																																									
j Transfers to (from) the plan (see instructions)	8j <u>0</u>																																										

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:

1A 3D

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	0
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	0
c Was the plan covered by a fidelity bond?		X	0
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	0
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	0
f Has the plan failed to provide any benefit when due under the plan?		X	0
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	0
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
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		X	

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	0
c Enter the amount contributed by the employer to the plan for this plan year	12c	0
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	0

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** 0

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.	10/07/2011	IRWIN PAUL ENKER
	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 2010 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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>LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC</u>	D Employer Identification Number (EIN) <u>38-3644204</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>1128813</u>
b Actuarial value	2b <u>1128813</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>2</u> <u>1181221</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active	3c(3) <u>0</u>
d Total	3d <u>2</u> <u>1181221</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	<input type="checkbox"/>
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>6.52</u> %
6 Target normal cost	6 <u>0</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>10/04/2011</u>
Signature of actuary	Date
<u>MORRIS A GLICKMAN, ASA, MAAA</u>	<u>11-01558</u>
Type or print name of actuary	Most recent enrollment number
<u>HALLMAN LORBER ASSOCIATES, INC.</u>	<u>516-872-1000</u>
Firm name	Telephone number (including area code)
<u>70 EAST SUNRISE HIGHWAY</u> <u>VALLEY STREAM, NY 11581</u>	
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) 2010
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	12690
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	1604
9	Amount remaining (Item 7 minus item 8).....	0	11086
10	Interest on item 9 using prior year's actual return of <u>6.55</u> %	0	2
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>0.00</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
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	11088

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	94.62 %
15	Adjusted funding target attainment percentage.....	15	94.62 %
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	94.47 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	0.00 %

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	
Totals ▶		18(b)	0
		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	0	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	0
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	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	16247	3116
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	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	3116
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	3116
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information <small>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).</small> File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2010 <small>This Form is Open to Public Inspection</small>
---	---	--

For calendar plan year 2010 or fiscal plan year beginning 1/1/2010 and ending 12/31/2010

▶ Round off amounts to nearest dollar.

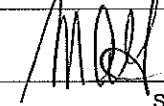
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BEN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC	D Employer Identification Number (EIN) 383644204	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

Part I Basic Information			
1 Enter the valuation date: <u>1/1/2010</u>			
2 Assets:			
a Market value.....	2a	1128813	
b Actuarial value.....	2b	1128813	
3 Funding target/participant count breakdown	(1) Number of participants		(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	0	0
b For terminated vested participants.....	3b	2	1181221
c For active participants:			
(1) Non-vested benefits.....	3c(1)		0
(2) Vested benefits.....	3c(2)		0
(3) Total active.....	3c(3)	0	0
d Total.....	3d	2	1181221
4 If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>			
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	6.52	%
6 Target normal cost.....	6	0	

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  Signature of actuary MORRIS A GLICKMAN, ASA, MAAA Type or print name of actuary HALLMAN LORBER ASSOCIATES, INC. Firm name 70 EAST SUNRISE HIGHWAY VALLEY STREAM NY 11581 Address of the firm	10/4/2011 Date 1101558 Most recent enrollment number 5168721000 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 ☐

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	12690
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	1604
9 Amount remaining (Item 7 minus item 8).....	0	11086
10 Interest on item 9 using prior year's actual return of <u>6.55</u> %	0	2
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		0
b Interest on (a) using prior year's effective rate of <u>0</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance.....		0
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	11088

Part III Funding percentages

14	Funding target attainment percentage.....	14	94.62	%
15	Adjusted funding target attainment percentage.....	15	94.62	%
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	94.47	%
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:

[illegible]

Part IV Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:			
	Totals ▶	18(b)	0
		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	0	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.6 %	2nd segment: 6.65 %	3rd segment: 6.76 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)	21b	0		
22 Weighted average retirement age	22	61		
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> 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. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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	0
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	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	16247	3116	
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 () and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	3116	
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	3116	3116
36 Additional cash requirement (item 34 minus item 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c).....	37	0	
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0	
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	

LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC
DEFINED BENEFIT PENSION PLAN
VALUATION AS OF 01/01/2010
Summary of Plan Provisions

Plan Effective Date	February 1, 2002
Plan Anniversary Date	January 1, 2010
Participation Eligibility	Minimum age: 21 Minimum months of service: None
Plan Entry Date	Plan anniversary nearest the satisfaction of the participation requirements
Normal Retirement Date	Plan anniversary nearest age 61 and the completion of 5 years of participation Not to exceed the later of age 65 and 5 years of participation
Normal Form of Benefit	Single Life Annuity (Qualified Joint and Survivor annuity is the required standard option)
Normal Retirement Benefit	100% of compensation Total retirement benefit reduced by 1/10 for each year of service less than 10 IRC415 maximum annual benefit: \$195,000 Actuarially adjusted under IRC415(b) for benefit commencement age and benefit form Benefit limited to 100% of compensation Minimum benefit: 2% of compensation per year of topheavy plan service up to 10 (actuarially adjusted for benefit form)
Compensation Definition	Highest consecutive 3 year average salary over all participation Annual salary up to \$245,000 considered
Vested Retirement Benefit	Vesting Schedule: 100% vested immediately Computation Period: Plan Years Based on periods of service rounded to nearest year
Accrued Retirement Benefit	Pro-rated on participation

LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC
DEFINED BENEFIT PENSION PLAN
VALUATION AS OF 01/01/2010
Summary of Actuarial Method and Assumptions

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

Funding Yield Curve Segmented Rates

First Segment:	4.6%
Second Segment:	6.65%
Third Segment:	6.76%

Pre-Retirement Valuation Assumptions

Mortality Table	None
-----------------	------

Retirement Valuation Assumptions

Mortality Table	2010 430(h)(3)(A)-Optional combined
-----------------	-------------------------------------

Optional Forms Assumption

100% of participants will elect the Plan Normal Form

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings	5% Effective annual rate
Mortality Table	None

Retirement Actuarial Equivalence Assumptions

Investment Earnings	5% Effective annual rate
Mortality Table	1994 GAR PROJ 2002

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings	5% Effective annual rate
Mortality Table	2010 417(e)(3) Applicable Mortality Table

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings	5% Effective annual rate
---------------------	--------------------------

**LONG ISLAND ARTHRITIS & JOINT REPLACEMENT, P.C.
DEFINED BENEFIT PLAN**

ATTACHMENT TO SCHEDULE SB

CHANGE IN FUNDING METHOD

The funding method has been changed by changing the valuation date from a year end valuation to a beginning of year valuation as described in Section 4.02 of Revenue Procedure 2000-40.

PLAN ADMINISTRATOR'S STATEMENT

As Plan Administrator, I agree to the change in funding method enumerated above.

Signed: JL

Date: 10/7/11

LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BENEFIT PENSION PLAN**Schedule SB, line 32 - Schedule of Amortization Bases****Plan Name: LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BENEFIT PENSIO****Plan Number: 001**

Type of Base	Present Value	Date Established	Years Remaining	Amount of Installment
Shortfall Base	7,821	12/31/2008	5	1,708
Shortfall Base	8,426	01/01/2010	7	1,408

LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BENEFIT PENSION PLAN
Schedule SB, line 22 - Description of Weighted Average Retirement Age
Plan Name: LONG ISLAND ARTHRITIS AND JOINT REPLACEMENT, PC DEFINED BENEFIT PENSIO
Plan Number: 001

The weighted average retirement age of 61 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.