

Form 5500-SF <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>		Short Form Annual Return/Report of Small Employee Benefit Plan <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>		<div>OMB Nos. 1210-0110 1210-0089</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>			
Part I Annual Report Identification Information							
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010							
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 checked="" 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 type="checkbox"/> Form 5558		<input type="checkbox"/> automatic extension		<input type="checkbox"/> DFVC program	
		<input checked="" type="checkbox"/> special extension (enter description) NJ-2011-42					
Part II Basic Plan Information —enter all requested information							
1a Name of plan MARTIN POGODA, CPA, PC DEFINED BENEFIT PLAN				1b Three-digit plan number (PN) ▶ 003			
				1c Effective date of plan 01/01/2007			
2a Plan sponsor's name and address (employer, if for single-employer plan) MARTIN POGODA, CPA, PC 2355 PERSHING BLVD UNIT 707 BALDWIN, NY 11550				2b Employer Identification Number (EIN) 11-2502753			
				2c Plan sponsor's telephone number 561-756-0747			
				2d Business code (see instructions) 541211			
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") MARTIN POGODA, CPA, PC 2355 PERSHING BLVD UNIT 707 BALDWIN, NY 11550				3b Administrator's EIN 11-2502753			
				3c Administrator's telephone number 561-756-0747			
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 2			
b Total number of participants at the end of the plan year				5b 2			
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			
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				(a) Beginning of Year		(b) End of Year	
a Total plan assets		7a		709874		1035515	
b Total plan liabilities		7b		0		0	
c Net plan assets (subtract line 7b from line 7a)		7c		709874		1035515	
8 Income, Expenses, and Transfers for this Plan Year				(a) Amount		(b) Total	
a Contributions received or receivable from:							
(1) Employers		8a(1)		307000			
(2) Participants		8a(2)		0			
(3) Others (including rollovers)		8a(3)		0			
b Other income (loss)		8b		18641			
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		8c				325641	
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)		8d		0			
e Certain deemed and/or corrective distributions (see instructions)		8e		0			
f Administrative service providers (salaries, fees, commissions)		8f		0			
g Other expenses		8g		0			
h Total expenses (add lines 8d, 8e, 8f, and 8g)		8h				0	
i Net income (loss) (subtract line 8h from line 8c)		8i				325641	
j Transfers to (from) the plan (see instructions)		8j		0			

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

Form 5500-SF (2010)
v.092308.1

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**

10	During the plan year:	Yes	No	Amount
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	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		180000
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	
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	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
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			

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	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> 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 ☒ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year **13a** **b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought 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.	10/11/2011	MARTIN POGODA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/11/2011	MARTIN POGODA
	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
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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 MARTIN POGODA, CPA, PC DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MARTIN POGODA, CPA, PC	D Employer Identification Number (EIN) 11-2502753
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 12 Day 31 Year 2010	
2 Assets:	
a Market value	2a 728515
b Actuarial value	2b 728515
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 0 0
c For active participants:	
(1) Non-vested benefits	3c(1) 0
(2) Vested benefits	3c(2) 675569
(3) Total active	3c(3) 2 675569
d Total	3d 2 675569
4 If the plan is at-risk, check the box and complete items (a) and (b)	
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 5.43 %
6 Target normal cost	6 249180

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		10/05/2011
Signature of actuary		Date
CHARLES STIPELMAN		11-02286
Type or print name of actuary		Most recent enrollment number
NORTHEAST PROFESSIONAL PLANNING		732-758-1577
Firm name		Telephone number (including area code)
121A MONMOUTH STREET RED BANK, NJ 07701		
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	936
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	936
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of _____ %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		76063
b	Interest on (a) using prior year's effective rate of <u>5.50</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		76063
d	Portion of (c) to be added to prefunding balance.....		76063
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	76063

Part III	Funding percentages		
14	Funding target attainment percentage.....	14	96.57 %
15	Adjusted funding target attainment percentage.....	15	107.83 %
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	0.00 %
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:		
	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
	09/09/2011	307000	0
	Totals ►	18(b)	307000
		18(c)	

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	289550
20	Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" 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 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

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

21 Discount rate:				
a Segment rates:	1st segment: 3.14 %	2nd segment: 5.90 %	3rd segment: 6.45 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input 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	249180
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	249180
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	249180
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	289550
38 Interest-adjusted excess contributions for current year (see instructions).....	38	40370
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	

ATTACHMENTS – FORM 5500, SCHEDULE SB (PYE 12/31/2010)

Plan: Martin Pogoda, CPA, PC Defined Benefit Plan
EID#: 11-2502753 / 003

Schedule SB, Lines 7 and 11 – Explanation of Discrepancy in Prior Year Funding Standard
Carryover or Prefunding Balances

For end of year valuations, beginning year entry represents interest at current year effective rate on beginning of year balances for purposes of determining Part III funding percentages and offsets to assets in determining minimum required contributions.

ATTACHMENTS – FORM 5500, SCHEDULE SB (PYE 12/31/2010)

Plan: Martin Pogoda, CPA, PC Defined Benefit Plan
EID#: 11-2502753 / 003

PART V , Line 22: WTD AVE RET AGE

All participants assumed to retire at normal retirement age

ATTACHMENTS – FORM 5500, SCHEDULE SB (PYE 12/31/2010)

Plan: Martin Pogoda, CPA, PC Defined Benefit Plan

EID#: 11-2502753 / 003

Part V : SUMMARY OF PLAN PROVISIONS

Eligibility:	Full time employees who have attained the age of 21 and have completed 1 year of service. Entry is on the January 1 st nearest the completion of the requirements.
Vesting:	100% immediate vesting upon plan entry.
Normal Retirement:	Age 65.
Benefit Formula:	8.41% of compensation per year of participation, to a maximum of 5 years.
Compensation:	Five (5) highest consecutive years.
Accrued Benefit:	Unit credit
Normal Form of Benefit:	Monthly benefits are payable on a life annuity basis.
Alternative Forms :	Actuarial equivalence of Normal Form – Lump Sum, Period Certain, Joint and survivor
Death Benefit:	Fully vested present value of accrued benefit.
Actuarial Equivalence:	
Interest:	5.5% pre and post retirement
Pre-Retirement Mortality:	None
Post Retirement Mortality :	1994 Group Annuity Reserving (GAR), unisex

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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**Martin Pogoda, CPA, PC Defined Benefit Plan**B Three-digit
plan number (PN) ►**003**C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ**Martin Pogoda, CPA, PC**D Employer Identification Number (EIN)**11-2502753**E Type of plan:** ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ **F Prior year plan size:** ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 12 Day 31 Year 2010**2 Assets:**

	2a	
a Market value		<u>728,515</u>
b Actuarial value		<u>728,515</u>

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	<u>0</u>	<u>0</u>
b For terminated vested participants	<u>0</u>	<u>0</u>
c For active participants:		
(1) Non-vested benefits		<u>0</u>
(2) Vested benefits		<u>675,569</u>
(3) Total active	<u>2</u>	<u>675,569</u>
d Total	<u>2</u>	<u>675,569</u>

4 If the plan is at-risk, check the box and complete lines a and b ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate 5.43**6 Target normal cost** 249,180**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

Charles Stipeiman

Type or print name of actuary

Northeast Professional Planning

Firm name

121A Monmouth StreetUS Red BankNJ 07701

Address of the firm

10/05/2011

Date

11-02286

Most recent enrollment number

(732) 758-1577

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 ☐

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	936
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	936
9 Amount remaining (item 7 minus item 8)	0	
10 Interest on item 9 using prior year's actual return of _____ %	0	
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		76,063
b Interest on (a) using prior year's effective rate of <u>5.50</u> %		0
c Total available at beginning of current plan year to add to prefunding balance		76,063
d Portion of item (c) to be added to prefunding balance		76,063
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	76,063

Part III Funding percentages

14 Funding target attainment percentage	14	96.57 %
15 Adjusted funding target attainment percentage	15	107.83 %
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	0.00 %
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 the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/09/2011	307,000				
Totals ▶ 18(b)				307,000	18(c)

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	289,550

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" 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 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

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

21 Discount rate:			
a Segment rates:	1st segment 3.14 %	2nd segment 5.90 %	3rd segment 6.45 %
			<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment		<input checked="" type="checkbox"/> Yes <input 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	249,180
32 Amortization installments:		
a Net shortfall amortization installment	Outstanding Balance	Installment
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	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34	249,180
35 Balances used to offset funding requirement	Carryover balance	Prefunding Balance
		Total balance
36 Additional cash requirement (item 34 minus item 35)	36	249,180
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37	289,550
38 Interest-adjusted excess contributions for current year (see instructions)	38	40,370
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	
40 Unpaid minimum required contribution for all years	40	

ATTACHMENTS – FORM 5500, SCHEDULE SB (PYE 12/31/2010)

Plan: Martin Pogoda, CPA, PC Defined Benefit Plan
EID#: 11-2502753 / 003

PART V : STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

Interest :	3.14%, 5.90%, 6.45%
Mortality :	Prescribed, combined – 2010
Insurance :	None
Turnover :	None assumed
Salary scale :	None assumed
Expense factor :	None assumed
Normal retirement :	On normal retirement date
Non prescribed assumptions :	None
Valuation date :	Last day of plan year
Cost method :	Individual Aggregate

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1		1 To 4		5 To 9		10 To 14		15 To 19		20 To 24		25 To 29		30 To 34		35 To 39		40 & Up	
	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp	No.	Avg. Comp
Under 25	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60 to 64	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Name of plan: Defined Benefit Plan
Plan sponsor's name: Martin Pogoda, CPA, PC
Plan number: 003
EIN: 11-2502753