#### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

1210-0089

OMB Nos. 1210-0110

2010

This Form is Open to Public Inspection

P	Complete all entries	es in accord	dance with	h the instructions to the Form 550	0-SF.	
	art I Annual Report Identification Inform					
For	calendar plan year 2010 or fiscal plan year beginning	01/01/201	0	and ending 1	2/31/2	2010
A	This return/report is for:		multiple-e	employer plan (not multiemployer)		one-participant plan
В	This return/report is for: first return/report		final retur	n/report		
	🗵 an amended return/rep	oort	short plan	year return/report (less than 12 mo	nths)	
С	Check box if filing under:	$\bar{\sqcap}$	automatic	extension		DFVC program
	special extension (ente	ت er descriptio	n)			
Dr		•	,			
		stea inform	ation		1h	Three-digit
	Name of plan W MILLENNIUM DERMATOLOGY, PC DEFINED BENE	FIT PENSION	ON PLAN		וו	plan number 001
						(PN) •
					1c	Effective date of plan
						01/01/2004
	Plan sponsor's name and address (employer, if for singl W MILLENNIUM DERMATOLOGY, PC	e-employer	plan)		2b	Employer Identification Number
VV &	W MILLENNIOW DERMATOLOGY, PC				20	(EIN) 11-3564772 Plan sponsor's telephone number
	56TH AVE, 1ST FLOOR				20	718-457-0002
ELM	HURST, NY 11373				2d	Business code (see instructions)
						621111
3a	Plan administrator's name and address (if same as Plan W MILLENNIUM DERMATOLOGY, PC 8	sponsor, ei	nter "Same	e")	3b	Administrator's EIN 11-3564772
wa		LMHURST,			30	Administrator's telephone number
					30	718-457-0002
4	f the name and/or EIN of the plan sponsor has changed	since the las	st return/re	port filed for this plan, enter the	4b	EIN
	name, EIN, and the plan number from the last return/repo	ort. Sponso	r's name		4-	D.U.
	Total condensation of a set described by the books of a set the set				4c	
	Total number of participants at the beginning of the plar				5a	6
b	Total number of participants at the end of the plan year.				5b	6
С	Total number of participants with account balances as complete this item)			•	5c	
6a	Were all of the plan's assets during the plan year inves	ted in eligib	le assets?	(See instructions.)		Yes No
b	Are you claiming a waiver of the annual examination an	nd report of a	an indeper	ndent qualified public accountant (IQ	PA)	
	under 29 CFR 2520.104-46? (See instructions on waive			•		Yes   No
D-	If you answered "No" to either 6a or 6b, the plan ca	nnot use Fo	orm 5500-	SF and must instead use Form 55	00.	
	rt III Financial Information				1	
7	Plan Assets and Liabilities			(a) Beginning of Year	,	(b) End of Year
a	Total plan assets		. 7a	2407180		2602875
b	Total plan liabilities		. 7b		)	0
С	Net plan assets (subtract line 7b from line 7a)		7c	2407180	J	2602875
8	Income, Expenses, and Transfers for this Plan Year			(a) Amount		(b) Total
а	Contributions received or receivable from:		00(4)	112000		
	(1) Employers		8a(1)	(	)	
	(2) Participants		8a(2)		)	
	(3) Others (including rollovers)		` ,		_	
b	Other income (loss)			83695	)	105005
C.	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		8c			195695
d	Benefits paid (including direct rollovers and insurance p to provide benefits)		8d	(	ס	
е	Certain deemed and/or corrective distributions (see inst		8e	(	)	
f	Administrative service providers (salaries, fees, commis			(	)	
g	Other expenses	•	8g	(	)	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)					0
i	Net income (loss) (subtract line 8h from line 8c)					195695
i	Transfers to (from) the plan (see instructions)			(	)	
	, , , , , , , , , , , , , , , , , , , ,		OI			

Form 5500-SF 2010	Page <b>2-</b>
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Part IV	Plan	Charac	teristics
I all IV	ı ıaıı	Onal ac	เษาเอเเษอ

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

	,							
art	V Compliance Questions							
0	During the plan year:		Yes	No		An	ount	
а	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)	10a		X				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				
С	Was the plan covered by a fidelity bond?	10c	Χ					260288
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х				
е	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.)	10e		Х				
f	Has the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		Х				
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	10i						
art	VI Pension Funding Compliance							
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comp 5500))						Yes	No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction 3	302 of E	RISA?.	. [	Yes	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruct granting the waiver.  Montlou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
	Enter the minimum required contribution for this plan year		[	12b				
	Enter the amount contributed by the employer to the plan for this plan year			12c				
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of negative amount)	of a		12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes		No	N/A
art	VII Plan Terminations and Transfers of Assets							
3a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?						Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			13a				
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought u of the PBGC?	ınder	the co	ntrol 			Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	e plar	n(s) to					
1	3c(1) Name of plan(s):		130	(2) EIN	V(s)	$\perp$	13c(3)	PN(s)
auti	ا on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable	e cau	se is	establi	shed.			
Jnde SB o	rependities of perjury and other penalties set forth in the instructions, I declare that I have examined this return Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/relit is true, correct, and complete.	rn/rep	ort, in	cluding	, if appli		•	
2.101	Filed with outhorized/valid electronic cignature							

SIGN	Filed with authorized/valid electronic signature.	10/14/2011	YAN WANG
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	10/14/2011	YAN WANG
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

							an attachme	ent to Form	5500 OF 5			2/24/22	10		
			lan year 2010			ear beginning (	01/01/2010			and e	nding 12	2/31/20 <sup>-</sup>	IU		
			amounts to												
<u> </u>	Cauti	ion: A	penalty of \$1	1,000 will	be asse	essed for late filing	of this report t	unless reas	onable ca	use is establi	shed.				
		of pla								B Three-	digit			001	
8 W	WM	IILLEN	INIUM DERN	MATOLOG	GY, PC	DEFINED BENEFI	T PENSION F	PLAN		plan ni	ımber (Pl	N)	•	001	
						of Form 5500 or 55	500-SF			<b>D</b> Employ	er Identifi	cation N	lumber (	(EIN)	
8 W	W M	ILLEN	INIUM DERM	1ATOLOG	SY, PC					11-356477	2				
E 1	уре с	of plan:	X Single	Multi	ple-A	Multiple-B	F	Prior year pla	an size: 🛚	100 or fewe	101	-500	More t	than 500	
						<u> </u>			<u>L</u>	_		_			
Pa	rt I		asic Inforr												
_1_	Ente	er the	valuation dat	e:	M	lonth <u>01</u>	Day01	Year <u>/</u>	2010						
2	Ass	ets:													
	а	Mark	et value								2a	1			2377262
	b	Actu	arial value								2k	)			2377262
3	Fun	dina t	arget/particip	ant count	breakd	lown			(1) N	lumber of part	icipants		(2)	Funding Targe	
_	а	Ü	0 1 1			ciaries receiving pa	vment	3a	(.,			0	\-/	· anang range	0
	b						•					0			0
				•	iciparits			. 30							
	С	For	active particip					0 (4)							700
		(1)	Non-vested	benefits											708
		(2)	Vested bene	fits				3c(2)							1515492
		(3)	Total active .					3c(3)				6			1516200
	d	Tota	I					. 3d				6			1516200
4	If th	e plar	is at-risk, ch	eck the b	ox and	complete items (a)	and (b)								
	а	Euro	ling target die	rogarding	n procer	ibed at-risk assump	otions				4a				
	b		0 0												
	D					sumptions, but disre tive years and disre					4b	)			
5	Fffe							•			_				6.65 %
6											6				249985
															2 10000
		•	Enrolled Act	-	cupplied	in this schedule and acco	mpanying schodul	los statomonts	and attachm	onte if any is cor	anlote and a	ccurata E	ach proces	ibod assumption wa	e applied in
	accorda	ance wit	h applicable law a	and regulation	ns. In my	opinion, each other assun									
			ter my best estim	ate of anticip	pated expe	erience under the plan.									
S	IGN	1													
Н	ERE	Ε											10/07/2	2011	
					Signat	ure of actuary							Date		
THE	ODO	RE AN	NDERSEN, M	I.A.A.A., <b>N</b>	-	,							11-020	034	
				Typ	o or pri	nt name of actuary				_	Mod	t rocon	t oprollm	ent number	
PEN	SION	LASS	OCIATES	ı yp	e or prii	it flame of actuary					IVIOS		203-356-		
T LIV	OIOIV	AUU	JOIATEO												
2001	\\/E	2T N//	IN STREET,	CHITE 2		rm name					Telephor	ne numl	per (inclu	uding area code	e)
			T 06902	JUITE 2	<b>5</b> 0										
					Addr	ess of the firm				_					
If the			s not fully ref	lected any	y regula	ation or ruling promi	ulgated under	the statute	in comple	eting this sche	dule, che	ck the b	oox and	see	

Page	2-	1

Pa	rt II	Begir	ning of year	carryov	er and prefunding ba	alances						
							(a)	Carryover balance		(b) l	Prefundi	ng balance
7		-	•		cable adjustments (Item 13	•			0			0
8	Portion (	used to	offset prior year's	funding red	quirement (Item 35 from pri	or year)			0			0
9	Amount	remaini	ng (Item 7 minus i	tem 8)					0			0
10	Interest	on item	9 using prior year'	s actual re	eturn of%				0			0
11	Prior yea	ar's exce	ess contributions to	o be adde	d to prefunding balance:							
	<b>a</b> Exce	ess conti	ributions (Item 38	from prior	year)							367836
	<b>b</b> Inter	est on (a	a) using prior year	's effective	e rate of6.40 %							23542
	<b>C</b> Total	availabl	e at beginning of cu	urrent plan	year to add to prefunding ba	lance						391378
	<b>d</b> Porti	on of (c)	) to be added to pr	efunding b	palance							391378
12	Reduction	on in bal	ances due to elec	tions or de	emed elections				0			0
13	Balance	at begir	nning of current ye	ar (item 9	+ item 10 + item 11d – iten	າ 12)			0			391378
Part III Funding percentages												
											14	130.97 %
					ge						15	156.79 %
	Prior yea	ar's fund	ling percentage fo	r purposes	s of determining whether ca	rryover/pref	unding bala	ances may be used			16	99.65 %
17					is less than 70 percent of the						17	%
					·	io rarraing to	argot, oritor	odon poroontago			•••	70
	art IV		tributions and	•	-	nlavaaa.						
10	(a) Date		(b) Amount pa		rear by employer(s) and em	<del>-</del>	Date	(b) Amount pa	id by	1	c) Amou	nt paid by
(N	IM-DD-Y		employer(		employees		D-YYYY)	employer(s		,	-	oyees
09	/14/2011			112000	0							
						Totals >	18(b)	)	112000	18(c)		0
19	Discoun	ted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation	date after	the beginning of the	year:			
	<b>a</b> Contri	ibutions	allocated toward	unpaid min	nimum required contribution	from prior y	/ears		19a			0
	<b>b</b> Contri	ibutions	made to avoid res	trictions a	djusted to valuation date				19b			0
	<b>C</b> Contri	butions a	allocated toward mi	nimum req	uired contribution for current	year adjuste	d to valuation	on date	19c			100380
20	Quarterl	y contrib	outions and liquidit	y shortfalls	s:							
	a Did th	e plan h	nave a "funding sh	ortfall" for	the prior year?							Yes X No
	<b>b</b> If 20a	is "Yes,	," were required qu	uarterly ins	stallments for the current ye	ar made in	a timely ma	nner?			<u> </u>	Yes No
	<b>C</b> If 20a	is "Yes,	" see instructions	and compl	lete the following table as a							
		(1) 4	<u>,</u>		Liquidity shortfall as of e	end of Quart		•			(A) A±L	<u> </u>
		(1) 19	ot .		(2) 2nd		(3)	3rd			(4) 4th	I

Pa	rt V Assumptio	ons used to determine f	unding target and targ	aet n	ormal cost					
21		acca to determine i	and tally	<del>5</del> 01 11	Ja. 555t					
	a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %		3rd segment: 6.76 %		N/A, full yie	d curve u	ısed	
	<b>b</b> Applicable month	(enter code)				21b			0	
22	Weighted average ret	tirement age				. 22			62	
23	Mortality table(s) (see	e instructions)	escribed - combined	Pres	cribed - separate	Substitut	te			
Pa	rt VI Miscellane	ous items								
24	J	nade in the non-prescribed act	•		•			ed Yes	No	
25	Has a method change	e been made for the current pla	an year? If "Yes," see instruc	tions r	egarding required attac	hment		Yes	No	
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see in	structi	ons regarding required	attachment		Yes	No	
27		or (and is using) alternative fur	• • • • • • • • • • • • • • • • • • • •			27	_	<del>-</del>	<del>-</del>	
Pa	rt VII Reconcilia	ation of unpaid minimu	m required contributi	ons f	or prior years					
28	Unpaid minimum requ	uired contribution for all prior ye	ears			. 28			0	
29	' '	contributions allocated toward			' '	29			0	
30	Remaining amount of	f unpaid minimum required cor	tributions (item 28 minus iten	n 29)		. 30				
Pa	rt VIII Minimum	required contribution t	or current year							
31	Target normal cost, a	djusted, if applicable (see instr	ructions)			. 31			0	
32	Amortization installme	ents:			Outstanding Bala	ance	Instal	ment		
	a Net shortfall amorti	ization installment				0			0	
	<b>b</b> Waiver amortization	on installment				0			0	
33		approved for this plan year, en Day Year				33			0	
34	• •	ment before reflecting carryove	. • • • • • • • • • • • • • • • • • • •			34			0	
			Carryover balance		Prefunding bala	ince	Total b	alance		
35	Balances used to offs	set funding requirement		0		0			0	
36	Additional cash requir	rement (item 34 minus item 35	)			. 36			0	
37		ed toward minimum required co	,	,		37		1	00380	
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			. 38		1	00380	
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 36	over it	em 37)	. 39			0	
40	Unpaid minimum requ	uired contribution for all years.				40				

#### 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).

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

P	art I Annual Report Identification Information					
For	the calendar plan year 2010 or fiscal plan year beginning	01/01	/2010	and ending	12	/31/2010
A	This return/report is for: x single-employer plan	multiple-em	ployer plan (n	ot multiemployer)		one-participant plan
В	This return/report is for:	final return/	report			
			•	ort (less than 12 months	;)	
_		automatic e	•	on (1000 man 12 monan	-, Г	DFVC program
C	special extension (enter description)	automatio	Alchiolori		L	] Di vo piogram
_						
	Basic Plan Information enter all requested inform	nation.			1h 3	Fhree-digit
ıa	Name of plan					nree-agit blan number
	W & W Millennium Dermatology, PC Defined Benefi	t Pensi	on Plan	_		PN) ▶ 001
					_	Effective date of plan
	Plan sponsor's name and address (employer, if for single-employer plan	n)				Employer Identification Number
	W & W Millennium Dermatology, PC	-,				EIN) 11-3564772
	9701 Echh Arra 1st Elaam					Plan sponsor's telephone number
	8701 56th Ave, 1st Floor			-		(718) 457-0002 Business code (see instructions)
	Elmhurst NY 11373				$\epsilon$	521111
За	Plan administrator's name and address (If same as plan employer, ente <b>SAME</b>	r "Same")			3b /	Administrator's EIN
				_		
					3c /	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor has changed since the last reame, EIN and the plan number from the last return/report. Sponsor's N		t filed for this p	plan, enter the	<b>4b</b> E	EIN
	name, Env and the plan number from the last return/report. Sponsors in	ane			4c F	PN
5a	Total number of participants at the beginning of the plan year				5a	6
b	Total number of participants at the end of the plan year				<u>5b</u>	6
	Total number of participants with account balances as of the end of the complete this item)				5c	
	Were all of the plan's assets during the plan year invested in eligible ass	,	•			Yes No
b	Are you claiming a waiver of the annual examination and report of an incurred under 29 CFR 2520.104-46? (See instructions on waiver eligibility and control of the control	•		c accountant (IQPA)		X Yes No
	If you answered "No" to either 6a or 6b, the plan cannot use Form	,			•	En les Ente
Pa	rt III Financial Information					
7	Plan Assets and Liabilities		(a) B	eginning of Year		(b) End of Year
а	Total plan assets	7a		2,407,180		2,602,875
b	Total plan liabilities	7b		0		0
С	Net plan assets (subtract line 7b from line 7a)	7с		2,407,180		2,602,875
8	Income, Expenses, and Transfers for this Plan Year		(	(a) Amount		(b) Total
а	Contributions received or receivable from:	06/4		112 000		
	(1) Employers	8a(1)		112,000		
	(2) Participants	8a(2) 8a(3)		0		
b	Other income (loss)	8b		83,695		
C	Total income(add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		,		195,695
d	Benefits paid (including direct rollovers and insurance premiums					
	to provide benefits)	8d		0		
е	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				195,695
j	Transfers to (from) the plan (see instructions)	8j		0		

	Form 5500-SF 2010	Page 2-		_				
1.27	Plan Characteristics							
	If the plan provides pension benefits, enter the applicable pension feature co	des from the List of Plan Characte	ristic Co	ides in	the in	structions:		
b	1A 1C If the plan provides welfere benefits, enter the applicable welfere feature cod	es from the List of Plan Characteri	stic Coc	les in 1	the inst	ructions:		
(, )	pay Compliance Questions	with his bid has a selection and a second an	1419 Tale - Tale					
**********				Yes	No	A	nount	
10 a	During the plan year:  Was there a fallure to transmit to the plan any participant contribution with	the time period described in		100	140	^!	HOURIL	
u	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Cor	rection Program)	. 10a		x			
b		: Include transactions reported			ж		*	-4'
	on line 10a.) . ,		10b		-		- T-	
C			. 10c	X			260,288	3
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity b or dishonesty?	ond, that was caused by fraud	10 <u>d</u>		x			7
ė	<ul> <li>Were any fees or commissions paid to any brokers, agents, or other person insurance services or other organization that provides some or all of the be</li> </ul>		100		x			
*	instructions.)  Has the plan failed to provide any benefit when due under the plan?	* * * * * * * * *	'	· ··	x			·····
			10f		<del> </del>		****	-
g h			· 10g		X	COMPUSE OF		O CONTRACTOR OF THE PARTY OF TH
	2520.101-3.)		. <u>10</u> h		x			
i	exceptions to providing the notice applied under 29 CFR 2520.101-3		. 101					
	Pension Funding Compliance							<u> </u>
11	Is this a defined benefit plan subject to minimum funding requirements? (If 5500))	"Yes," see instructions and comple	ete Sch	edule 8	SB (Fo	rm	X Yes	□No
12	is this a defined contribution plan subject to the minimum funding requirem	ents of section 412 of the Code or	section	302 o	f ERIS	A?	☐Yes	X No
	(If "Yes," complete 12s or 12b, 12c, 12d, and 12e below, as applicable.)							
	If a walver of the minimum funding standard for a prior year is being amort granting the walver						ear	
_	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Fo			Г	12b			
b	• • • • • • • • • • • • • • • • • • • •		• •	·  -	12c			
d				•	120			
ч	negative amount)	ir feuror a minos sign to the rest or	a		12d			
0	Will the minimum funding amount reported on line 12d be met by the fundi	ng deadline?				Yes [	No [	N/A
)- (	Plan Terminations and Transfers of Assets					, ,,,,		
13a	Has a resolution to terminate the plan been adopted during the plan year of	r any prior year?		*			Yes	X No
	If "Yes," enter the amount of any plan assats that reverted to the employer	this year			13a	***************************************		
b	<ul> <li>Were all the plan assets distributed to participants or beneficiaries, transfer</li> </ul>	red to another plan, or brought un	der the	contro	1			
c	of the PBGC?  If during this plan year, any assets or liabilities were transferred from this p which assets or liabilities were transferred. (See instructions.)	lan to another plan(s), identify the	plan(s) i	to	* *	* * * *	Yes	ж No
	13c(1) Name of plan(s):	· · · · · · · · · · · · · · · · · · ·		13	c(2) E	IN(s)	13c(3) F	2N/s\
					-1-1 =		100,071	14(5)
Caut	tion: A penalty for the late or incomplete filing of this return/report will b	e assessed unless reasonable c	ause is	estab	lished		·	
58 o	er penalties of perjury and other penalties set forth in the instructions, I declar or Schedule MB completed and signed by an anrolled actuary, as well as the eff it is true, correct, and complete.							V
	Rivisione, correct, and complete.	,						

Date 10///

Däte

Enter name of individual signing as plan administrator

Enter name of Individual signing as employer or plan sponsor

YAN WANG

Signature of plan administrator

Signature of employer/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).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

		<b>&gt;</b>	File as an attachment t	o Form 5500	or 5500-S	F.	ı		
For c	alendar plan year 2010 or fiscal plan year	beginning	01/01/2010		and en	nding	12/31	./2010	
► R	ound off amounts to nearest dollar.				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			, , , , , , , , , , , , , , , , , , , ,	
► .Ca	aution: A penalty of \$1,000 will be asses	sed for late fili	ng of this report unless r	easonable ca	iuse is esta	blished.			
A Na	ame of plan			. ,		B Three-			
	W & W Millennium Dermato	Logy, PC I	efined Benefit P	ension P	lan	plan ni	umber	(PN) ▶	001
		W.C.							
C PI	an sponsor's name as shown on line 2a c	of Form 5500 o	or 5500-EZ			D Employ	yer Ide	ntification	Number (EIN)
	W & W Millennium Dermato	Logy, PC				11-3	56477	2	
E Ty	rpe of plan: X Single  Multip	ole-A Mu	ultiple-B <b>F</b> Price	or year plan s	ize: 🗓 100	or fewer	<u>10</u>	1-500	More than 500
Part	Basic Information					,			, , , , , , , , , , , , , , , , , , , ,
1	Enter the valuation date:	Month	01 Day <u>01</u>	Year	2010				
2	Assets:								
	a Market value						2a		2,377,262
	<b>b</b> Actuarial value	· · · · · · ·		<u></u>		· • • • •	<u>2b</u>		2,377,262
3	Funding target/participant count breakdov	wn		<del></del>	(1) Num	ber of partic	pants	(2	) Funding Target
	a For retired participants and beneficial	ries receiving <sub>l</sub>	payment			0			. 0
	<b>b</b> For terminated vested participants		• • • • • • • • • •	. 3b	Fall - 0.50 mg (1915 500)	0			0
1	C For active participants:			<u></u>					
	(1) Non-vested benefits			. 3c(1)					708
	(2) Vested benefits								1,515,492
	(3) Total active					6			1,516,200
	d Total			. 3d	<u> </u>	6		EXCELSION SHIP STARS	1,516,200
	f the plan is at-risk, check the box and co	•		• • • • • •	• • •		4-		
	Funding target disregarding prescribe						<u>4a</u>		
	b Funding target reflecting at-risk assur at-risk for fewer than five consecutive						4b		
	······································						-		6.65
	Effective interest rate					· · · · · ·	5		
	Target normal cost	• • • • • • •	•••••	• • • • •	· · · · · ·		6		249,985
State	To the best of my knowledge, the information supplied in this accordance with applicable law and regulations. In my opion combination, offer my best estimate of anticipated experience	, each other assumpti	apanying schedules, statements and a on is reasonable (taking into account	attachments, if any, i the experience of th	s complete and a e plan and reaso	ocurate. Each presi nable expectations)	ibed assur and such	nption was ap other assumpt	olled in ions, in
SIG HE	CPR to CPR	il a					10/0	07/2011	
	Signa	ture of actuar	/		<del></del>			Date	
	Theodore Andersen, M.A.A.A	., MSPA					11	-02034	
	Type or p	rint name of a	ctuary	<u> </u>		Most re	ecent e	nrollment	number
	Pension Associates					(203)	356	-0306	
	F	irm name			7	Telephone ni	ımber	(including	area code)
	2001 West Main Street, Sui	te 230							
US	Stamford CT	06902							
		ess of the firm		<del></del>					
If the a	ctuary has not fully reflected any regulation	7 7 70 700	omulgated under the sta	tute in compl	eting this so	chedule, che	ck the l	oox and s	ee
instruc			=	•					

Part II Begini	ning of year carryover and	d prefunding balances		** ·			
Company of the Compan				(a) Carryover balance (b) Pre		Prefunding balance	
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior					<u></u>		
year)						0	
8 Portion used to offset prior year's funding requirement (item 35 from prior year)							0
9 Amount remaining (item 7 minus item 8)							0
10 Interest on ite	m 9 using prior year's actual r	eturn of		0			0
	cess contributions to be adde						
						NACC . 11.5 Service	367,836
a Excess contributions (item 38 from prior year)							23,542
		an year to add to prefunding balar	B00000000			391,378	
		ding balance	2958890002274				391,378
		eemed elections		0			0
		) + item 10 + item 11d - item 12).		0		,	391,378
E-1717-1-11-1-18-1-18-1-18-1-18-1	ling percentages						
	· · · · · · · · · · · · · · · · · · ·					14	130.97 %
		nge				15	156.79 %
		s of determining whether carryove				1 19	230.75 /6
•		·····	,	•		16	99.65 %
		is less than 70 percent of the fund			• • • • •	17	%
to 22 had Self of the Control of the	ributions and liquidity sh		arig target, criter	oddir percentage	• • • • •	1 1	70
and the control of th		lan year by employer(s) and empl	ovees:				
	,	, ,	,	(b) Amount paid by		(a) A ma	unt noid by
(MM-DD-YYYY)	(a) Date (b) Amount paid by (c) Amount paid by (mM-DD-YYYYY) employer(s) (c) Amount paid by (mM-DD-YYYYY) employer(s) (c) Amount paid by employees						lovees
09/14/2011	112,000						
			·				
		The state of the s	·V= · · ·				
			Totals ▶ 18(b	112.	000 18(	-1	
19 Discounted en	nplover contributions see in	structions for small plan with a val			000 110(	٧١.	
		inimum required contribution from		· · · ·	19a		0
	ns made to avoid restrictions	•	, ,		19b		0
		ired contribution for current year adjus		· · · · · · · · · · · · · · · · · · ·	19c		100,380
	ributions and liquidity shortfall	, ,, ,, , , , , , , , , , , , , , ,	ned to valuation dat		100		100,380
•	• •	r the prior year?			E51154	∐Yes	x No
		istallments for the current year ma				_	I No
		plete the following table as applica	•	,	ESE	Yes	JINU
U II ZUAIS TO	es, see manuchons and com			nis nlan vear			
Liquidity shortfall as of end of Quarter of this plan year  (1) 1st (2) 2nd (3) 3rd (4) 49					4th		
		(-)	(0)				
	·						
			l				

Part V Assump	tions used to determine f	unding target and target norr	nal cost		,
21 Discount rate:	Ţ		, , ,		
a Segment rates:	1st segment	2nd segment	3rd segment		N/A, full yield curve used
	4.60 %	6.65 %	6.76 %		, , , , , , , , , , , , , , , , , , , ,
				21b	0
22 Weighted averag	e retirement age		<del> </del>	22	62
23 Mortality table(s)		Prescribed combined	Prescribed separate		Substitute
Part VI Miscella	aneous items				
24 Has a change be attachment		d actuarial assumptions for the cul	•		• • •
25 Has a method ch		nt plan year? If "Yes," see instruct	······································		
		ctive Participants? If "Yes," see ins			
		e funding rules, enter applicable o		.,	1
regarding attachr				27	
Part VII Recond		m required contributions for			
28 Unpaid minimum	required contribution for all pr	ior years		28	0
··········		ward unpaid minimum required co			
(item 19a)				29	. 0
30 Remaining amou		d contributions (item 28 minus item		30	0
Part VIII Minimu	m required contribution for	or current year			
<b>31</b> Target normal co	st, adjusted, if applicable (see	instructions)		31	0
32 Amortization insta	allments:		Outstanding Balance		Installment
a Net shortfall amo	rtization installment		, , , , , , , , , , , , , , , , , , , ,	0	0
		<del> </del>		0	0
		r, enter the date of the ruling letter	granting the approval		
(Month		r) and the waived a		33	0
<b>34</b> Total funding requ	uirement before reflecting carr	yover/prefunding balances			
(item 31 + item 32	2a + item 32b - item 33)			34	o
		Carryover balance	Prefunding Balance		Total balance
<b>35</b> Balances used to	offset funding requirement	0		0	0
<b>36</b> Additional cash re	equirement (item 34 minus iter	n 35)		36	0
<b>37</b> Contributions allo	cated toward minimum require	ed contribution for current year adj	usted to valuation date	,	
(item 19c)				37	100,380
38 Interest-adjusted	excess contributions for curre	nt year (see instructions)		38	100,380
		nt year (excess, if any, of item 36		39	
<b>40</b> Unpaid minimum	required contribution for all ye	ars		40	
	· · · · · · · · · · · · · · · · · · ·				

# Schedule SB, line 19 - Discounted Employer Contributions

### W & W Millennium Dermatology, P.C. Defined Benefit Pension Plan

11-3564772 / 001

### For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution Applied to Additional Contribution	<b>9/14/2011</b> 1/1/2010	<b>\$112,000</b> 112,000	100,380	0	0	6.65	0
Totals for Deposited Contribution		\$112,000	\$100,380	\$0	\$0		

## Schedule SB, Part V Summary of Plan Provisions

#### W & W Millennium Dermatology, P.C. Defined Benefit Pension Plan 11-3564772 / 001

#### For the plan year 1/1/2010 through 12/31/2010

**Employer:** W & W Millennium Dermatology, P.C.

Type of Entity - S-Corporation

EIN: 11-3564772 TIN: Plan #: 001

<u>Dates:</u> Effective - 1/1/2004 Year end - 12/31/2010 Valuation - 1/1/2010

Top Heavy Years - 2009, 2010

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 500 Vesting - 1000

Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

Retirement: Normal - Attainment of age 62 and completion of 10 years of participation

Early - Not provided

Average Compensation: Highest 3 consecutive years of service

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the graded benefit formula below rounded to the nearest dollar:

Employee Classification Benefit Formula

not less than 10% of average monthly compensation per year

of participation limited to 10 year(s)

002

003 2% of average monthly compensation

Accrued Benefit - Unit credit based on participation

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) plan actuarial equivalence interest and mortality

Death Benefit - 100 times the Monthly Retirement Benefit

**Top Heavy Minimum:** Provided in another plan

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$195,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

## Schedule SB, Part V Summary of Plan Provisions

#### W & W Millennium Dermatology, P.C. Defined Benefit Pension Plan 11-3564772 / 001

For the plan year 1/1/2010 through 12/31/2010

Vesting Schedule:	Years	Percent
_	0-1	0%
	2	20%
	3	40%
	4	60%
	_	0.00/

Service is calculated using all years of service

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

100%

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	3.21
Segment 2	6 - 20	5.19
Segment 3	> 20	5.67

Mortality Table - 10E - 2010 Applicable Mortality Table for 417(e) (unisex)

#### **Actuarial Equivalence:**

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

## Schedule SB, Part V Statement of Actuarial Assumptions/Methods

#### W & W Millennium Dermatology, P.C. Defined Benefit Pension Plan 11-3564772 / 001

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at last birthday

New participants are included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of service

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is

the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and

the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality

Interest Rates

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)				
Segment #	Year	Rate %		
Segment 1	0 - 5	4.60		
Segment 2	6 - 20	6.65		
Segment 3	> 20	6.76		

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - None
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Lump Sum - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A) at 5%

Or

10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

#### **Discrimination Test Assumptions:**

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

#### 410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8%

Post-Retirement - Interest - 8%

Mortality Table - U84 - 1984 Unisex

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

## Schedule SB, line 22 - Description of Weighted Average Retirement Age

W & W Millennium Dermatology, P.C. Defined Benefit Pension Plan 11-3564772 / 001

For the plan year 1/1/2010 through 12/31/2010

The age reported 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.