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

Р	ension Benefit Guaranty Corporation	 Complete all entries in accord 	dance witl	n the instructions to the Form 5500	0-SF.	
Pa	art I Annual Report Id	lentification Information				
For	calendar plan year 2010 or fisca	al plan year beginning 01/01/2010	0	and ending 1	2/31/2	2010
Α	This return/report is for:	single-employer plan	multiple-e	mployer plan (not multiemployer)		one-participant plan
В	This return/report is for:	first return/report	final retur	n/report		_
	Ī	an amended return/report	short plan	year return/report (less than 12 mor	nths)	
С	Check box if filing under:	Form 5558	automatic	extension		DFVC program
		special extension (enter description				b a.
Dr	rt II Pacia Plan Inform	<u> </u>	•			
		nation—enter all requested informa	ation	1	1h	Three-digit
	Name of plan	FINED BENEFIT PENSION PLAN			ID	plan number
						(PN) ▶ 001
					1c	Effective date of plan
						01/01/2008
	Plan sponsor's name and address & ASSOCIATES, PLLC	ess (employer, if for single-employer	plan)		2b	Employer Identification Number
INGF	AIVI & ASSOCIATES, PLLC				20	(EIN) 64-0902/38 Plan sponsor's telephone number
	SOUTH 29TH AVENUE				20	601-270-3310
HAI	TIESBURG, MS 39402				2d	Business code (see instructions)
						541110
3a INGF	Plan administrator's name and AAM & ASSOCIATES, PLLC	address (if same as Plan sponsor, et 211 SOUTH	nter "Same 29TH AVE	e") NUE	3b	Administrator's EIN 64-0902738
	2,	HATTIESBUI			3c	Administrator's telephone number
						601-270-3310
	•	in sponsor has changed since the las		port filed for this plan, enter the	4b	EIN
	name, EIN, and the plan numbe	r from the last return/report. Sponso	r's name		4 c	PN
5a	Total number of participants at	the beginning of the plan year			5a	1 10
		the end of the plan year		ł		
	• •			ł	5b	
С	·	th account balances as of the end of		` .	5с	
6a	Were all of the plan's assets d	uring the plan year invested in eligible	le assets?	(See instructions.)		Yes N
b	Are you claiming a waiver of th	e annual examination and report of a	an indeper	ndent qualified public accountant (IQF	PA)	
	,	See instructions on waiver eligibility a		•		Yes N
D-		er 6a or 6b, the plan cannot use Fo	orm 5500-	SF and must instead use Form 550	00.	
	rt III Financial Informa	ation				
7	Plan Assets and Liabilities			(a) Beginning of Year 488401	-	(b) End of Year 69857
	Total plan assets		7a	0	_	00007
b	•		7b	488401	_	69857
<u> </u>		'b from line 7a)	7c		-	
8	Income, Expenses, and Transf			(a) Amount		(b) Total
а	Contributions received or recei (1) Employers	vable from:	8a(1)	200000)	
	, , , ,		8a(2)	0)	
	•)		0)	
b	, ,			10174	ļ.	
C	` ,	8a(2), 8a(3), and 8b)	8c			21017
d	, , ,	rollovers and insurance premiums				
	to provide benefits)		. 8d	0	_	
е	Certain deemed and/or correct	ive distributions (see instructions)	. 8e	0	_	
f	Administrative service provider	rs (salaries, fees, commissions)	. 8f	0		
g	Other expenses		. 8g	0)	
h	Total expenses (add lines 8d, 8	Be, 8f, and 8g)	8h			
i	Net income (loss) (subtract line	e 8h from line 8c)	. 8i			21017
i	Transfers to (from) the plan (se	ee instructions)	8i	0		

Form 5500-SF 2010	Page 2-

Dart IV	Dian	Charac	teristics
Part IV	ı Pian	C.narac	teristics

SIGN HERE

Signature of employer/plan sponsor

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 3D

b	If the	e plan provides welfare benefits, enter the applicable welfare featur	re codes from the L	ist of Plan Charac	terist	ic Cod	des in	the instruct	ions:
Part	٧	Compliance Questions							
10	Dui	ing the plan year:		_		Yes	No		Amount
а		s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary	•		10a		X		
b		re there any nonexempt transactions with any party-in-interest? (Doine 10a.)			10b		X		
С	Wa	as the plan covered by a fidelity bond?			10c		X		
d		the plan have a loss, whether or not reimbursed by the plan's fideli			10d		X		
	ins	re any fees or commissions paid to any brokers, agents, or other per arance service or other organization that provides some or all of the ructions.)	benefits under the	plan? (See	10e		Х		
f	Has	s 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 y	year end.)		10g		X		
h		is is an individual account plan, was there a blackout period? (See 0.101-3.)			10h		X		
i		Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3	•		10i				
Part '	VI	Pension Funding Compliance							
		nis a defined benefit plan subject to minimum funding requirements?							X Yes ☐ No
12		his a defined contribution plan subject to the minimum funding requ							Yes No
	(If "	Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.	.)						
		waiver of the minimum funding standard for a prior year is being an							
	-	nting the waivercomplete lines 3, 9, and 10 of Schedule MB			ו		Day		Year
-		er the minimum required contribution for this plan year	•	•			12b		
		er the amount contributed by the employer to the plan for this plan y				⊢	12c		
d	Sub	tract the amount in line 12c from the amount in line 12b. Enter the rative amount)	result (enter a minu	us sign to the left of	fa	···	12d		
	_	the minimum funding amount reported on line 12d be met by the fu						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	ar or any prior yea	r?					Yes X No
	If "Y	es," enter the amount of any plan assets that reverted to the emplo	oyer this year				13a		
b		re all the plan assets distributed to participants or beneficiaries, tran	nsferred to another	plan, or brought ur	nder	the co	ntrol		Yes No
		uring this plan year, any assets or liabilities were transferred from the ch assets or liabilities were transferred. (See instructions.)	nis plan to another	plan(s), identify the	e plar	n(s) to			_
13	3c(1) Name of plan(s):				130	c(2) El	N(s)	13c(3) PN(s)
Cauti	on:	A penalty for the late or incomplete filing of this return/report v	will be assessed u	ınless reasonable	e cau	se is	establ	ished.	
SB or	Sch	nalties of perjury and other penalties set forth in the instructions, I do edule MB completed and signed by an enrolled actuary, as well as true, correct, and complete.							
SIGN	ı	iled with authorized/valid electronic signature.	0/14/2011	JOEY GONZALES	<u> </u>				
HERE	- T	Signature of plan administrator	Date	Enter name of inc	dividu	ıal sigı	ning as	s plan admi	nistrator

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-SE

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

						File as	an attachi	ment to Form	5500 or	5500-SF.					
For	caler	ndar p	lan year 2010	0 or fiscal pla	ı ye	ar beginning 0	1/01/2010			and end	ing 12/3	1/201	0		
•	Rour	nd off	amounts to	nearest doll	ar.										
•	Cauti	ion: A	penalty of \$	1,000 will be	asse	ssed for late filing o	of this repo	ort unless reas	onable ca	ause is establishe	ed.				
A I	lame RAM	of pla	n SOCIATES, I	PLLC DEFIN	D E	ENEFIT PENSION	I PLAN			B Three-dig			•	001	
										pian num	ber (FIV)		<u>, </u>		
	lan c	nonco	ur'e nama ac	chown on line	22	of Form 5500 or 55	:00 SE			D Employer	Idontificati	on N	umbor /	(EINI)	
			SOCIATES, F		Za	or 1 orni 5500 or 55	100-31			64-0902738	dentincati	OIIIN	uilibei ((LIIV)	
		£ -1	X Circula	□ Multiple	. г	7 Multiple D		= Drian	D	100 or fewer	<u></u>	<u> </u>	1 .4	th 500	
	ype c	or plan:	X Single	Multiple-	١	Multiple-B		- Prior year pi	an size:	100 or fewer	101-50)()	iviore	than 500	
Pa	art I	В	asic Infori	mation											
1			valuation dat	te:	M	onth <u>12</u> [Day <u>31</u>	Year _	2010						
2	Ass	ets:													
	а	Mark	et value								2a				498447
	b	Actu	arial value								2b				498447
3	Fun	ding t	arget/particip	ant count bre	akdo	own			(1) N	lumber of partici	oants		(2)	Funding Target	t
	а	For i	etired partici	pants and be	nefic	iaries receiving pay	ment	3a			0				0
	b	For t	erminated ve	ested participa	nts						0				0
	С		active particip												
	•							3c(1)	1						14694
								· ` '	{						413698
		(2)									2				428392
	_	(3)	Total active		•••••										
	d	Tota	l					3d			2				428392
4	If th	ie plar	is at-risk, ch	eck the box a	nd o	omplete items (a) a	and (b)			[
	а	Fund	ing target dis	regarding pro	scri	oed at-risk assump	tions				4a				
	b					umptions, but disre ve years and disre					4b				
5	Effc					ve years and disre					5				4.79 %
6											6				221178
								• • • • • • • • • • • • • • • • • • • •			0				
	To the laccorda	best of rance wit	h applicable law a	e information suppand regulations. In	my c	n this schedule and accompinion, each other assum ience under the plan.									
	IGN ERI												10/07/2	2011	
		•		Sic	natu	re of actuary				<u> </u>			Date		
DEA	NNA	GEE,	EA, MAAA			,							11-068	324	
				Tuna ai	nrin	t name of actuary				_	Most re	oont	onrollm	nent number	
QBI,	LLC			Type of	piiii	t name of actuary				_	MOST		18-594-		
					Fir	m name				Te	elephone r	numb	er (inclu	uding area code	= <u> </u>
			A BLVD., SU ILLS, CA 913												
				Δ	ddre	ss of the firm				_					
	actua action	-	s not fully ref	lected any re	gula	ion or ruling promu	ilgated und	der the statute	in comple	eting this schedu	le, check	the b	ox and	see	

Page	2-	1

Pa	rt II	Begir	ning of year	carryove	er and prefunding	bala	ances						
			<u> </u>	, , , , , , , , , , , , , , , , , , ,	<u> </u>			(a) C	Carryover balance		(b)	Prefundi	ng balance
7		_			cable adjustments (Item		-			0			0
8	Portion	used to	offset prior year's	funding red	quirement (Item 35 from	prior	year)			0			0
9	Amount	t remainii	ng (Item 7 minus i	item 8)						0			0
10	Interest	on item	9 using prior year	's actual re	turn of%					0			0
11	Prior ye	ar's exce	ess contributions	to be added	d to prefunding balance:								
	a Exc	ess conti	ributions (Item 38	from prior	year)								94554
	b Inter	rest on (a	a) using prior year	r's effective	rate of5.06 %								0
					year to add to prefunding								94554
	d Port	tion of (c)) to be added to p	refunding b	alance								0
12					emed elections					0			0
13	Balance	e at begir	nning of current ye	ear (item 9	+ item 10 + item 11d – it	tem 1	2)			0			0
	art III		ding percent							<u> </u>			
												14	116.35 %
					ge							15	116.35 %
	Prior ye	ar's fund	ling percentage fo	or purposes	of determining whether	carry	over/prefund	ding balan	ices may be used			16	94.93 %
17		·	<u> </u>		s less than 70 percent of							17	//
						1 1110	ranang targe	01, 011101 0	don porcontago				70
	art IV		tributions an	•	-								
10	(a) Dat		(b) Amount p		ear by employer(s) and (c) Amount paid by	empi	oyees: (a) Da	te	(b) Amount pa	aid by	- (c) Amou	nt paid by
(N	IM-DD-Y		employer		employees		(MM-DD-Y		employer(`	-	oyees
12	/26/2010)		200000		0							
							Totals ▶	18(b)		200000	18(c)		
19	Discour	nted emp	loyer contribution	s – see ins	tructions for small plan w	vith a	valuation da	ate after th	e beginning of the	e year:			
	a Conti	ributions	allocated toward	unpaid min	imum required contributi	ion fr	om prior yea	ırs		19a			0
	b Conti	ributions	made to avoid res	strictions a	djusted to valuation date					19b			0
	C Contr	ributions a	allocated toward m	inimum req	uired contribution for curre	ent ye	ar adjusted to	o valuation	date	19c			200128
20	Quarter	ly contrib	outions and liquidi	ty shortfalls	S:		-						
		-	·	-	the prior year?							X	Yes No
	_		-		tallments for the current							_	Yes No
				-	ete the following table as	-							<u>. L </u>
					Liquidity shortfall as o			of this pla	n year				
		(1) 19	st		(2) 2nd			(3)	3rd			(4) 4th	
			0	1		0) [0			0

Pa	rt V Assumption	ns used to determine f	unding target and targ	get no	ormal cost		
21	Discount rate:						
	a Segment rates:	1st segment: 3.14%	2nd segment: 5.90 %		3rd segment: 6.45 %		N/A, full yield curve used
	b Applicable month	(enter code)				21b	0
22	Weighted average ret	irement age				22	71
23	Mortality table(s) (see	e instructions)	escribed - combined	Presc	ribed - separate	Substitut	te
Pa	rt VI Miscellaned	ous items					
24	•	nade in the non-prescribed act	•		•		~ ·
25		e been made for the current pla					
26		•	•				
27	· · · · · · · · · · · · · · · · · · ·	provide a Schedule of Active	•			allaciineni	res 🗀 No
		or (and is using) alternative fur	•			27	
Pa	rt VII Reconcilia	ation of unpaid minimu	m required contribution	ons f	or prior years		
28	Unpaid minimum requ	uired contribution for all prior ye	ears			28	0
29	Discounted employer (item 19a)	0					
30	,	unpaid minimum required cor				30	0
Pa	rt VIII Minimum	required contribution t	or current vear				
31		djusted, if applicable (see instr				31	151123
32	Amortization installme	ents:	,		Outstanding Bala	ince	Installment
	a Net shortfall amorti	ization installment				0	0
	b Waiver amortizatio	n installment				0	0
33		approved for this plan year, en Day Year				33	
34		ment before reflecting carryove				34	151123
			Carryover balance		Prefunding balar	nce	Total balance
35	Balances used to offs	et funding requirement		0		0	0
36	Additional cash requir	rement (item 34 minus item 35)			36	151123
37		ed toward minimum required co	•	•		37	200128
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38	49005
39	Unpaid minimum requ	uired contribution for current ye	ear (excess, if any, of item 36	over ite	em 37)	39	0
40	Unpaid minimum requ	uired contribution for all years.				40	

5500-SF Electronic Filing Authorization

Plan Name:

Ingram & Associates, PLLC Defined Benefit Pension Plan

EIN/PN:

64-0902738/001

Plan Year:

01/01/2010 - 12/31/2010

I hereby authorize Joey Gonzales @ QBI, LLC to electronically file the above return with the US Department of Labor's Electronic Filing Acceptance System (EFAST).

I have signed Form 5500-SF for this return and understand a scanned copy of this return bearing my manual signature will be included in the electronic filing and posted on the US Department of Labor's internet site for public disclosure.

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee BenefitsSecurity 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

P	art Annual Report Identification Information						
	the calendar plan year 2010 or fiscal plan year beginning	01/01	/2010	and ending	12/	31/2010	
Α.	This return/report is for: x single-employer plan	multiple-em	ployer plan (no	ot multiemployer)		one-participar	nt plan
В	This return/report is for:	final return/	report				
	an amended return/report	short plan y	ear return/repo	ort (less than 12 month	s)		
С	Check box if filing under:	automatic e	xtension		Γ	DFVC program	m
_	special extension (enter description)				_		
В		12					
1a		iation.			1h T	hree-digit	
ıa	•				р	lan number	
	Ingram & Associates, PLLC Defined Benefit Pensi	on Plan				PN) ►	001
						ffective date of 1/01/2008	plan
2a	Plan sponsor's name and address (employer, if for single-employer plan	1)					ication Number
	Ingram & Associates, PLLC	•				EIN) 64-090	
	211 South 29th Avenue						elephone number
	ZII South Zyth Avende					(601) 270-3 Susiness code (see instructions)
us	Hattiesburg MS 39402					41110	
3a	· · · · · · · · · · · · · · · · · · ·	r "Same")			3b A	Administrator's E	EIN
	Same						
					3c A	Administrator's t	elephone number
4	If the name and/or EIN of the plan sponsor has changed since the last r	eturn/repor	t filed for this p	lan, enter the	4b (EIN	
	name, EIN and the plan number from the last return/report. Sponsor's N	lame			4¢ F	N	
5a	Total number of participants at the beginning of the plan year				5a	T	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		X Yes No
6a b	Were all of the plan's assets during the plan year invested in eligible as Are you claiming a waiver of the annual examination and report of an in			e accountant (IOPA)	• • •		X Yes No
IJ	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and	conditions.)	quannou pubir				X Yes No
	If you answered "No" to either 6a or 6b, the plan cannot use Form	5500-SF aı	nd must instea	ad use Form 5500.			
P	rt III Financial Information						
7	Plan Assets and Liabilities		(a) B	eginning of Year		(b) End	of Year
а	Total plan assets , . , , , , , ,	. 7a		488,401			698,575
þ	Total plan liabilities	7b		0		···	0
_ <u>c</u>	Net plan assets (subtract line 7b from line 7a)	7c		488,401			698,575
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b)	Fotal
а	Contributions received or receivable from:	8a(1)		200,000	100		etro no da solute de 200 Aliando escribado diserso
	(1) Employers	8a(2)		0		a galleni 🤞 🖟	
	(3) Others (including rollovers)	8a(3)		0			
b	Other income (loss)	8b		10,174			
c	Total income(add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		HANGE GOOD SELECT			210,174
ď	Benefits paid (including direct rollovers and insurance premiums					r. Konstanie en s	
	to provide benefits)	8d		0			alibijas alibijas ja
е	Certain deemed and/or corrective distributions (see instructions)	8e		0			este de la company
f	Administrative service providers (salaries, fees, commissions)	8f		0	4.		ran bayar di Julia (b. 14.6). Bali di Surabalanda (b. 1
g	Other expenses	8g		0	i i i i i i		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	and Grid				0
i	Net income (loss) (subtract line 8h from line 8c)	81					210,174
	Transfers to (from) the plan (see instructions)	. 8i		0		inikara zieski z	enin Cara-Station Labor

	Form 5500-SF 2010	Pe	ige 2-						
Par	IV Plan Characteristics	 						·····	
9a	If the plan provides pension benefits, enter the applicable pension feature	e codes from the List	of Plan Characte	ristic Co	des in	the ins	structions:		
h	1A 3D If the plan provides welfare benefits, enter the applicable welfare feature	codes from the List of	Dian Character	ietic Coc	lae in t	ha inet	auctions:		
	in the plant provides we have beliefly, enter the applicable we have leading	codes from the cist of	Plair Oliai acton	istic coc	100 111 1	110 11101	ructions.		
Pa	tV Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribution v			400		x			
b	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Were there any nonexempt transactions with any party-in-interest? (Do		ne reported	. 10a	ļ				
~	on line 10a.)		•	. 10b		х			
С	Was the plan covered by a fidelity bond?			. 10c		х			
d	Did the plan have a loss, whether or not reimbursed by the plan's fideli						************		
	or dishonesty?			· 10d	ļ	x			
е	Were any fees or commissions paid to any brokers, agents, or other per								
	insurance services or other organization that provides some or all of th instructions.)			10e		x			
f	Has the plan failed to provide any benefit when due under the plan?					х	, , ,		
g	Did the plan have any participant loans? (If "Yes," enter amount as of			177		x			
ម h	If this is an individual account plan, was there a blackout period? (See	•		109				To some ser	
• • •	2520.101-3.)			. 10h	ļ	x			
İ	If 10h was answered "Yes," check the box if you either provided the re- exceptions to providing the notice applied under 29 CFR 2520.101-3			, 10i					
Par	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirements 5500))							, XYes	□No
12	Is this a defined contribution plan subject to the minimum funding requ								X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable	e.)							
a	If a waiver of the minimum funding standard for a prior year is being ar								
If	granting the waiver			ionui		Day		rear	· /···
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					12c		· · · · · · · · · · · · · · · · · · ·	
d	Subtract the amount in line 12c from the amount in line 12b. Enter the	•			Ė	12d			
	negative amount)				· L	120	<u></u>		
	Will the minimum funding amount reported on line 12d be met by the fo	unding deadline? .					Yes	No	□ N/A
Par	VII Plan Terminations and Transfers of Assets		······································						
13a	, , , , , ,	• • •			با ،	· · ·		, L_Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the emplo	·····			• •	13a			
b	Were all the plan assets distributed to participants or beneficiaries, trai of the PBGC?							□vos	X No
¢	If during this plan year, any assets or liabilities were transferred from the							. [] 165	الق
	which assets or liabilities were transferred. (See instructions.)		·						
	13c(1) Name of plan(s):	····-			13	3c(2) E	IN(s)	13c(3)	PN(s)
Caut	on: A penalty for the late or incomplete filing of this return/report w	alou bessessed till	ee roaeonahlo (rauen ie	estak	lished	 I		
	r penalties of perjury and other penalties set forth in the instructions, I de							Schedule	
SB o	Schedule MB completed and signed by an enrolled actuary, as well as t								
belie	it is true correct, and complete.	<u> </u>					·		
SIC		11-11-C1X	Carroll In	qram					
HE	Signature of plan administrator	Date	Enter name of	individu	al sign	ing as	plan admin	istrator	
SIC	N/X/16184 ///	x10-11-01	Carroll In	qram					
HE	Signature of employer/pan aponsor	Date	Enter name of	individu	al sign	ing as	employer o	r plan spons	ior

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Plan Name: Ingram & Associates, PLLC Defined Benefit Pension Plan

EIN / Plan #: 64-0902738 / 001

FOR THE PLAN YEAR 1/1/2010 THROUGH 12/31/2010

Plan participants who have not reached their Normal Retirement Age under the Plan are assumed to retire at the later of age 62 and five years of participation. Plan participants who remain employed past their Normal Retirement Age are assumed to retire at the next possible deferred retirement age. The indicated weighted average retirement age is the arithmetic average of the retirement ages of the participants.

Plan Name: Ingram & Associates, PLLC Defined Benefit Pension Plan

EIN / Plan #: 64-0902738 / 001 2010 Schedule SB, line 19 - Discounted Employer Contributions for the plan year ended 12/31/2010 Valuation Date: 12/31/2010

	46/24/24/24/24/25/26/26/26/26/26/26/26/26/26/26/26/26/26/		3		# 10 H		3	
Contribution		Interest Rate	Adjusted	Late Quarterly Amount	Interest Bate	Office	Interest Rate	Adjusted Amount
	v/							
12/26/2010 200,000						200,000	4.79%	200,128
							_	
							-	
								·
200,000						200,000		200.128

Schedule SB, part V - Summary of Plan Provisions INGRAM & ASSOCIATES, PLLC DEFINED BENEFIT PENSION PLAN 64-0902738/001 FOR THE PLAN YEAR 01/01/2010 THROUGH 12/31/2010

TYPE OF ENTITY

Partnership.

DATES

Effective-01/01/2008 Valuation-12/31/2010 Eligibility-07/01/2010 Year-end-12/31/2010 Top Heavy Years - 2008, 2009

ELIGIBILITY

Minimum age- 21 Months of service- 12 Maximum age- None Age at last birthday. Other ages at nearest birthday.

Entry Age For Full Funding Limitation Calculation - as of valuation date equal to or after date of participation.

HOURS REQUIRED FOR Eligibility - 1000

Benefit accrual - 1000

Vesting - 1000

PLAN ENTRY - January 1 or July 1 immediately following satisfaction of eligibility requirements.

RETIREMENT

NORMAL - First of month coincident with or following attainment of age 62, and completion of 5 years of participation.

EARLY - No provisions.

AVERAGE COMPENSATION -- (retrospective salaries)

FUNDING - 3 Highest consecutive years of participation.

ACCRUED BENEFIT - 3 Highest consecutive years of participation.

TOP HEAVY ACCRUED BENEFIT - 5 Highest consecutive top heavy years of service.

PLAN BENEFITS

RETIREMENT--

8.550% of average monthly compensation multiplied by total years of participation limited to 10 years.

415 Limits - Percent 100.00 Dollar - \$16,250

Minimum benefit - None

Maximum benefit - None

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

Schedule SB, part V - Summary of Plan Provisions INGRAM & ASSOCIATES, PLLC DEFINED BENEFIT PENSION PLAN 64-0902738/001 FOR THE PLAN YEAR 01/01/2010 THROUGH 12/31/2010

NORMAL FORM

Life Annuity.

Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target is greater present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at normal 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 least amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality or c) 105% of 417(e) present value (only if not eligible employer under IRC 408(p)).

DEATH BENEFIT

Present value of accrued benefits.

ACCRUED BENEFIT

8.550% of average monthly compensation multiplied by total years of participation limited to 10 years.

TERMINATION

BENEFITS

0% first year, 20% each additional year to a maximum of 100% after 6 years. Service is calculated using all years of service.

CONTRIBUTIONS

EMPLOYEE REQUIRED --- None

EMPLOYEE VOLUNTARY -- None

ASSET VALUATION

METHOD

Market value.

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

File as an attachment to F	orm pout of por	UU-SF.		
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010	an	d ending 12	2/31/2010	
 Round off amounts to nearest dollar. Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reached. 	sonable cause is	established.		
A Name of plan Ingram & Associates, PLLC Defined Benefit Pension P	lan	B Three-dig	git nber (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ		D Employe	r Identification	Number (EIN)
Ingram & Associates, PLLC		64-090		, ,
E Type of plan: X Single Multiple-A Multiple-B F Prior ye Part Basic Information	ear plan size: 🗴	100 or fewer		More than 500
1 Enter the valuation date: Month 12 Day 31	_ Year <u>201</u>	0		
2 Assets:				
a Market value		عنزا	2a	498,447
b Actuarial value			2b	498,447
3 Funding target/participant count breakdown		Number of participa	ants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0		0
b For terminated vested participants	3b	Ü		0
C For active participants:	3c(1)			14,694
(1) Non-vested benefits	3c(2)		· · · - · · · ·	413,698
(2) Vested benefits	3c(3)	2	********	428,392
d Total	3d	2	<u> </u>	428,392
4 If the plan is at-risk, check the box and complete lines a and b				
a Funding target disregarding prescribed at-risk assumptions		[4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule fo	or plans that have			
at-risk for fewer than five consecutive years and disregarding loading factor			4b	· · · · · · · · · · · · · · · · · · ·
5 Effective interest rate			5	4.79
6 Target normal cost			6	221,178
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attach accordance with applicable law and regulations. In my opion, each other assumption is reasonable (taking into account the en combination, offer my best estimate of anticipated experience under the plan.	ments, if any, is complete xperience of the plan and	and accurate. Each presibe reasonable expectations) and	ed assumption was app d such other assumption	lied In ons, in
SIGN HERE Den De			10/07/2011	L
Signature of actuary			Date 11-06824	
DEANNA GEE, EA, MAAA Type or print name of actuary		Mostro	ent enrollment	number
			594-4900	Humber
QBI, LLC Firm name		Telephone nur		area code)
21021 VENTURA BLVD., SUITE 100		reseptione tial	noor (morading	aroa codo,
US WOODLAND HILLS CA 91364				
Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute instructions	e in completing t	his schedule, chec	k the box and	see
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form	5500 or 5500-SF.		Sched	lule SB (Form 5500) 2010 v.092308.1

	œ	Beginning of year carryover	and prefunding balances								
	10000	7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)			(a) Carryover balance (b) Pr			Prefunding balance			
	7										
{						0				0	
	8	Portion used to offset prior year's funding		0				0			
		Amount remaining (item 7 minus item 8)	0					0			
r==		Interest on item 9 using prior year's actu		0							
		Prior year's excess contributions to be a									
i,		a Excess contributions (item 38 from prior year)				94,554					
		b Interest on (a) using prior year's effective rate of					0				
		c Total available at beginning of current plan year to add to prefunding balance						94,	554		
		d Portion of item (c) to be added to prefunding balance									
	12	12 Reduction in balances due to elections or deemed elections					0				
m	13 Balance at beginning of current year (item 9 + item 10 + Item 11d - item 12) , 0									0	
	Pa	art III Funding percentages				······································					
IJ	<u>14</u>	Funding target attainment percentage .				<u> </u>		14	116.35	%	
	<u>15</u>	Adjusted funding target attainment perce	entage			<u> </u>		15	116.35	<u>%</u>	
	16	Prior year's funding percentage for purpo	oses of determining whether carryov	/er/prefundin	g balances :	may be used to redu	ice	16			
		current year's funding requirement							94.93	%	
		If the current value of the assets of the p		nding target,	enter such	percentage		17		%	
[]]		art IV Contributions and liquidity									
	18	Contributions made to the plan for the th	e plan year by employer(s) and emp	oloyees:							
i I		(a) Date (b) Amount paid by	(c) Amount paid by	(a) Date		(b) Amount paid by			unt paid by		
	_	/M-DD-YYYY) employer(s)	employees	(MM-DD-Y	Y Y Y)	employer(s)		emp	loyees		
	<u>12</u>	2/26/2010 200,0	000								
	<u>. </u>			·			 				
	_			 							
17											
,		· · · · · · · · · · · · · · · · · · ·									
t . #				-	-			· · · · · · · · · · · · · · · · · · ·			
	_			 							
	****	l .		Totals ▶	40/5)	200	,000 18((-1)			
	10	Discounted employer contributions sec	instructions for small plan with a w					G) [, , 		
		a Contributions allocated toward unpaid					19a				
11		b Contributions made to avoid restriction	<u>.</u>	······································							
			19b		200,	128					
	20	C Contributions allocated toward minimum required contribution for current year adjusted to valuation date 19c Quarterly contributions and liquidity shortfall(s):								- Z	
7° %			1000000	X Vac	□No	********					
a Did the plan have a "funding shortfall" for the prior year? b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? c If 20a is "Yes," see instructions and complete the following table as applicable:									X No		
									1-21110		
		100000			<u></u>						
1		(1) 1st	Liquidity shortfall as of end of Quar (1) 1st (2) 2nd (3)			3) 3rd (4)			1) 4th		
			<u> </u>	1							
		· · · · · · · · · · · · · · · · · · ·		•					"		

NAMES OF THE PARTY							
Part V Assumpt	ions used to determine fo	unding target and target norr	nal cost				
21 Discount rate:	1st segment	2nd segment	2rd commont				
a Segment rates:	•		3rd segment		N/A, full yield curve used		
Į	3.14 % 5.90 % 6.45 %						
b Applicable month	21b						
22 Weighted average	22	71					
23 Mortality table(s) (Prescribed combined	Prescribed separate	الل	Substitute		
Part VI Miscella	neous Items						
24 Has a change bee	en made in the non-prescribe	d actuarial assumptions for the cu	rrent plan year? If "Yes," se	e ins	tructions regarding required		
attachment		. , . , , . ,			· · · · Yes 🗓 No		
		nt plan year? If "Yes," see instruc					
26 Is the plan require	ed to provide a Schedule of A	ctive Participants? If "Yes," see in	structions regarding require	d atta	achment Yes X No		
27 If the plan is eligib	le for (and is using) alternativ	e funding rules, enter applicable o	code and see instructions	·			
regarding attachm		27					
Part VII Reconci	liation of unpaid minimu	m required contributions for	prior years				
28 Unpaid minimum i	28	0					
29 Discounted emplo							
(item 19a)		29	0				
30 Remaining amour	30	0					
Part VIII Minimun	n required contribution fo	or current year	· · · · · · · · · · · · · · · · · · ·				
		instructions)		31	151,123		
32 Amortization insta	llments;		Outstanding Balance		Installment		
a Net shortfall amor	tization installment			0			
bWaiver amortization		0					
		r, enter the date of the ruling lette	r granting the approval	Ť	0		
(Month	mount	33	.]				
34 Total funding regu	Day Yea irement before reflecting carr						
	•			34	151,123		
(ICHIOT - ROMOZ	a ricin ozb - hom ook + +	Carryover balance	Prefunding Balance	UŢ	Total balance		
35 Balances used to	offset funding requirement				0		
36 Additional cash re	36	151,123					
		ed contribution for current year ad			101/123		
	•		•	37	200,128		
38 Interest-adjusted	38	49,005					
39 Unpaid minimum	39	49,003					
		ears		40			
TO OTIPAIG THIRITIGHT	required continuenton for all ye	9010		10	L		

Schedule SB, part V - Statement of Actuarial Assumptions/Methods INGRAM & ASSOCIATES, PLLC DEFINED BENEFIT PENSION PLAN

64-0902738/001

FOR THE PLAN YEAR 01/01/2010 THROUGH 12/31/2010

FUNDING METHOD As

As prescribed in IRC Section 430.

INTEREST RATES

Years 0-5 Segment rate 1 3.140%

Years 6-20

Segment rate 2 5,900%

Years over 20 Segment rate 3 6.450%

PRE-RETIREMENT

MORTALITY TABLE -- None.

TURNOVER/DISABILITY-- None
SALARY SCALE -- None
INTEGRATION LVL INCR- None

BACKWARD SALARY PROJ. Based on increase of average earnings

POST-RETIREMENT

MORTALITY TABLE --

2010 Funding Target - Combined - IRC 430(h)(3)(A).

EXPENSE LOAD ---

None

COST OF LIVING

None

OPTIONAL FORM
LUMP SUM --

100% of retirees assumed to elect lump sum payment. 2010 Applicable Mortality Table for 417(e) (Unisex).

0r

Actuarial Equivalence

417(e)

PRESENT VALUE OF ACCRUED BENEFIT CALCULATIONS - Greater of 417(e) or Actuarial Equivalence

INTEREST RATES

Years 0-5

Segment rate 1 3.130%

Years 6-20

Segment rate 2 5.070%

Years over 20 Segment rate 3 5.500%

MORTALITY TABLE --

2010 Applicable Mortality Table for 417(e) (Unisex).

Actuarial Equivalence

PRE-RETIREMENT

INTEREST --

7.000%

MORTALITY TABLE --

None.

POST-RETIREMENT

INTEREST --

5.000%

MORTALITY TABLE --

1994 GROUP ANNUITY RESERVING Unisex Proj to 2002.

PAGE 4

Schedule SB, part V - Statement of Actuarial Assumptions/Methods INGRAM & ASSOCIATES, PLLC DEFINED BENEFIT PENSION PLAN 64-0902738/001

FOR THE PLAN YEAR 01/01/2010 THROUGH 12/31/2010

ASSUMPTIONS FOR 410(b)/401(a)(4) CALCULATIONS

PRE-RETIREMENT:

INTEREST --

8.500%

POST-RETIREMENT:

INTEREST --

8.500%

MORTALITY TABLE -- 1994 GROUP ANNUITY RESERVING Unisex

Proj to 2002 male rates.

PERMISSIVELY AGGREGATED PLANS: Not Tested as Single Plan.

COMPENSATION:

Use Current Compensation to calculate the

Benefit Accrual Rate (Annual Method).

TESTING AGE:

Normal Retirement Age.