Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

	art I Annual Report Identification Information								
For	calendar plan year 2010 or fiscal plan year beginning 01/01/2010)	and ending	12/31/2	2010				
Α .	This return/report is for: single-employer plan	multiple-employer plan (not multiemployer) one-participant plan							
В	This return/report is for: first return/report	final return/report							
	an amended return/report	short plar	year return/report (less than 12 mo	onths)					
С	Check box if filing under:	automatic	extension		DFVC program				
	special extension (enter description								
Pa	rt II Basic Plan Information—enter all requested informa								
	Name of plan	20011		1b	Three-digit				
	OFFICES OF STEPHEN I. SILBERFEIN, PC 401(K) P				plan number 001				
					(PN) •				
				1c	Effective date of plan 01/01/2008				
22	Plan sponsor's name and address (employer, if for single-employer)	nlan)		2h	Employer Identification Number				
	OFFICES OF STEPHEN I SILBERFEIN , PC	piai i)		20	(EIN) 20-4941465				
				2c	Plan sponsor's telephone number				
	AVENUE OF THE AMERICAS YORK, NY 10036			0-1	212-755-3200				
				2a	Business code (see instructions) 541110				
3a	Plan administrator's name and address (if same as Plan sponsor, er	nter "Same	e")	3b	Administrator's EIN				
LAW	OFFICES OF STEPHEN I SILBERFEIN', PC 1212 AVENUI NEW YORK.				20-4941465				
	•			3c	Administrator's telephone number 212-755-3200				
4	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/report. Sponsor		' '						
				4c					
	Total number of participants at the beginning of the plan year				2				
b	Total number of participants at the end of the plan year			5b	2				
С	Total number of participants with account balances as of the end of complete this item)			5c	1				
6a	Were all of the plan's assets during the plan year invested in eligible				X Yes No				
b	Are you claiming a waiver of the annual examination and report of a		,						
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		•		Yes No				
Da	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) Baninning of Vaca		(h) Fod of Voca				
-		70	(a) Beginning of Year	7	(b) End of Year				
	Total plan assets Total plan liabilities	7a 7b		0	0				
C	Net plan assets (subtract line 7b from line 7a)	7c	675	7	10905				
8	Income, Expenses, and Transfers for this Plan Year	,,,	(a) Amount		(b) Total				
а	Contributions received or receivable from:		(a) / imount		(2) 10 (2)				
	(1) Employers	8a(1)		0					
	(2) Participants	8a(2)	300	0					
	(3) Others (including rollovers)	8a(3)							
b	Other income (loss)	8b	114	-8					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			4148				
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			4148				
i	Transfers to (from) the plan (see instructions)	Ωi		0					

	Fo	orm 5500-SF 2010 Page 2-								
Par	t IV	Plan Characteristics								_
Эа		plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Char $_{ m F}$ 2G 2J 3D	racteris	stic Co	des in	the instru	ıctio	ns:		
b		plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Cha	acteris	tic Coc	les in	the instru	ctior	ıs:		
art	: V	Compliance Questions								
0	Durin	g the plan year:		Yes	No		Αı	nount		
а		there a failure to transmit to the plan any participant contributions within the time period described in FR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X					
b		ere there any nonexempt transactions with any party-in-interest? (Do not include transactions reported line 10a.)			X					
С	Was	the plan covered by a fidelity bond?	10c		X					
d		ne plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud	10d		X					
е	insur	any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, ance service or other organization that provides some or all of the benefits under the plan? (See ictions.)	10e		X					<u> </u>
f	Has t	he plan failed to provide any benefit when due under the plan?	10f		X					
g	Did th	ne plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X					
h		is an individual account plan, was there a blackout period? (See instructions and 29 CFR 101-3.)	10h		X					
i		was answered "Yes," check the box if you either provided the required notice or one of the otions to providing the notice applied under 29 CFR 2520.101-3	10i							
art	VI	Pension Funding Compliance								_
11	Is this	s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and co						Yes	. N	lo
2		s a defined contribution plan subject to the minimum funding requirements of section 412 of the Coc						Yes	X N	lo
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)									
а	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									
lf :		impleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13			Day					
		the minimum required contribution for this plan year			12b					
		Enter the amount contributed by the employer to the plan for this plan year							_	
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					
е	Will th	ne minimum funding amount reported on line 12d be met by the funding deadline?				Yes		No	N/A	4
art	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? If "Yes," enter the amount of any plan assets that reverted to the employer this year.....

Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control

of the PBGC?..... 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)

Yes X No

Yes X No

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	Filed with authorized/valid electronic signature.	10/17/2011	STEPHEN I. SILBERFEIN, ESQ.
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor