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

	ension Benefit Guaranty Corporation	 Complete all entries in accor 	dance wit	h the instructions to the Form 550	0-SF.	-
		entification Information				
For	calendar plan year 2010 or fisca	al plan year beginning 12/01/201	0	and ending 1	1/30/2	2011
Α	This return/report is for:	single-employer plan	multiple-e	employer plan (not multiemployer)		one-participant plan
	This return/report is for:	first return/report	final retur	n/report		
_		an amended return/report	!	n year return/report (less than 12 mor	nths)	
_	L] ' 1	, , ,	11113)	□ pc/c
C	Check box if filing under:	Form 5558	ı	extension		DFVC program
		special extension (enter description	on)			
Pa	rt II Basic Plan Inforn	nation—enter all requested inform	ation			
	Name of plan				1b	Three-digit
SCA	RSDALE DERMATOLOGY, PC	DEFINED BENEFIT PLAN				plan number 001
					4.	(PN) •
					10	Effective date of plan 12/01/2008
22	Dian anangar's name and addre	ess (employer, if for single-employer	· nlon)		2h	Employer Identification Number
	RSDALE DERMATOLOGY, PC	ess (employer, il for single-employer	piai i)		20	(EIN) 56-2568044
					2c	Plan sponsor's telephone number
	CENTRAL PARK AVE SUITE 3 RSDALE, NY 10583	304				914-722-1800
JUA	NODALL, NT 10303				2d	Business code (see instructions)
	<u> </u>		. "0	"	26	621111
SCA	RSDALE DERMATOLOGY, PC	address (if same as Plan sponsor, e 1075 CENTF	enter "Same RAL PARK	er) AVE SUITE 304	30	Administrator's EIN 56-2568044
		SCARSDALI	E, NY 1058	33	3c	Administrator's telephone number
						914-722-1800
		n sponsor has changed since the la		port filed for this plan, enter the	4b	EIN
	name, EIN, and the plan number	r from the last return/report. Sponso	or's name		40	DNI
	Tatal access on a formation and a section	the best set as a filler also were			4c	
		the beginning of the plan year			5a	3
b	Total number of participants at	the end of the plan year			5b	3
С	•	th account balances as of the end o		•	E o	0
	•				5c	Д □
	•	0 , ,		(See instructions.)		Yes No
D				ndent qualified public accountant (IQI ions.)		X Yes ☐ No
	•			SF and must instead use Form 550		
Pa	rt III Financial Informa					
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year
=	Total plan assets		. 7a	156895	5	211625
b	. otal plan according)	0
C		b from line 7a)		156895	5	211625
8			. 70	(2) A		
a	Income, Expenses, and Transf Contributions received or received			(a) Amount		(b) Total
а		vable IIOIII.	. 8a(1)	50000)	
	(2) Participants			C)	
				C)	
b	, , , , ,		` '	4730)	
C	` ,	8a(2), 8a(3), and 8b)				54730
d		rollovers and insurance premiums				
•			8d	C		
е		ive distributions (see instructions)	8e	C		
f		s (salaries, fees, commissions)		C		
g				C)	
h	·	Be, 8f, and 8g)				0
i		e 8h from line 8c)				54730
i		ee instructions)		C)	
			·ı XI			

Form 5500-SF 2010 Page 2- ¹	
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		•	
Part IV	Plan	(`hara	cteristics
ı aıtıv ı	ı ıaıı	Onal a	SIGI ISLIGS

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 th	ne plan provides welfare benefits, enter the applicable welfare featur	re codes from the I	List of Plan Chara	cterist	ic Co	des in t	the instru	ctions:		
art	٧	Compliance Questions									
0	Du	ring the plan year:				Yes	No		Amo	unt	
а	Wa	as there a failure to transmit to the plan any participant contributions 9 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary			10a		X				0
b		ere there any nonexempt transactions with any party-in-interest? (Do line 10a.)			10b		X				0
С	W	as the plan covered by a fidelity bond?			10c	X					30000
d		d the plan have a loss, whether or not reimbursed by the plan's fidelit dishonesty?			10d		X				0
е	ins	ere any fees or commissions paid to any brokers, agents, or other pe surance service or other organization that provides some or all of the structions.)	benefits under the	e plan? (See	10e		X				0
f	На	as the plan failed to provide any benefit when due under the plan?			10f		X				0
g	Dio	d the plan have any participant loans? (If "Yes," enter amount as of y	year end.)		10g		X				0
h		his is an individual account plan, was there a blackout period? (See i 20.101-3.)			10h		X				
i		10h was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3			10i						
art	VI	Pension Funding Compliance									
11		this a defined benefit plan subject to minimum funding requirements?							X	Yes	No
12		this a defined contribution plan subject to the minimum funding requi								Yes	X No
	If a	"Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable. a waiver of the minimum funding standard for a prior year is being amanting the waiver.	nortized in this plar	Mont							
		completed line 12a, complete lines 3, 9, and 10 of Schedule MB	•	-		Т	401				
b	En	ter the minimum required contribution for this plan year					12b				
		ter the amount contributed by the employer to the plan for this plan y					12c				
	ne	btract the amount in line 12c from the amount in line 12b. Enter the r gative amount)	······································			-	12d				1
		Il the minimum funding amount reported on line 12d be met by the fu	unding deadline?					Yes	r	10	N/A
art	VII	Plan Terminations and Transfers of Assets									(S.7)
3а	На	s a resolution to terminate the plan been adopted during the plan year	ar or any prior yea	r?				ī		Yes	× No
		Yes," enter the amount of any plan assets that reverted to the emplo					13a				
b		ere all the plan assets distributed to participants or beneficiaries, tran the PBGC?			under	the co	ontrol 			Yes	X No
С		during this plan year, any assets or liabilities were transferred from th nich assets or liabilities were transferred. (See instructions.)	nis plan to another	plan(s), identify th	ne plar	n(s) to	1				
1	3c(1) Name of plan(s):				13	c(2) El	N(s)		13c(3)	PN(s)
Caut	ion:	A penalty for the late or incomplete filing of this return/report w	will be assessed เ	unless reasonabl	e cau	se is	establ	ished.			
Jnde SB o	er pe r Sc	enalties of perjury and other penalties set forth in the instructions, I de hedule MB completed and signed by an enrolled actuary, as well as s true, correct, and complete.	eclare that I have	examined this retu	ırn/rep	ort, ir	cluding	g, if applic	,		
ele:	NI.	Filed with authorized/valid electronic signature.	3/13/2012	STEPHEN OMAL	LEY						
SIG	14										

SIGN	Filed with authorized/valid electronic signature.	03/13/2012	STEPHEN OMALLEY
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

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

						File as	an attachr	ment to Form	5500 or	5500-	SF.					
For	cale	ndar p	lan year 2010	or fiscal plan	yea	r beginning 12	2/01/2010				and end	ing 11/3	0/201	11		
•	Rour	nd off	amounts to	nearest dollar												
•	Caut	ion: A	penalty of \$1	1,000 will be as	ses	ssed for late filing o	of this repo	rt unless reas	onable ca	ause is	establishe	ed.				
		of pla		GY, PC DEFII	ΝΕΙ	BENEFIT PLAN				В	Three-dig			•	001	
					2a (of Form 5500 or 55	00-SF			D	Employer I	Identificat	ion N	lumber	(EIN)	
SCA	RSD	ALE [DERMATOLO	GY, PC						56-	2568044					
E 1	уре с	of plan:	: X Single	Multiple-A		Multiple-B	F	Prior year pla	an size: 🏻	X 100	or fewer	101-50	00	More	than 500	
Pá	art I	В	asic Inforr	mation												
1			valuation dat		Мс	onth <u>12</u> [Day <u>01</u>	Year _	2010	_						
2	Ass	ets:														
	а	Mark	et value									2a				156895
	b	Actu	arial value									2b				156895
3	Fur	nding t	arget/particip	ant count brea	kdo	wn			(1) N	lumbe	r of particip	oants		(2)	Funding Targ	et
	а	For	retired particip	pants and bene	fic	aries receiving pay	ment	3a				0				0
	b	For t	terminated ve	sted participar	ts.			3b				1				118
	С	For a	active particip	ants:												
		(1)	Non-vested I	benefits				3c(1)	1							123767
		(2)						2 (2)								30942
		` '						_ ;_;				2				154709
	d	` '										3				154827
4						omplete items (a) a			<u> </u>							
•		•	•			. ,	` ,					4a				
	a		0 0	0 0.		ped at-risk assumpt						4a				
	b					umptions, but disre ve years and disreç						_				
5	Effe	ective	interest rate									5				5.32 %
6	Tar	get no	rmal cost									6				10698
	To the accorda	best of r ance wit ation, of	h applicable law a	e information suppli and regulations. In r	ny o	this schedule and accompinion, each other assumence under the plan.										
	IGN ERI													02/29/2	2012	
				Sign	atu	re of actuary								Date		
DEB	ORA	H SMI	ST											11-046	681	
GUA	RDIA	N RE	TIREMENT S	,, ,	rin	name of actuary				_		Most re		enrollm 13-499	nent number -4321	
					Fire	n name				_	Te	elephone	numh	er (incl	uding area co	de)
			REET IA 01201											(,
				Ad	dre	ss of the firm				_						
If the	actu	arv ha	s not fully ref	lected any reg	ılat	ion or ruling promu	llnated und	fer the statute	in comple	etina ti	his schadu	le check	the h	nox and	SEE	П
instr		•	o not raily reli	icolou ally reg	ııal	on or running profitio	ngatou unu	ioi ino statute	iii compi	curiy ti	ina adriedu	io, oricon	ui c L	ox and	550	Ш

Page	2-	1

Schedule SB (Form 5500) 2010

Pa	rt II	Begin	ning of year	carryov	er and prefunding I	balanc	es						
	,			-				(a) C	Carryover balance		(b) F	Prefundi	ng balance
7		_	•		cable adjustments (Item		-			0			11967
8	Portion (used to	offset prior year's t	funding red	quirement (Item 35 from p	orior yea	ar)			0			0
9	Amount	remainir	ng (Item 7 minus it	tem 8)						0			11967
10	Interest	on item	9 using prior year'	s actual re	eturn of4.13 %					0			494
11					d to prefunding balance:								
	-				year)								67491
			•	•	e rate of5.16 %								3483
					year to add to prefunding b								70974
	_			•	palance								0
12					eemed elections					0			0
					+ item 10 + item 11d – ite					0			12461
	art III		ding percenta				1			<u> </u>			
14												14	93.28 %
15					ge							15	101.33 %
16					s of determining whether					to reduce			
10	-				s or determining whether t	-		-				16	33.14 %
17	If the cu	rrent val	ue of the assets o	f the plan i	is less than 70 percent of	the fund	ding targe	et, enter s	uch percentage			17	0.00 %
P	art IV	Con	tributions and	d liquidi	ty shortfalls								
18	Contribu	tions ma	ade to the plan for	the plan y	rear by employer(s) and e	employee	es:						
,-	(a) Date		(b) Amount pa		(c) Amount paid by		(a) Dat		(b) Amount pa		(0	-	nt paid by
	IM-DD-YY /07/2011	YYY)	employer(s) 50000	employees	0 (N	MM-DD-Y	YYY)	employer(s)		empl	oyees
12	70172011			30000		0							
						T-4		40(%)		50000	40(=)	1	0
40							als ►	18(b)			18(c)		
19					tructions for small plan w				i i				
	-				nimum required contribution					19a			0
					djusted to valuation date					19b			0
					uired contribution for curre	nt year a	djusted to	valuation	date	19c			47105
20			outions and liquidit	=								N	, <u> </u>
		•	•		the prior year?							<u>^</u>	Yes No
	b If 20a	is "Yes,	" were required qu	arterly ins	stallments for the current	year ma	de in a tir	mely man	ner?				Yes No
	C If 20a	is "Yes,	" see instructions	and compl	lete the following table as								
		(1) 10	×+ 1		Liquidity shortfall as o	t end of	Quarter					(1) 1+1	
		(1) 1s	0		(2) 2nd	0		(3)	3rd	0		(4) 4th	0

D-	mt V Appropriation	no used to determine t	unding torget and torg		armal agat				
	•	ns used to determine f	unding target and targ	jet n	ormai cost				
21		1st segment:	2nd segment:		3rd segment:	1			
	a Segment rates:	3.37 %	6.04 %		6.49 %		N/A, full yie	d curve u	ısed
	b Applicable month	(enter code)				21b			1
22	Weighted average ret	tirement age				22			62
23	Mortality table(s) (see	e instructions)	escribed - combined	Pres	cribed - separate	Substitut	е		
Pa	rt VI Miscellane	ous items							
24		nade in the non-prescribed act	uarial assumptions for the cur	rrent p	an year? If "Yes," see	instructions	regarding require	ed	
	attachment							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			
Pa	rt VII Reconcilia	ation of unpaid minimu	ım required contribution	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	,	funpaid minimum required cor				30			0
		required contribution f		0,		1 33 1			
31		djusted, if applicable (see instr				31			10698
	Amortization installme	, , , , , , , , , , , , , , , , , , , ,	uctions)		Outstanding Bala	1	Instal		
32		ization installment		-	Outotalianing Dail	88804	motan		19348
	_			F		0			0
22		on installment							0
33		approved for this plan year, en Day Year				33			
34		ment before reflecting carryove							
54	• •		. • • • • • • • • • • • • • • • • • • •			34			30046
			Carryover balance		Prefunding bala	nce	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			30046
37		ed toward minimum required co	, ,	,		37			47105
38		ess contributions for current ye				38			17059
39	•	uired contribution for current ye	,			39			0
					·	1			
40	Unpaid minimum requ	uired contribution for all years .				40			0

Scarsdale Dermatology, PC Defined Benefit Plan

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

Plan Name: Scarsdale Dermatology, PC Defined Benefit Plan

Plan EIN: 56-2568044 Plan Number: 001

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

Funding Yield Curve Segmented Rates

First Segment:

3.37%

Second Segment:

6.04%

Third Segment:

6.49%

PBGC Segmented Rates

First Segment:

1.65%

Second Segment:

4.91%

Third Segment:

6.52%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table

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

Mortality table applied on a static basis

IRC417(e)(3) Interest Assumption

Segment Rate

same as Funding Yield Curve Segmented Rates

IRC417(e)(3) Pre-retirement Mortality

Mortality Table

None

IRC417(e)(3) Retirement Mortality

Mortality Table

2010 417(e)(3) Applicable Mortality Table

Optional Forms Assumption

5% of participants will elect the Plan Normal Form

95% of participants will elect a Lump Sum (single payment)

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings

6% Effective annual rate

Retirement Actuarial Equivalence Assumptions

Investment Earnings

6% Effective annual rate

Mortality Table

430(h)(3)(A)-Opt'l Combined (RP-2000 Proj AA)

Scarsdale Dermatology, PC Defined Benefit Plan

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

Plan Name: Scarsdale Dermatology, PC Defined Benefit Plan

Plan EIN: 56-2568044 Plan Number: 001

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings

5% Effective annual rate

Mortality Table

2010 417(e)(3) Applicable Mortality Table

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

Investment Earnings

5% Effective annual rate

Scarsdale Dermatology, PC Defined Benefit Plan Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name: Scarsdale Dermatology, PC Defined Benefit Plan

Plan EIN: 56-2568044 Plan Number: 001

	Present	Date	Years	Amount of
Type of Base	Value	Established	Remaining	Installment
Shortfall Base	102,135	12/01/2008	5	21,803
Shortfall Base	-13,331	12/01/2009	6	-2,455

No Bases

Scarsdale Dermatology, PC Defined Benefit Plan Schedule SB, line 19 - Discounted Employer Contributions Plan Name: Scarsdale Dermatology, PC Defined Benefit Plan

Plan EIN: 56-2568044 Plan Number: 001

			Effective		Penalty	Additional	Value
		Plan	Rate of	Discounted	Rate of	Discounted	As of
Date	Amount	Year	Interest	Amount	Interest	Amount	Valuation Date
12/07/2011	50000.00	2010	5.32%	47434.00	10.32%	-328.69	47105.31

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).

2010

OMB No. 1210-0110

This Form is Open to Public Inspection

For ca			achment to Form	5500 or :				
	alendar plan year 2010 or fiscal p		0		and en	ding 11/3(0/2011	
	ound off amounts to nearest do							
→ Ca	aution: A penalty of \$1,000 will be	assessed for late filing of this r	report unless reasc	onable ca	use is establish	ned.		
A Nar	me of plan				B Three-di	ait		***************************************
Scar	rsdale Dermatology, PC De	efined Renefit Plan				nber (PN)	•	001
		Annoa Banane Filan						
<u> </u>			******					
	in sponsor's name as shown on lin	ne 2a of Form 5500 or 5500-SF			D Employer	Identificatio	n Number (EIN)	
Scars	sdale Dermatology, PC					56	32568044	
Е Туре	pe of plan: Single Multiple	-A Multiple-B	F Prior year plan	n size: 🔀	100 or fewer	101-500	More than 50	0
Part	I Basic Information							
1 E	Enter the valuation date:	12/1/2010						
2 A	Assets:			****	***************************************		· · · · · · · · · · · · · · · · · · ·	
а	Market value	***************************************				2a		156895
b						2b		156895
3 Ft	unding target/participant count br						(O) # 11	
a		eneficiaries receiving payment		(1) 140	mber of partici 0	parits	(2) Fundin	g rarget
b		pants	ļ—————————————————————————————————————				0	
c		ditts	3D		1		118	
·	,		2-(4)			ļ	10070	-
						_	12376	
							30942	
d					2		15470	
					3		15482	7
4 Ift	the plan is at-risk, check the box			L]			
а		escribed at-risk assumptions				. 4a		
b	Funding target reflecting at-risl	k assumptions, but disregarding	transition rule for p	plans that	have been	4b		
		ecutive years and disregarding l						···········
_	ffective interest rate					. 5	5.32	
	ent by Enrolled Actuary		***************************************			6	10698	
-4.51116								
To the accord combin	ination, offer my best estimate of anticipated	plied in this schedule and accompanying so n my opinion, each other assumption is rea experience under the plan.	chedules, statements and isonable (taking into acco	d attachment ount the expe	is, if any, is completed arience of the plan a	ind reasonable e	expectations) and such	option was applie other assumption
To the accord combin	onation, offer my best estimate of anticipated N RE	experience under the plan.	chedules, statements and isonable (taking into acco	d attachment ount the expe	is, if any, is complet prience of the plan a	ind reasonable e	Each prescribed assun expectations) and such	option was applie other assumption
To the accord combined SIGI	ination, offer my best estimate of anticipated RE Sig	THE OPEROTE CALL OTHER ASSUMPTION IS LES	chedules, statements and isonable (taking into acco	d attachment	is, if any, is complet prience of the plan a	nd reasonable e	/29/2012 Date	eption was applie
To the accord combined SIGI	ination, offer my best estimate of anticipated RE Sig rah Smist	experience under the plan.	chedules, statements and isonable (taking into acco	d attachment	is, if any, is complet erience of the plan a	nd reasonable e	/29/2012	nption was applie
To the accord combine SIGI HER	in a special control of the state of anticipated of	experience under the plan.	chedules, statements and isonable (taking into acco	d attachment	is, if any, is completed in the plan and the	2 Most recer	/29/2012 Date 104681 t enrollment num	other assumption
To the accord combine SIGI HER	ination, offer my best estimate of anticipated RE Sig rah Smist	experience under the plan.	chedules, statements and isonable (taking into acco	d attachment	is, if any, is complet orience of the plan a	2 Most recer	/29/2012 Date 104681	other assumption
SIGI HER	sination, offer my best estimate of anticipated RE Sig rah Smist Type or dian Retirement Services	experience under the plan.	chedules, statements and sconable (taking into accu	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 t enrollment num	ber
SIGI HER	in a special control of the state of anticipated of	experience under the plan. Inature of actuary print name of actuary	chedules, statements and sconable (taking into acco	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 nt enrollment num	ber
SIGI HER Debor	sination, offer my best estimate of anticipated RE Sig rah Smist Type or dian Retirement Services South Street	experience under the plan. Inature of actuary print name of actuary	chedules, statements and asconable (taking into acco	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 nt enrollment num	ber
To the accord combine SIGI HER Debor Guard OO So	sination, offer my best estimate of anticipated RE Sig rah Smist Type or dian Retirement Services South Street	experience under the plan. Inature of actuary print name of actuary	chedules, statements and asconable (taking into acco	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 nt enrollment num	other assumptio
To the accord combine SIGI HER	sination, offer my best estimate of anticipated RE Sig rah Smist Type or dian Retirement Services South Street	experience under the plan. Inature of actuary print name of actuary	chedules, statements and asconable (taking into acco	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 nt enrollment num	ber
To the accord combined SIGI HER Deborr Guard '00 Sc Pittsfie	sination, offer my best estimate of anticipated IN RE Signah Smist Type or dian Retirement Services South Street	experience under the plan. Inature of actuary print name of actuary	chedules, statements and asconable (taking into acco	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 nt enrollment num	ber
To the accord combine SIGI HER Debor Guard OO So	sination, offer my best estimate of anticipated RE Sig rah Smist Type or dian Retirement Services South Street	experience under the plan. Inature of actuary print name of actuary	chedules, statements and asconable (taking into acco	d attachment	enence of the plan a	2 Most recer 41	/29/2012 Date 104681 nt enrollment num 34994321	ber

			(a) Carryover balance	(b) Prefunding bala		ding balanc	e	
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)			0	11967				
8 Portion used to	offset prior year's funding red	quirement (Item 35 from pri	or year)	0	0			
	ing (Item 7 minus item 8)	0	11967					
0 Interest on item	n 9 using prior year's actual re	0	494					
1 Prior year's exc	cess contributions to be added	f to prefunding balance:						
	tributions (Item 38 from prior)	•				674	91	
b Interest on ((a) using prior year's effective	rate of			3483			
C Total availab	ele at beginning of current plan	year to add to prefunding bal	ance			709	74	
d Portion of (c) to be added to prefunding b	alance				0		
2 Reduction in ba	lances due to elections or de	emed elections		0		0		
3 Balance at begi	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)						12461	
Part III Fun	iding percentages							
4 Funding target a	attainment percentage					14	93.28	q
Adjusted funding target attainment percentage						15	101.33	9
6 Prior year's fund	ding percentage for purposes	of determining whether car	ryover/prefundi	ng balances may be used to redu	ce	16	33.14	9
If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage						17		9
Part IV Con	tributions and liquidit	v shortfalls						
	ade to the plan for the plan ye		oloyees:					
(a) Date (MM-DD-YYYY)			(a) Date (b) Amount paid by (MM-DD-YYYY) employer(s)		(c) Amount paid by employees			
12/7/2011	50000	0						
					1_			

	Contributions made to the plan for the plan yea	ir by employer(s) and employ	ees:					
		To	otals ►	18(b)	50000	18(c)		
19	Discounted employer contributions - see instru	ictions for small plan with a va	aluation da	ite after the begin	ning of the year:			
	a Contributions allocated toward unpaid minim	num required contribution from	n prior yea	rs	19a		0	
	b Contributions made to avoid restrictions adju	isted to valuation date		***************************************	19b		0	
	C Contributions allocated toward minimum requir	ed contribution for current year	adjusted to	valuation date	19c		47105	
20	Quarterly contributions and liquidity shortfalls:							
	a Did the plan have a "funding shortfall" for the	prior year?		*********************	••••••		x Yes	No
	b If 20a is "Yes," were required quarterly instal	lments for the current year ma	ade in a tir	nely manner?			Yes	N N
	C If 20a is "Yes," see instructions and complete	the following table as applica	able:					
	(4) 4-4	Liquidity shortfall as of end of	f Quarter o					
	(1) 1st 0	(2) 2nd		(3) 3rd			(4) 4th	
_	<u> </u>	0			0			C
- Pa	Int V Assumptions used to determine	ne funding target and	target n	ormal cost				
•	a Segment rates: 1st segment:	2nd segment:		3rd seg	ment:			
	3.37 %	6.04 %		6.49		□ N/A,	full yield curve	used
	b Applicable month (enter code)				21b			1
2	Weighted average retirement age			*************************	22			62
3	Mortality table(s) (see instructions)	Prescribed - combined	Preso	cribed - separate	Substitute			
i _	Has a method change been made for the current ls the plan required to provide a Schedule of Act	ive Participants? If "Yes," see	e instructio	ns regarding requ	ired attachment			No No
7	If the plan is eligible for (and is using) alternative regarding attachment	funding rules, enter applicab	le code an	d see instructions	27			
	rt VII Reconciliation of unpaid mini							
	Unpaid minimum required contribution for all price							0
9	Discounted employer contributions allocated tow (item 19a)	ard unpaid minimum required	contributi	ons from prior yea	ırs 29			
)	(item 19a)Remaining amount of unpaid minimum required	contributions (item 28 minus it	tom 20\					0
			lein 29)		30	****	*****	0
	t VIII Minimum required contributio							
	Target normal cost, adjusted, if applicable (see in Amortization installments:	istructions)						698
	Net shortfall amortization installment		1	Outstanding	1	ļ	nstallment	
					88804		19	348
	b Waiver amortization installment		1		0			0
	If a waiver has been approved for this plan year, () and the waived am	ount	······				
	Total funding requirement before reflecting carryc item 33)	ver/prefunding balances (iten	1 31 + item	32a + item 32b -	34		30	0046
		Carryover balance		Prefunding b	alance	To	tal balance	
	Balances used to offset funding requirement		0		0			0
_	Additional cash requirement (item 34 minus item :	35)		***************************************	36		30	046
(Contributions allocated toward minimum required Item 19c)	contribution for current year a	diusted to	valuation date				
_(*******************************	***********				41	105
(······································		
(nterest-adjusted excess contributions for current Inpaid minimum required contribution for current	year (see instructions)			38			105 059 0

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).

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

→ Complete all entries in ac	cordance v	with the instructions to the Form 55	00-SF		spection
Part I Annual Report Identification Information	10 (1 10 0 1 c				
	12/1/2010	and ending		11/30/2011	
A This return/report is for: Single-employer plan	multipl	e-employer plan (not multiemployer)		one-participa	int plan
B This return/report is for:	final re	turn/report			
an amended return/report	short p	lan year return/report (less than 12 mo	onths)		
C Check box if filing under: Form 5558	automa	atic extension		DFVC progra	ım
special extension (enter descri	. ,				
Part II Basic Plan Information—enter all requested info	ormation				
1a Name of plan			1b	Three-digit	
Scarsdale Dermatology, PC Defined Benefit Plan				plan number	001
			10	(PN) ▶ Effective date of	Falan
			10		/2008
2a Plan sponsor's name and address (employer, if for single-employer)	yer plan)		2b	Employer Identif	ication Number
Scarsdale Dermatology, PC				(EIN) 56	32568044
			2c	Plan sponsor's to	elephone number 221800
1077			2d	Business code (s	
1075 Central Park Ave Suite 304			L	62	1111
Connected					
Scarsdale NY					
1 V !					
10583					
10000					
3a Plan administrator's name and address (if same as Plan sponsor,	, enter "San	ne")	3b	Administrator's E	
Scarsdale Dermatology, PC			30	56256	
3,1,0			30	Administrator's te 914722	1800
		-			
1075 Central Park Ave Suite 304					
Scarsdale					
NY					
10583					
10363					
4 If the name and/or EIN of the plan sponsor has changed since the I	ast return/r	eport filed for this plan, enter the	4b	EIN	
name, Em, and the plan number from the last return/report. Spons	name, EIN, and the plan number from the last return/report. Sponsor's name				
		L	4c	PN	
5a Total number of participants at the beginning of the plan year			5a		<u> </u>
b Total number of participants at the end of the plan year		 	5b	3	
C Total number of participants with account balances as of the end of	of the plan v	year (defined benefit plans do not	JD		
complete this item)			5с	0	
6a Were all of the plan's assets during the plan year invested in eligit	ble assets?	(See instructions.)		***************************************	Yes No
b Are you claiming a waiver of the annual examination and report of under 29 CER 2520 104.462 (See instructions on waiver eligibility	an indeper	ndent qualified public accountant (IQP	A)		
under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either 6a or 6b, the plan cannot use F	and condit -orm 5500-	SF and must instead use Form 5500	 N		Yes No
Part III Financial Information		The state of the s	J		
Plan Assets and Liabilities		(a) Beginning of Year		(b) End of	Year
a Total plan assets		156895			211625
b Total plan liabilities		0			0
C Net plan assets (subtract line 7b from line 7a)	. 7с	156895			211625

	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total	
	Contributions received or receivable from: (1) Employers	8a(1)		5000	0			
	2) Participants	1			0			
	(3) Others (including rollovers)							
	Other income (loss)			473				
	Fotal income (add lines 8a(1), 8a(2), 8a(3), and 8b)			<u></u>	-		547	730
d E	Benefits paid (including direct rollovers and insurance premiums						011	
	o provide benefits)							
	Certain deemed and/or corrective distributions (see instructions)							
	Administrative service providers (salaries, fees, commissions))			
	Other expenses			() -			
	otal expenses (add lines 8d, 8e, 8f, and 8g)			· · · · · · · · · · · · · · · · · · ·				0
	i Net income (loss) (subtract line 8h from line 8c)					5473		
, .	ransiers to (from) the plan (see instructions)	8j		0	ŀ			
Part	IV Plan Characteristics f the plan provides pension benefits, enter the applicable pension					***************************************		
b Part	f the plan provides welfare benefits, enter the applicable welfare for the state of the compliance Questions	ealure codes froi	in the List of Plan Char	acteris	tic Co	des in t	ne instructions:	
10	During the plan year:				Yes	No	Amount	
a	Was there a failure to transmit to the plan any participant contribut	ions within the tir	ne period described in				Amount	
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu-	ciary 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	\times		
		plan covered by a fidelity bond?						3000
u (or dishonesty?	idelity bond, that	was caused by fraud	10d		\times		
e \	Were any fees or commissions paid to any brokers, agents, or othens usurance service or other organization that provides some or all of	er persons by an	insurance carrier, er the plan? (See	iou	•			
ł	nstructions.)			10e		X		
f H	las the plan failed to provide any benefit when due under the plan	d to provide any benefit when due under the plan?				\times		
	Did the plan have any participant loans? (If "Yes," enter amount as			10g		X		·
h 11	f this is an individual account plan, was there a blackout period? (S 2520.101-3.)	See instructions a	nd 29 CFR	10h		X		
:	f 10h was answered "Yes," check the box if you either provided the	wered "Yes," check the box if you either provided the required notice or one of the providing the notice applied under 29 CFR 2520.101-3						
1 II	The state of the s	•		10i				
Part V		· · · · · · · · · · · · · · · · · · ·						
Part V 11 ls	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirement	nts? (If "Yes " se	e instructions and com	plete S	Schedi	ule SB (Form Yes	No
Part V 11 Is	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements 500))	nts? (If "Yes," se	e instructions and com				× Yes	No No
Part V 11 Is 5: 12 Is	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements 500)) s this a defined contribution plan subject to the minimum funding ref "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicate a waiver of the minimum funding standard for a prior year is being	nts? (If "Yes," se equirements of so ble.)	e instructions and com	or sec	tion 3	02 of Ef	RISA? Yes	× No
Part V 11 Is 5: 12 I: (I) a If	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements (500)) s this a defined contribution plan subject to the minimum funding ref "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applical a waiver of the minimum funding standard for a prior year is being ranting the waiver.	nts? (If "Yes," se equirements of s ble.) amortized in this	e instructions and competition 412 of the Code	or sec	tion 3	02 of Ef	RISA? Yes	No
Part V 11 Is 5: 12 I: (I') a If gr	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements (500)). s this a defined contribution plan subject to the minimum funding refires," complete 12a or 12b, 12c, 12d, and 12e below, as applicate a waiver of the minimum funding standard for a prior year is being transing the waiver. u completed line 12a, complete lines 3, 9, and 10 of Schedule I	nts? (If "Yes," se equirements of s ble.) amortized in this	e instructions and competition 412 of the Code plan year, see instruc	or sec	tion 3	02 of Ef	RISA? Yes	No
Part V 11 Is 5: 12 I: a If gr If you b Er	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirement (500)) s this a defined contribution plan subject to the minimum funding ref "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicate a waiver of the minimum funding standard for a prior year is being ranting the waiver. Lu completed line 12a, complete lines 3, 9, and 10 of Schedule Inter the minimum required contribution for this plan year	nts? (If "Yes," se equirements of soble.) I amortized in this MB (Form 5500)	e instructions and competition 412 of the Code plan year, see instruc	or sec	tion 3	02 of Efficient	RISA? Yes	No
Part V 11 Ist 5: 12 I: a If gi If you b Ei c Ei d Si	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements (500)). s this a defined contribution plan subject to the minimum funding refires," complete 12a or 12b, 12c, 12d, and 12e below, as applicant a waiver of the minimum funding standard for a prior year is being ranting the waiver. Let complete line 12a, complete lines 3, 9, and 10 of Schedule Inter the minimum required contribution for this plan year. Inter the amount contributed by the employer to the plan for this plan ubtract the amount in line 12c from the amount in line 12b. Enter the	nts? (If "Yes," se equirements of soble.) I amortized in this MB (Form 5500)	e instructions and compection 412 of the Code plan year, see instruc and skip to line 13.	or sec	and er	02 of Ef	RISA? Yes	No
Part V 11 Is 5: 12 I: a If gi If you b Ei c Ei ne	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements (500)) s this a defined contribution plan subject to the minimum funding refires," complete 12a or 12b, 12c, 12d, and 12e below, as applicant a waiver of the minimum funding standard for a prior year is being renting the waiver. La completed line 12a, complete lines 3, 9, and 10 of Schedule Inter the minimum required contribution for this plan year	nts? (If "Yes," se equirements of so ble.) amortized in this MB (Form 5500) an year	e instructions and compection 412 of the Code plan year, see instruc and skip to line 13.	or sections.	and er	02 of EF nter the	RISA? Yes adate of the letter rulin	× No
Part V 11 Is 5: 12 I: a if gi If you b Ei c Ei d Sie ne e W	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirement (500)) s this a defined contribution plan subject to the minimum funding refires," complete 12a or 12b, 12c, 12d, and 12e below, as applicant a waiver of the minimum funding standard for a prior year is being renting the waiver. Lu completed line 12a, complete lines 3, 9, and 10 of Schedule Inter the minimum required contribution for this plan year. Inter the amount contributed by the employer to the plan for this plan ubtract the amount in line 12c from the amount in line 12b. Enter the grative amount).	nts? (If "Yes," se equirements of so ble.) amortized in this MB (Form 5500) an year	e instructions and compection 412 of the Code plan year, see instruc and skip to line 13.	or sections.	and er	02 of EF nter the	RISA? Yes	× No
Part V 11 Is 5: 12 I: a If go If you b Ei c Ei d Si ne e W art VI	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirements (500)) s this a defined contribution plan subject to the minimum funding reference of "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicant a waiver of the minimum funding standard for a prior year is being ranting the waiver. La completed line 12a, complete lines 3, 9, and 10 of Schedule Inter the minimum required contribution for this plan year. Linter the amount contributed by the employer to the plan for this plan ubtract the amount in line 12c from the amount in line 12b. Enter the agative amount). Lill the minimum funding amount reported on line 12d be met by the plan Terminations and Transfers of Assets	nts? (If "Yes," se equirements of soble.) I amortized in this MB (Form 5500) In year	e instructions and competition 412 of the Code plan year, see instruc and skip to line 13. minus sign to the left of	or sections.	and er	02 of EF	RISA? Yes date of the letter rulin	No No
Part V 11 Is 5 12 I: a If gi If you b Ei c Ei ne e W art VII	Pension Funding Compliance s this a defined benefit plan subject to minimum funding requirement (500)) s this a defined contribution plan subject to the minimum funding refires," complete 12a or 12b, 12c, 12d, and 12e below, as applicant a waiver of the minimum funding standard for a prior year is being renting the waiver. Lu completed line 12a, complete lines 3, 9, and 10 of Schedule Inter the minimum required contribution for this plan year. Inter the amount contributed by the employer to the plan for this plan ubtract the amount in line 12c from the amount in line 12b. Enter the grative amount).	nts? (If "Yes," se equirements of so ble.) amortized in this MB (Form 5500) an year ne result (enter a e funding deadlin	e instructions and compection 412 of the Code plan year, see instruc and skip to line 13. minus sign to the left of	or sections.	tion 3	02 of EF	RISA? Yes adate of the letter rulin	No na N/A

Caution: A pena	ty for the late or incomplete filing of thi	s return/report will be assessed	d unless reasonable cause is established.
SB or Schedule N	f perjury and other penalties set forth in the	a instructions. I declare that I have	e examined this return/report, including, if applicable, a Schedule ersion of this return/report, and to the best of my knowledge and
SIGN /	noul	12/14/12	MICHAEL BROWN
HERE Signatu	re of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	4 Al	3/14/14	MICHAR RRODIN
nene Signatu	re of employer/plan sponsor	Dete	Enter name of individual signing as employer or plan sponsor

Scarsdale Dermatology, PC Defined Benefit Plan Schedule SB, Part V - Summary of Plan Provisions

Plan Name: Scarsdale Dermatology, PC Defined Benefit Plan

Plan EIN: 56-2568044 Plan Number: 001 ID: P61410ppa

Plan Effective Date December 1, 2008
Plan Anniversary Date December 1, 2010

Participation Eligibility Minimum age: 21 and

Minimum months of service: 12

Plan Entry Date Plan anniversary nearest the satisfaction of the participation requirements

Normal Retirement Date 62nd birthday and the completion of 5 years of participation

Normal Form of Benefit Single Life Annuity

(Qualified Joint and Survivor annuity is the required standard option)

Retirement Benefit Optional Forms Lump Sum (single payment)

Normal Retirement Benefit 15.66% of compensation

Total retirement benefit reduced by 1/0 for each year of accrual service less

than 0

Maximum years of past service: 5

IRC415 maximum annual benefit: \$195,000 Actuarially adjusted under IRC415(b) for benefit

commencement age and benefit form Benefit limited to 100% of compensation

Minimum benefit: 2% of compensation per year of topheavy plan service up to

10 (actuarially adjusted for benefit form)

Compensation Definition Highest consecutive 3 year average salary over all service

Annual salary up to \$245,000 considered

Pre-Retirement Death Benefit Lump sum payable on death of participant

Benefit Amount 100% present value of accrued benefit

Vested Retirement Benefit Vesting Schedule:

20% a year after 2 years (100% after 6 years)

Exclude service before age 18
Exclude service before effective date
Computation Period: Elapsed Time Method

Based on periods of service rounded to nearest year

Accrued Retirement Benefit Pro-rated on participation

Participation includes up to 5 years of employment service

Scarsdale Dermatology, PC Defined Benefit Plan Schedule SB, line 22 - Description of Weighted Average Retirement Age Plan Name: Scarsdale Dermatology, PC Defined Benefit Plan

Plan EIN: 56-2568044 Plan Number: 001

The weighted average retirement age of 65 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.