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 sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos. 1210-0110

1210-0089

2011 This Form is Open to Public

Inspection

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

				ntification Information				
For	calendar pla	an year 2011 or fis	scal	plan year beginning 01/01/2	2011	and ending	2/31/	2011
Α .	This return/r	eport is for:	X	a single-employer plan	a multipl	e-employer plan (not multiemployer)		a one-participant plan
В	This return/r	eport is:	П	the first return/report	the final	return/report		
			Ī	an amended return/report	a short pl	an year return/report (less than 12 m	onths)	
C	Check box i	f filing under:	X	Form 5558	H	c extension		DFVC program
	oncon box i	r ming andon	Ħ	special extension (enter descri	Ш			
Pa	rt II Ba	asic Plan Info	rma	ation—enter all requested info	' '			
	Name of pl		71 1110	ation—enter an requested init	imation		1b	Three-digit
		S PENSION PLAN	N					plan number
								(PN) ▶ 001
							1c	Effective date of plan
20	Diam anama		lalua a	- :	. /	• • • • • • • • • • • • • • • • • • •	2h	01/01/2008
	N H LENG [ares	s; include room or suite number	r (employer,	r for a single-employer plan)	2 D	Employer Identification Number (EIN) 27-1512597
							20	Sponsor's telephone number
245 N	I. OAK ST.							509-684-5066
	/ILLE, WAS	99114					2d	Business code (see instructions)
								621210
			nd ac	ddress (if same as plan sponsor	,	e")	3b	Administrator's EIN 27-1512597
יוחטנ	I H LENG D	D5, P5		245 N. OA COLVILLE	K ST. E, WA 99114		30	Administrator's telephone number
							30	509-684-5066
4					ne last return	report filed for this plan, enter the	4b	EIN
_			mber	r from the last return/report.			4-	D.V.
	Sponsor's I		04 H	as haginaing of the plan year				PN
							5a	
				, ,			5b	;
С				ount balances as of the end of the		defined benefit plans do not	5c	
6a	<u>'</u>	,				(See instructions.)		X Yes No
		•		. ,	•	ndent qualified public accountant (IQ		
			•	_	•	ions.)		X Yes No
Da		wered "No" to ei nancial Inforr			e Form 5500	-SF and must instead use Form 55	00.	
<u>га</u> 7		s and Liabilities	IIaı	1011		(a) Bandandan a (Mana		(h) Furt of Vern
_					70	(a) Beginning of Year 602958		(b) End of Year 696295
	•					002000		
	•			from line 7a)		602958		696295
8	· · · · · · · · · · · · · · · · · · ·	,		s for this Plan Year	70	(a) Amount		(b) Total
а	,	ons received or rec				, ,		(b) Total
					8a(1)	110000		
	(2) Partici	pants			8a(2)			
	(3) Others	(including rollove	ers)		8a(3)			
b	Other inco	me (loss)			8b	-16663		
С	Total incor	ne (add lines 8a(1	l), 8a	a(2), 8a(3), and 8b)	8c			93337
d				llovers and insurance premiums				
^				o distributions (soo instructions)				
e f				e distributions (see instructions)				
t a				(salaries, fees, commissions)				
g	·			Of and Oal				0
n :				e, 8f, and 8g)				93337
ı				3h from line 8c)				30001
			1000	instructions)	····· 8j			

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Form	5500	-SE	201	1

Page 2 -	1	
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Part IV	Plan	Characteristics
raitiv	г ган	Cital actel 15thcs

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

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

Part	٧	Compliance Questions									
10	Duri	ng the plan year:		Yes	No		Α	mou	nt		
а		there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X						
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X						
С	Wa	s the plan covered by a fidelity bond?	10c		X						
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud ishonesty?	10d		X						
е	insu	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, rance service or other organization that provides some or all of the benefits under the plan? (See uctions.)	10e		X						
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		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h								
i		th was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i								
art	VI	Pension Funding Compliance									
11		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com						X ,	Yes	N	О
12	Is th	is a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction (302 of	ERIS	A?		Yes	X N	0
	If a v	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructing the waiver	th								
		ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		Г		1					
b	Ente	r the minimum required contribution for this plan year			12b						
		r the amount contributed by the employer to the plan for this plan year			12c						
d		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left attive amount)			12d			-		1	
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Υ	es	No)	N/A	١.
Part	VII	Plan Terminations and Transfers of Assets									
13a	Has	a resolution to terminate the plan been adopted in any plan year?	<u></u>			Yes	X No				
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year	1	3a							
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought e PBGC?	under	the co	ontrol				Yes	X N	lo
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the assets or liabilities were transferred. (See instructions.)	he pla	n(s) to)						
1	3c(1)	Name of plan(s):		13	c(2) ⊟	IN(s)		13	Bc(3)	PN(s))
Cauti	ion: A	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	estab	lishe	d.				
		alties of perjury and other penalties set forth in the instructions, I declare that I have examined this retredule MB completed and signed by an enrolled actuary, as well as the electronic version of this return the correct and complete.									

belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	10/02/2012	JOHN LENG
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	10/02/2012	JOHN LENG
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

2011

This Form is Open to Public Inspection

								▶ File as	an attach	ment 1	to Form	5500 or	2200	·SF.							
Fc	r caler	ndar p	lan y	ear 201	1 or f	iscal plan y	ear be	ginning	01/01/2011		-	-		and en	ding	12/31/	2011	1			
•	Roun	d off	amo	unts to	near	est dollar.															
•	Cauti	on: A	pena	alty of \$7	1,000	will be as	sessed	for late filing of	of this repo	ort unle	ess reaso	nable ca	ause i	s establis	hed.						
	Name HN LE			PENSIO	N PL	AN							В	Three-o	J	r (PN))	•		001	
														<u> </u>							
С	Plan s	ponso	or's na	ame as	show	n on line 2	a of Fo	rm 5500 or 55	500-SF				D	Employe	er Ide	ntification	n Nu	ımber (FIN)		
	HN H							5555 6. 55						-151259					.=,		
Ε	Туре о	f plan	: X	Single		Multiple-A	Mu	ıltiple-B	F	F Prio	or year pla	n size:	X 100	or fewer		101-500		More t	than 50)	
Р	art I	В	asic	Infor	mati	ion															
1				ation dat			Month _	12	Day 31		Year 2	2011									
2	Ass		value	allon dal			IVIOITIT _		Day		rear_		_								
_	a		ot vo	luo												2a					586007
	a b															2b					585728
3												(4) h						(0)	F		
3	_	·	•			ount break					3a	(1) N	umbe	er of parti	cıpar	nts 0		(2)	Fundin	g Targe	et (
	a							receiving pay	•	-	3b					0					
	b						S			·····	SD					O O					
	С			particip						_	20(1)										(
		(1)								_	3c(1)					_					595739
		(2)									3c(2)					3					595739
	A	(3)									3c(3) 3d					3					595739
4	d												П			3					393739
4	it th	•						nd complete I	` '	` '			Ш		Г	-					
	а		·	Ū	•	٥.		ıt-risk assump							-	4a					
	b							ions, but disre Itive years an								4b					
5	Effe	ctive	intere	est rate												5					4.96 %
6	Tar	get no	rmal	cost												6					66080
Sta	To the baccorda	pest of a	my know	cable law a	e inforr and reg	mation supplie gulations. In m	y opinion,	chedule and accor each other assum under the plan.													
	SIGN HERE												_				C)7/11/2	2012		
НА	I-TAN	TU				Signa	ature of	actuary										Date 11-038	357		
ALI	LIED C	ONS	ULTA	NTS, IN	IC.	Type or p	rint nam	ne of actuary					_			Most rec			ent nui '0-0188		
) E. AR N DIM/			Y, UNIT 773	D	ſ	Firm na	me							Tele	phone nu	ımbe	er (inclu	uding a	rea cod	e)
						Add	ress of	the firm					_								
			s not	fully ref	lecte	d any regu	lation o	r ruling promu	ulgated und	der the	e statute	in compl	eting	this sche	dule,	check th	e bo	x and	see		
inet	ruction	c																			

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2 - 1

Schedule SB (Form 5500) 2011

Pa	art II	Begin	ning of year	carryove	er and prefunding ba	lanc	es						
				-				(a) (Carryover balance		(b) l	Prefundi	ng balance
7		_			cable adjustments (line 13 f					0			0
8					unding requirement (line 35					0			0
9										0			0
10	Interest	t on line 9	ousing prior year's	s actual ret	urn of -2.79 %					0			0
11					to prefunding balance:								
	a Pre	sent valu	e of excess contril	butions (lin	e 38 from prior year)								71378
	b Inte	rest on (a	a) using prior year	's effective	rate of% excep	t as							0
	C Tota	al availabl	e at beginning of cu	urrent plan	year to add to prefunding bala	ance							71378
	d Por	tion of (c)) to be added to pr	efunding b	alance								0
12	Other re	eductions	s in balances due	to elections	s or deemed elections					0			0
13	Balance	e at begir	nning of current ye	ear (line 9 +	- line 10 + line 11d – line 12	:)				0			0
P	art III	Fun	ding percenta	ages						•			
		•										14	98.32 %
					je							15	98.32 %
					of determining whether car					to reduce			30.02 70
												16	105.86 %
17	If the cu	urrent val	ue of the assets o	f the plan i	s less than 70 percent of th	e fund	ling targ	jet, enter s	such percentage			17	%
P	art IV	Con	tributions and	d liquidi	ty shortfalls								
18	18 Contributions made to the plan for the plan year by employer(s) and employees:												
(N	(a) Dat 1M-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(M	(a) Da '-1M-DD		(b) Amount pa employer((nt paid by oyees
11	/21/2011	l		50000	0								
05	5/03/2012	2		20000	0								
04	/17/2012	2		40000	0								
								•					
						Tota	als ▶	18(b)		110000	18(c)		0
19	Discour	nted emp	loyer contributions	s – see ins	tructions for small plan with	a valu	ation d	ate after th	ne beginning of the	e year:			
	a Cont	ributions	allocated toward u	unpaid min	imum required contributions	s from	prior ye	ears		19a			0
	b Cont	ributions	made to avoid res	strictions ad	djusted to valuation date					19b			0
	C Cont	ributions a	allocated toward mi	nimum req	uired contribution for current	ear ac	djusted t	to valuatior	n date	19c			109378
20	Quarter	rly contrib	outions and liquidit	y shortfalls	s:								
	a Did t	he plan h	nave a "funding sh	ortfall" for t	he prior year?								Yes X No
	b If 20a	a is "Yes,	," were required qu	uarterly ins	tallments for the current yea	ar mac	de in a t	imely man	nner?				Yes No
	C If 20a	a is "Yes,	" see instructions	and compl	ete the following table as ap	plicat	ole:						
					Liquidity shortfall as of e	-		of this pla	n year				
		(1) 19	st		(2) 2nd			(3)	3rd			(4) 4th	1

Pa	rt V	Assumptio	ns used to determ	ine f	unding target and t	arget r	normal cost						
21	Disco	ount rate:											
	a S	egment rates:	1st segment: 1.99%		2nd segment: 5.12%		3rd segment: 6.24 %			N/A, ful	l yield o	curve	used
	b A	pplicable month	(enter code)					21b					0
22	Weig	hted average ret	tirement age					22					64
23	Morta	ality table(s) (see	e instructions)	Pre	escribed - combined	Pres	scribed - separate	Subst	itute				
Pa	rt VI	Miscellane	ous items										
24	Has a	change been m	nade in the non-prescribe	ed act	tuarial assumptions for the	current	plan year? If "Yes," see	instructio	ns re	garding re	quir <u>e</u> d		_
												Yes	X No
25	Has a	a method change	e been made for the curre	ent pl	an year? If "Yes," see inst	ructions	regarding required attac	hment			<u> </u>	Yes	X No
26	Is the	plan required to	provide a Schedule of A	Active	Participants? If "Yes," see	instruc	tions regarding required	attachme	ent			Yes	X No
27					nding rules, enter applicab			27					
Pa	rt VII	Reconcilia	ation of unpaid mir	nimu	ım required contribi	utions	for prior years						
28	Unpa	id minimum requ	uired contributions for all	prior	years			28					0
29					d unpaid minimum required			29					0
30	Rema	aining amount of	f unpaid minimum require	ed cor	ntributions (line 28 minus li	ne 29)		30					0
Pa	rt VIII	Minimum	required contribut	ion	for current year								
31	Targe	et normal cost a	nd excess assets (see in	struct	tions):								
	a Tai	rget normal cost	(line 6)					31a					66080
	b Ex	cess assets, if a	applicable, but not greate	r than	131a			31b					0
32 Amortization installments: Outstanding Balance Installment								ent					
	a Ne	et shortfall amort	ization installment					1001	1				1582
	b W	aiver amortizatio	on installment						0				0
33					ter the date of the ruling le			33					
34	Total	funding requirer	ment before reflecting ca	rryove	er/prefunding balances (line	es 31a -	31b + 32a + 32b - 33)	34					67662
		<u></u>	-		Carryover balance	!	Prefunding balar	nce		To	tal bala	nce	
35			use to offset funding			0		(0				0
36	Additi	ional cash requir	rement (line 34 minus line	e 35)				36					67662
37			•		ontribution for current year	-		37					109378
38	Prese	ent value of exce	ess contributions for curre	ent ye	ear (see instructions)				•				
	a To	tal (excess, if an	ny, of line 37 over line 36))				38a					41716
	b Po	rtion included in	line 38a attributable to υ	use of	prefunding and funding st	andard o	carryover balances	38b					0
39	Unpa	id minimum requ	uired contribution for curr	rent y	ear (excess, if any, of line	36 over l	ine 37)	39					0
40	Unpa	id minimum requ	uired contributions for all	years	3			40					
Pa	rt IX	Pension f	funding relief unde	er Pe	ension Relief Act of	2010 (see instructions)						
41	If a sh	nortfall amortizati	ion base is being amortiz	zed pı	ursuant to an alternative ar	nortizatio	on schedule:						
	a Sch	nedule elected							2	plus 7 year	rs	15 y	ears
	b Elic	gible plan year(s)) for which the election in	n line	41a was made			2	008	2009	2010		2011
42		. , ,	,					42		<u> </u>		<u> </u>	
					d over to future plan years			43	1				

Attachment to 2011 Form 5500 Schedule SB, Line 22- Description of Weighted Average Retirement Age

Plan Name: John Leng DDS Pension Plan EIN: 27-1512597

Plan Sponsor's Name: <u>John H. Leng DDS, PS</u> PN: <u>001</u>

The weighted average retirement age is equal to the normal retirement age of 64

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

Every active plan participants are assumed to retire at age 64

Plan Name: John Leng DDS Pension Plan
EIN / PN: 27-1512597 / 001
2011 Schedule SB, line 19 - Discounted Employer Contributions

5.100.145.500公司 2.25

		В	Prior Year Amounts	ints		Curre	Current Year Amounts	nts	
Date Same Cal	ance Date south Contribution research Amount - Interest Rate.	es:Amounts:	Interest Rate	Adjusted Amount	Late Quarterly	Interest Rate:	other Other	Interest Rate	Adjusted Amount
						-			
11/21/2011	20,000						20,000	4.96%	50,266
4/17/2012	40,000						40,000	4.96%	39,436
5/3/2012	20,000						20,000	4.96%	19,676
	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						000		400 010
l otal	1.10,000	Ē					000,011		109,378

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Department of Labor
Renefits Security Administration

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 6057(b) and 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

2011

This Form is Open to Public Inspection

P	art I Annual Report Identification Inforn	nation						
_	the calendar plan year 2011 or fiscal plan year beginning		01/01	/2011	and ending	12/	31/2011	
Α	This return/report is for:		a multiple-e	mployer plar	(not multiemployer)		a one-participa	ant plan
В	This return/report is:	$\bar{\Box}$	the final ret	urn/report				
	an amended return/repo	ort 🗍 :	a short plar	year return/	report (less than 12 mo	nths)		
C	Check box if filing under: x Form 5558	Ĭ,	automatic e	extension			DFVC program	n
•	special extension (enter							
-			0.667449193.0					
-	art II Basic Plan Information enter all req	uested inform	nation.			1h т	hree-digit	
Id	Name of plan						an number	
	John Leng DDS Pension Plan						PN) ►	001
							ffective date of 1/01/2008	pian
2a	Plan sponsor's name and address; include room or suite	number (emp	lover, if for	single-emplo	ver plan)		mployer Identif	ication Number
	John H Leng DDS, PS		,,		,,		IN) 27-151	
						2c P	lan sponsor's te	elephone number
	245 N. OAK ST.						509) 684-5	
	243 N. OAK SI.						`	see instructions)
US	COLVILLE WA 99114					6	21210	
3a	Plan administrator's name and address (If same as plan s	ponsor, ente	r "Same")			3b ∧	dministrator's E	EIN
	Same							
						3c A	dministrator's to	elephone number
4	If the name and/or EIN of the plan sponsor has changed	since the last	return/repo	ort filed for thi	s plan, enter the	4b ∈	IN	
_	name, EIN, and the plan number from the last return/repo	ort.				4c P	N	
_	Sponsor's Name Total number of participants at the beginning of the plan y	W 100 700	5a	1	3			
b						5b		3
C	Number of participants with account balances as of the electromolete this item)	nd of the plar	ı year (defii	ned benefit pl	ans do not	5c		
6a	Were all of the plan's assets during the plan year invested	d in eligible a	ssets? (See	e instructions	.)		8 8 78 80	X Yes No
b	Are you claiming a waiver of the annual examination and under 29 CFR 2520.104-46? (See instructions on waiver							X Yes No
	If you answered "No" to either 6a or 6b, the plan cann	ot use Form	5500-SF a	ınd must ins	tead use Form 5500.			
P	art III Financial Information							
7	Plan Assets and Liabilities			(a) E	Beginning of Year		(b) End	of Year
a	Total plan assets	6 60 000 00 0	7a		602,958			696,295
b	Total plan liabilities		7b					
C	Net plan assets (subtract line 7b from line 7a)	(•) (() ()	7c		602,958			696,295
8	Income, Expenses, and Transfers for this Plan Year				(a) Amount	W14-E-E-E	(b) 1	Total
a	Contributions received or receivable from: (1) Employers	12 14	8a(1)		110,000			
	(2) Participants		8a(2)					
	(3) Others (including rollovers)		8a(3)					
b			8b		(16,663)			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		8c		FER MANAGEMENT	UK.		93,337
d	Benefits paid (including direct rollovers and insurance pre to provide benefits)		8d					
е	Certain deemed and/or corrective distributions (see instru	ctions)	8e			811		
f	Administrative service providers (salaries, fees, commissi	ons)	8f					
g	Other expenses		8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)		8h			U.		0
í	Net income (loss) (subtract line 8h from line 8c)	9(9	8i		HI HI	A ,		93,337
i	Transfers to (from) the plan (see instructions)	1 KE 196 SKE 18	8j			ast, "		

		1-04								
	Form 5500-SF 2011		Pa	ge 2-		-				
Par	t IV Plan Characteristics									
)a	If the plan provides pension benefits, enter the applicable pension	feature o	codes from the List	t of Plan Charact	eristic C	odes in	the in	structions:		
b	3D If the plan provides welfare benefits, enter the applicable welfare for	eature co	odes from the List	of Plan Characte	ristic Co	des in th	ne inst	ructions:		
Pa	rt V Compliance Questions									
10	During the plan year:					Yes N	0	Am	ount	
a	Was there a failure to transmit to the plan any participant contrib 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fide Were there any nonexempt transactions with any party-in-interes	uciary Co	rrection Program)		. 10a		х			
IJ	on line 10a.)				. 10b	2	х			
С	Was the plan covered by a fidelity bond?				10c		x			
d		s fidelity	bond, that was ca	used by fraud	. 10d	2	x			
е	Were any fees or commissions paid to any brokers, agents, or obtainsurance services or other organization that provides some or a instructions.)	all of the l	benefits under the	plan? (See	. 10e		x			
f	Has the plan failed to provide any benefit when due under the pl	lan? .		# ## ## # #	- 10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount	as of yea	ar end.)		- 10g	:	х			
h	2520.101-3.)			948 % &	. 10h					
j	If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.1	the requ	ired notice or one	of the	. 10i					
Pai	t VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding require 5500))								X Yes	
12	Is this a defined contribution plan subject to the minimum fundin (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as app		ments of section 4	112 of the Code	or sectio	n 302 of	f ERIS	SA?	Yes 2	<u>₹</u> No
а	If a waiver of the minimum funding standard for a prior year is be		ortized in this plan	year, see instruc	tions, an	nd enter	the da	ite of the lett	er ruling	
	granting the waiver			Mo	onth		Day_	Ye	ar	
b	Enter the minimum required contribution for this plan year				. *	_ 12	2b			
С	Enter the amount contributed by the employer to the plan for this	s plan ye	ar			. 12	2c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter negative amount)			s sign to the left o	ofa 	. 12	2d			-1
е	9 1		ding deadline? .	* E (6: 3) (3 8 1		is.	Yes	No []N/A
ar	t VII Plan Terminations and Transfers of Asse	ets								
13a	Has a resolution to terminate the plan been adopted in any plan	-	8 8						Yes 2	KINO
-	If "Yes," enter the amount of any plan assets that reverted to the				H H +	13	-			
	Were all the plan assets distributed to participants or beneficiariof the PBGC?					9		# # (#: 0k0	Yes 2	X No
С	which assets or liabilities were transferred. (See instructions.)	110111 11115	plan to another pr	an(s), identity the	s plants,				WIRL WIREWELL	166120
_	13c(1) Name of plan(s):					13c(2) EIN	l(s)	13c(3) Pi	V(s)
Cau	tion: A penalty for the late or incomplete filing of this return/re	port will	be assessed unle	ess reasonable	cause is	s establ	ished			
SB c	er penalties of perjury and other penalties set forth in the instruction or Schedule MB completed and signed by an enrolled actuary, as w	ns, I decl	are that I have exa e electronic version	mined this return of this return/re	n/report, port, and	includin d to the	g, if a best o	pplicable, a s of my knowle	Schedule dge and	
elie	f, it is true, correct, and complete.		-12.1.							
SI	GN gentiere		7/3//12	JOHN LENG						

Date

Date

HERE

SIGN

HERE

Signature of plan administrator

Signature of employer/plan sponsor

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

JOHN LENG

JLENGDD1

Schedule SB, line 32 - Schedule of Amortization Bases

07-11-2012

JOHN LENG DDS PENSION PLAN 27-1512597/001

FOR THE PLAN YEAR 01/01/2011 THROUGH 12/31/2011

Type of Base	Present Value of	Date Base	Years Remaining	Amortization
	Remaining Instalments	Established	Amortization Period	Installment
Shortfall	10,011	12/31/11	7	1,582

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

JOHN LENG DDS

PENSION PLAN

27-1512597/001

FOR THE PLAN YEAR 01/01/2011 THROUGH 12/31/2011

FUNDING METHOD

As prescribed in IRC Section 430.

INTEREST RATES

Segment rate 1 1.990% Years 0-5

Years 6-20

Segment rate 2 5.120%

Years over 20 Segment rate 3 6.240%

PRE-RETIREMENT

MORTALITY TABLE --None.

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

BACKWARD SALARY PROJ. Based on increase of average earnings

POST-RETIREMENT

MORTALITY TABLE --

2011 Funding Target - Combined - IRC 430(h)(3)(A).

EXPENSE LOAD --

None

COST OF LIVING

None

417(e)

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

INTEREST RATES

Years 0-5

Segment rate 1 2.470%

Years 6-20

Segment rate 2 5.070%

Years over 20 Segment rate 3 6.100%

MORTALITY TABLE -- 2011 Applicable Mortality Table for 417(e) (Unisex)

Actuarial Equivalence

PRE-RETIREMENT

INTEREST --

6.000%

MORTALITY TABLE --None.

POST-RETIREMENT

INTEREST --

6.000%

MORTALITY TABLE -- 1994 GROUP ANNUITY RESERVING Unisex Proj to 2002.

Schedule SB, part V - Statement of Actuarial Assumptions/Methods JOHN LENG DDS

PENSION PLAN

27-1512597/001

FOR THE PLAN YEAR 01/01/2011 THROUGH 12/31/2011

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

PRE-RETIREMENT:

INTEREST -- 8.500%

POST-RETIREMENT: INTEREST --

8.500%

MORTALITY TABLE -- 1984 UNISEX TABLE.

PERMISSIVELY AGGREGATED PLANS: Tested as Single Plan.

COMPENSATION:

Use Current Compensation to calculate the

Benefit Accrual Rate (Annual Method).

TESTING AGE:

Normal Retirement Age.

Schedule SB, part V - Summary of Plan Provisions

JOHN LENG DDS PENSION PLAN

27-1512597/001 FOR THE PLAN YEAR 01/01/2011 THROUGH 12/31/2011

TYPE OF ENTITY

S corporation.

DATES

Effective-01/01/2008 Valuation-12/31/2011 Eligibility-12/31/2011 Year-end-12/31/2011 Top Heavy Years - 2008, 2009, 2010, 2011

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 date of hire.

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 - Upon attainment of age 64, and completion of 3 years of participation.

EARLY - No provisions.

AVERAGE COMPENSATION -- (retrospective salaries)

FUNDING - 3 Highest consecutive years.

ACCRUED BENEFIT - 3 Highest consecutive years.

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

PLAN BENEFITS

RETIREMENT--

TIERED UNIT BENEFIT FORMULA - Greater of Percent of average monthly compensation or Dollar amount per month times years of Credited Service based upon Participant classification. The Monthly Benefit shall be offset by the monthly benefit provided by the account balance under the defined contribution plan maintained by the Employer.

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

Minimum benefit - None

Maximum benefit - None

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

TEFRA Minimum Benefit: 2.000% of compensation per year plan is top heavy, limited to 10 yrs of participation.

2.000% actuarially adjusted for normal form of benefit.

PLAN IS SUPER TOP HEAVY

Schedule SB, part V - Summary of Plan Provisions

JOHN LENG DDS

PENSION PLAN

27-1512597/001

FOR THE PLAN YEAR 01/01/2011 THROUGH 12/31/2011

NORMAL FORM

Life Annuity.

DEATH BENEFIT

Present value of accrued benefits.

ACCRUED BENEFIT

Unit Accrual based upon Participant Classification(calculated as of end of plan year);

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is lesser amount computed using a) 4.420%

interest and 94 GAR mortality unisex projected to 2002 or b) plan actuarial equivalence interest and mortality.

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).

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

Figure 2 at attachment to Form	5500 OI 5500-				
For calendar plan year 2011 or fiscal plan year beginning 01/01/2011		and ending	12/3	1/2011	
▶ Round off amounts to nearest dollar.					
Caution: A penalty of \$1,000 will be assessed for late filling of this report unless reason	onable cause is	established			
A Name of plan	B	Three-digit			
John Leng DDS Pension Plan		plan numbe	г (PN)	•	001
	11129				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D	Employer Ide	ntificatio	Number	(EIN)
John H Leng DDS, PS		27	-15125	97	
E Type of plan: Single Multiple-A Multiple-B F Prior year pl	lan size: X 100	or fewer	101-500	П Мог	e than 500
Part I Basic Information	20-91				
1 Enter the valuation date: Month 12 Day 31 Year_	2011				
The the valuation date.			- 10	THE PERSON	
			2a		586,007
a Market valueb Actuarial value			2b		585,728
		r of participar	_	(2)	Funding Target
3 Funding target/participant count breakdown a For retired participants and beneficiaries receiving payment 3a	(1) Numbe	TOI participal	0	(2)	0 O
			0		0
b To terminated vested participants ************************************	CANCEL STATE	. Contract them			
C For active participants: (1) Non-vested benefits					0
					595,739
(2) Vested benefits	Thympic Service	SHE DEVISION IN	3		595,739
(3) Total active					595,739
d Total			3	MIND OF THE	393,139
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)		i E	- 18		The Author Wash Alle
a Funding target disregarding prescribed at-risk assumptions		_	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for at-risk status for fewer than five consecutive years and disregarding loading fa	or plans that ha	ave been	4b		
5 Effective interest rate			5		4.96
6 Target normal cost	*******	*********	6		66,080
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements accordance with applicable law and regulations. In my opion, each other assumption is reasonable (taking into accombination, offer my best estimate of anticipated experience under the plan.	and attachments I	f any is complete	and accura reasonable	ate Each pres a expectations	sribed assumption was applied in s) and such other assumptions, in
SIGN HERE Here Tan Tu			0	7/11/20	012
Signature of actuary				Date	
HAI-TAN TU			1	1-03857	7
Type or print name of actuary			Most red	ent enrollr	ment number
ALLIED CONSULTANTS, INC.			(909	9) 670-	0188
Firm name		Tele	phone n	umber (in	cluding area code)
190 E. ARROW HWY, UNIT D					
US SAN DIMAS CA 91773					
Address of the firm					
If the actuary has not fully reflected any regulation or ruling promulgated under the statute	e in completing	this schedul	e, check	the box ar	nd see

P	ar	10	2
	aч		-

Schedule SB (Form 5500) 2011		Page 2

Pai	rt II	Beginning of year	carryover	and prefunding bala	nces						
						(a) C	arryover balance		(b) F	refundi	ng balance
7				able adjustments (line 13 fro		*					
		CHOIN A M SOUTH CAROLIDATION ST. C. SCOUTE SA SEL						0			
8				nding requirement (line 35 fr				٥			
9											0
10								0			0
11	The state of the s										
	,	sent value of excess contri						114			71,378
	b Inter	rest on (a) using prior year	s effective r	ate of	t as						0
				year to add to prefunding b		rest all the					71,378
				llance				00			
12			account the man of the	or deemed elections				0			
13				line 10 + line 11d - line 12)				0			0
Pa	rt III	Funding percenta	ages								
		EL		******						14	98.32 %
				e						15	98.32 %
	Prior ye	ear's funding percentage for	r purposes	of determining whether carr	over/pref	unding balar	nces may be used t	o redu	ce	16	105.86 %
17				s less than 70 percent of the				****		17	%
Pa	rt IV	Contributions an	d liquidit	v shortfalls							
				ear by employer(s) and emp	loyees:						
(M	(a) Dat M-DD-Y			(c) Amount paid by employees) Date D-YYYY)	(b) Amount p employer				unt paid by oyees
11/	/21/20	11	50,000		04/17	//2012 40		40,0	00		
05/	/03/20	12	20,000								
					-				_		
								_			
	- Total 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	BOB. TERRILINGVENI	NOTE OF TAXABLE PARTY.	ersica 7400 go no stu	Totals	► 18(b)	-	10.0	00 18(c)		0
40	Discour		A PAR ING	tructions for small plan with		, ,			00 [(.)	l	
19		• •		imum required contribution f				19a			0
				djusted to valuation date				19b			0
				equired contribution for curre				19c			109,378
20		rly contributions and liquid			in jour ac	games to ve	addition addo				
		·		he prior year?			• • • • • • • • • • • • • • • • • • • •			[Yes X No
				tallments for the current yea							Yes No
				ete the following table as ap		,				VETT-	THE MEN PLEY
	- 11 20	a to 100, coo mondon	2.10 00111p1	Liquidity shortfall as of end		er of this pla	ın year				
		(1) 1st		(2) 2nd		(3)	3rd		10	(4) 4t	h

Pa	Part V Assumptions used to determine funding target and target normal cost										
21	1 Discount rate:										
	a Segment rates:		1st segment:	2nd segment:	3rd segment:		N/A, full yield curve used				
			1.99 %	5.12 %	6.24 %						
						21b	0				
						22	64				
23	23 Mortality table(s) (see instructions)										
Pa	Part VI Miscellaneous items										
24				uarial assumptions for the curren							
	attachment										
	5 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment										
						attachmer	nt				
27				nding rules, enter applicable code		27					
Pa	rt VII			m required contributions							
=				ears		28	0				
29	Total Control			d unpaid minimum required contri							
						29	0				
30	Rem	aining amount o	of unpaid minimum required co	ntributions (line 28 minus line 29)	* * * * * * * * * * * *	30	0				
Pa	rt VII	I Minimum	required contribution f	or current year							
31	Targ	et normal cost,	adjusted, if applicable (see inst	ructions)							
	а Та	rget normal cost	t (line 6)			31a	66,080				
2				31a		31b	C				
32		rtization installm			Outstanding Bala	ance	Installment				
						10,011	1,582				
	b Wa	aiver amortizatio	on installment			0	C				
33	lfav	vaiver has been	approved for this plan year, en	ter the date of the ruling letter gra	inting the approval	00					
) and the waived amount .		33					
34	Total	I funding requirer	ment before reflecting carryover	/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	67,662				
-				Carryover balance	Prefunding Bala	ance	Total balance				
35	Pala	nees elected to	use to offset funding								
33				0		0					
36	Addi	tional cash requ	irement (line 34 minus line 35)			36	67,662				
37				ontribution for current year adjust		37					
	(line	19c)					109,378				
38	Pres	ent value of exc	ess contributions for current ye	ear (see instructions)			T				
		M-10012-01-10-01-2				38a	41,716				
	b Po	rtion included in	line 38a attributable to use of	prefunding and funding standard	carryover balances	38b	(
39	Unpa	aid minimum red	quired contribution for current y	ear (excess, if any, of line 36 ove	r line 37)	39					
40	Unpa	aid minimum red	quired contribution for all years	******		40					
Pa	rt IX	Pension	funding relief under Pe	ension Relief Act of 2010	see instructions)						
41	If a sh	nortfall amortizat	tion base is being amortized pu	ursuant to an alternative amortizat	ion schedule:						
	a Schedule elected										
	b Eligible plan year(s) for which the election in line 41a was made										
42		7411-00		. a.		42					
43	Exces	ss installment ad	cceleration amount to be carrie	d over to future plan.years		43					