	Form 5500-SF	/ee	OMB Nos. 1210-0110 1210-0089			
	Department of the Treasury Internal Revenue Service	_	Benefit	ctions 104 and 4065 of the Employee	<b>`</b>	2011
En	Department of Labor nployee Benefits Security Administration	Retirement Income Security Act of	1974 (ERI	SA), and sections 6057(b) and 6058 Code (the Code).		This Form is Open to Public
P	ension Benefit Guaranty Corporation	Complete all entries in accord	dance witl	n the instructions to the Form 5500	)-SF.	Inspection
		entification Information				•
For	calendar plan year 2011 or fisca				9/30/2	
Α -	This return/report is for:	a single-employer plan	•	-employer plan (not multiemployer)		a one-participant plan
Β.	This return/report is:	the first return/report		eturn/report		
		an amended return/report		n year return/report (less than 12 mc	onths)	-
C	Check box if filing under:	Form 5558		extension		DFVC program
		special extension (enter descriptio				
		nation—enter all requested informa	ation		41	
	Name of plan N KAISER, PC PENSION PLAN	1			10	Three-digit plan number
ALLA	IN RAISER, FOT ENSION FEAT	•				(PN) ▶ 005
					1c	Effective date of plan 10/01/1998
		ess; include room or suite number (er	mployer, if	for a single-employer plan)	2b	Employer Identification Number
ALLA	N KAISER, PC					(EIN) 11-2313255
					2c	Sponsor's telephone number 212-996-6771
	PARK AVENUE APT. 8D YORK, NY 10028				2d	Business code (see instructions) 621111
	Plan administrator's name and N KAISER, PC	address (if same as plan sponsor, er 1040 PARK A			3b	Administrator's EIN 11-2313255
		NEW YORK,	NY 10028		3c	Administrator's telephone number 212-996-6771
4		lan sponsor has changed since the la	ast return/	report filed for this plan, enter the	4b	EIN
а	name, EIN, and the plan numb Sponsor's name	er from the last return/report.			4c	PN
	1	the beginning of the plan year			5a	2
b	Total number of participants at	the end of the plan year			5b	2
C		count balances as of the end of the p	• •		5c	
6a	,			(See instructions.)		X Yes No
b	Are you claiming a waiver of th	e annual examination and report of a	an indeper	dent qualified public accountant (IQF	PA)	
		0,		ons.) SF and must instead use Form 550		Yes No
Pa	rt III Financial Informa		5111 5500-	or and must mistead use rorm oot	<i>i</i> 0.	
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End of Year
а	Total plan assets		7a	1382998		1532820
b	Total plan liabilities		7b	0		0
С	Net plan assets (subtract line 7	b from line 7a)	7c	1382998		1532820
8	Income, Expenses, and Transf	ers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or recei	vable from:	8a(1)			
			8a(2)			
			8a(3)			
b	() ()			149822		
с	· · · ·	8a(2), 8a(3), and 8b)	8c			149822
d	Benefits paid (including direct r	ollovers and insurance premiums				
•	· ,	ive distributions (as a instructions)	8d			
e f		ive distributions (see instructions) s (salaries, fees, commissions)	8e 8f		_	
л П	· ·	s (salaries, tees, commissions)				
g h	•	Be, 8f, and 8g)	8g 8h			
i		e 8h from line 8c)				149822
j		e instructions)	8j			
	( ) I (	AD Control Numbers, and the instructions for	oj	l		Form 5500 SE (2014)

Page 2 - 1

#### Part IV Plan Characteristics

- **9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1A 1F 1I 3D
- **b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part	V	Compliance Questions								
10	Duri	ng the plan year:		Yes	No	A	mount			
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		×					
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		×					
С	Was	s the plan covered by a fidelity bond?	10c	Х			2	200000		
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty?	10d		х					
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		Х					
g	Did 1	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10q		Х					
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		х					
i		h was answered "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	10i							
Part	VI	Pension Funding Compliance								
11       Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))       X       Yes       No										
12	Is th	is a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	e or se	ection :	302 of	ERISA?	Yes	X No		
	`	es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)								
	gran	vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru ting the waiverMor	nth							
lf y	ou c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		-		1				
b	Ente	r the minimum required contribution for this plan year			12b					
С		r the amount contributed by the employer to the plan for this plan year			12c					
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left tive amount)			12d					
е	Will t	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A		
Part	VII	Plan Terminations and Transfers of Assets								
13a	Has	a resolution to terminate the plan been adopted in any plan year?	·····		`	Yes X No				
	lf "Ye	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?					Yes	X No		
С	lf du	ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify th h assets or liabilities were transferred. (See instructions.)								
1	3c(1)	Name of plan(s):		13	<b>c(2)</b> El	IN(s)	13c(3)	PN(s)		
Caut	ion: A	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	use is	estab	lished.				

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.	12/27/2012	DR. ALLAN KAISER
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	12/27/2012	DR. ALLAN KAISER
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

	SCHEDULE SB			SB		Single-En						efit Plan			OME	3 No. 12	210-0110		
		(Fo	rm 5500)			A	ctua	rial	Inform	natior	า					201	1		
			ent of the Treasu Revenue Service			This schedule is re	auired to	o ha fil	led under s	action 10	4	of the Employee					-		
E	mplove		tment of Labor its Security Admi	inistration		Retirement Income	Security	Act o	f 1974 (ERI	SA) and	se		,	Thi	s Forn	n is Op	oen to l	Public	;
			it Guaranty Corp						ue Code (th	,		00 SE			I	nspec	tion		
For	calen	dar pl	an year 2011	1 or fiscal pla	in ye		an atta 10/01/20		nt to Form	5500 or	55	and ending	09/30	/201:	2				
				nearest doll		0 0													
	Cauti	on: A	penalty of \$1	1,000 will be	asse	essed for late filing	of this re	eport ι	unless reas	onable ca	aus	se is established	•						
		of plan	n R, PC PENSI								E	B Three-digit					005		
ALL		NOLI										plan numbe	er (PN)		•				
				shown on lin	e 2a	of Form 5500 or 5	500-SF				0	D Employer Id	entificatio	on Nu	umber	(EIN)			
ALL	AN K	AISER	l, PC									11-2313255							
<b>F</b> 7									<b>D</b>			100 m (mm )	404 50	<u>,</u> п		uh			
	ype o	f plan:	<u> </u>	Multiple-	A	Multiple-B			Prior year pla	an size: )	X	100 or fewer	101-50	)	More	than 50	00		
	rt I		sic Inforr																
1			aluation dat	ie:	Μ	lonth <u>10</u>	Day	01	Year	2011									
2	Ass												2a						1504
	a b												2a 2b						1504
3				ant count bre						(1) N	Jur	mber of participa			(2)	Fundir	ng Targ	≏t	
Ū	a	Ũ	• • •			ciaries receiving pa	vment		3a	(1)	Vui		0		(2)	i unun	ig raig		C
	b								3b				1						921
	с		ctive particip																
		(1)	Non-vested	benefits					3c(1)										C
		(2)	Vested bene	efits					3c(2)										C
		(3)	Total active.						3c(3)				1						C
	d								. 3d		_	٦	2						921
4	lf the	e plan	is in at-risk s	status, check	the	box and complete	lines (a)	and (	b)		••								
				• • •		ibed at-risk assum							4a						
	b					sumptions, but disr onsecutive years ar							4b						
5	Effe							·、	0				5					6.3	0%
6	Targ	jet noi	mal cost										6						0
T a	o the b ccorda	est of m nce with	applicable law a	e information sup and regulations. I	n my (	in this schedule and acco opinion, each other assur prience under the plan.													
	IGN																		
Н	ERE										_				12/27/2	2012			
					gnati	ure of actuary									Date	050			
NAC		NTAA	KOV ZISKIN								_				11-05				
ECO	NOM	IC GR	OUP PENSI	I ype o	•	nt name of actuary							Most ree			94-906			
				0		rm name					_	Tele	phone n					le)	
		VENU K, NY	JE 10001			in nume										uunig t		,	
				A	ddre	ess of the firm					_								
	actua ctions		s not fully ref	lected any re	egula	ation or ruling prom	ulgated	under	the statute	in compl	eti	ng this schedule	, check t	he bo	ox and	see			
			Reduction A	Act Notice a	nd C	MB Control Num	oers, se	e the	instructior	s for Fo	rm	1 5500 or 5500-\$	SF.	S	Schedu	ule SB	(Form		2011 12611

Г

Pa	art II	Beginnin	ig of year o	carryove	er and prefunding ba	lances							
								(a) (	Carryover balance	;	(b)	Prefundir	ng balance
7		0 0			cable adjustments (line 13 f	•				24121			0
8					unding requirement (line 35					1003			0
9	Amount	t remaining (li	ne 7 minus lin	ie 8)						23118			0
10	Interest	on line 9 usir	ng prior year's	actual ret	urn of <u>2.40</u> %					555			0
11	Prior ye	ar's excess c	contributions to	be added	d to prefunding balance:								
	a Pres	sent value of	excess contrib	outions (lin	e 38 from prior year)								0
		( )	0. /		rate of <u>6.53</u> % excep								0
	<b>C</b> Tota	al available at b	peginning of cu	irrent plan year to add to prefunding balance									0
	<b>d</b> Port	tion of (c) to b	e added to pr	efunding b	alance								0
12	Other re	eductions in b	alances due t	o election	s or deemed elections				:	22906			0
13	Balance	e at beginning	g of current ye	ar (line 9 +	⊦ line 10 + line 11d – line 12	)				767			0
P	art III	Fundin	g percenta	qes									
14	Funding		• •	-								14	80.02 %
-					ge							15	163.30 %
	Prior ye	ear's funding p	percentage for	<sup>.</sup> purposes	poses of determining whether carryover/prefunding balances may be used to reduce					се	16	120.66 %	
17	7 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage								17	%			
P	art IV	Contrib	outions and	d liauidi	ty shortfalls								
					ear by employer(s) and emp	olovees:							
	(a) Dat	e	(b) Amount pa	aid by	(c) Amount paid by	(a)	Date		(b) Amount p		(	c) Amour	nt paid by
(N	1M-DD-Y	YYY)	employer(	s)	employees	(MM-D	D-YYY)	()	employer	(S)		emplo	byees
								- (1 )				<u> </u>	
						Totals		8(b)			18(c)		
19					tructions for small plan with				5 5	r í	1		
	_				imum required contributions		-			19a			0
	<b>b</b> Cont	ributions mad	le to avoid res	trictions a	djusted to valuation date					19b			0
		ributions alloca	ated toward mir	nimum req	uired contribution for current y	ear adjuste	ed to val	uatior	n date	19c			0
20		-	ns and liquidity										
	<b>a</b> Did tl	he plan have	a "funding sho	ortfall" for t	the prior year?							······∐	Yes 🗙 No
	<b>b</b> If 20a	a is "Yes," we	re required qu	arterly ins	tallments for the current yea	r made in	a timely	man	ner?				Yes No
	<b>C</b> If 20a	a is "Yes," see	e instructions a	and compl	ete the following table as ap								
		(1) 1 of			Liquidity shortfall as of e	nd of quart	er of thi					(1) 1+6	
	(1) 1st				(2) 2nd		(3) 3rd		(4) 4th			1	

Page **3** 

\_\_\_\_\_

Pa	rt V	Assumptio	ns used to determine	funding target and tar	get normal c	ost				
21	Discou	unt rate:								
	<b>a</b> Se	gment rates:	1st segment: 2.03%	2nd segment: 5.20%		3rd segment: 6.30 %		N/A, full yiel	d curve	used
	<b>b</b> Ap	plicable month	(enter code)				21b			0
22	Weigh	ted average ret	irement age				22			69
23	Mortal	ity table(s) (see	e instructions) X Pr	escribed - combined	Prescribed - se	eparate	Substitu	ite		
Ра	rt VI	Miscellane	ous items							
24		-	nade in the non-prescribed ac	•						X No
25	Has a	method change	e been made for the current p	an year? If "Yes," see instru	ctions regarding	required attac	chment		Yes	X No
26	Is the	plan required to	provide a Schedule of Active	Participants? If "Yes," see in	nstructions regard	ding required	attachmen	t	Yes	X No
27			or (and is using) alternative fu				27		1	
Ра	rt VII	Reconcilia	ation of unpaid minim	um required contribut	ions for prio	r years				
28	Unpaid	d minimum requ	ired contributions for all prior	years	•		28			0
29	Discou	unted employer	contributions allocated toward	d unpaid minimum required c	ontributions from	prior years	29			0
30	Remai	ining amount of	unpaid minimum required co	ntributions (line 28 minus line	29)		30			0
Ра	rt VIII	Minimum	required contribution	for current year						
31	Targe	t normal cost ar	nd excess assets (see instruc	tions):						
	<b>a</b> Targ	get normal cost	(line 6)				31a			0
	<b>b</b> Exc	ess assets, if a	pplicable, but not greater thar	1 31a			31b			0
32	Amorti	ization installme	ents:		Out	standing Bala	ance	Installr	nent	
	<b>a</b> Net	shortfall amorti	ization installment				0			0
	<b>b</b> Wa	iver amortizatio	n installment				0			0
33			approved for this plan year, er Day Year				33			0
34	Total f	unding requirer	nent before reflecting carryov	er/prefunding balances (lines	31a - 31b + 32a	+ 32b - 33)	34			0
				Carryover balance	Pre	efunding bala	nce	Total ba	lance	
35			use to offset funding		0		0			0
36	Additio	onal cash requir	ement (line 34 minus line 35)				36			0
37	Contril	butions allocate	toward minimum required c	ontribution for current year ad	djusted to valuation	on date	37			0
38		,	ess contributions for current ye							
			y, of line 37 over line 36)	,			38a			0
	-	<b>,</b>	line 38a attributable to use of				38b			0
39			uired contribution for current y		-		39			0
40	Unpaid	d minimum requ	uired contributions for all years	5			40			
Pa	rt IX	Pension f	funding relief under Pe	ension Relief Act of 20	10 (see instr	ructions)				
41	If a sho	ortfall amortizati	ion base is being amortized p	ursuant to an alternative amo	rtization schedul	e:				
								2 plus 7 years	15 ye	ears
	<b>b</b> Eligi	ble plan year(s)	) for which the election in line	41a was made						2011
42	-		n adjustment				42			
			celeration amount to be carrie				43			

	Form 5500-SF	OMB Nos. 1210-0110 1210-0085				
	Department of the Treasury Internal Revenue Service		Benefit	ections 104 and 4065 of the Employ	ee	2011
	Department of Labor	Retirement Income Security Act	of 1974 (Ef	RISA), and section 6057(b) and 6058		This Form is Open to Public
	Pension Benefits Security Administration Pension Benefit Guaranty Corporation			e Code (the Code).		Inspection
		Complete all entries in accord dentification Information	lance with	the instructions to the Form 5500	-SF.	
	the calendar plan year 2011 or fi	- the second	10/01	/2011 and ending	09/	/30/2012
		x a single-employer plan		employer plan (not multiemployer)	 	1
	, <u> </u>				L_	a one-participant plan
D	This return/report is:	the first return/report	the final re	•		
		an amended return/report	•	n year return/report (less than 12 mon	ths)	1
С	Check box if filing under:	x Form 5558	automatic	extension	L	DFVC program
		special extension (enter description		· · · · · · · · · · · · · · · · · · ·		
		mation enter all requested infor	mation.		<u></u>	
1a	Name of plan					hree-digit lan number
	Allan Kaiser, PC Pens	sion Plan				PN) ▶ 005
						Effective date of plan
2a	Plan anonaor's name and addr	ess; include room or suite number (em	nlovor if fo	r single employer plan)		.0/01/1998
£0	Allan Kaiser, PC		pioyer, ir io	r single-employer plany		mployer Identification Number EIN) 11-2313255
				-	-	Plan sponsor's telephone number
	1040 Park Avenue Apt.	80				(212) 996-6771
	1040 Fark Avenue Apt.					Business code (see instructions)
US		NY 10028				521111
3a	Plan administrator's name and Same		<b>3b</b> A	dministrator's EIN		
	Same			-	-	
					<b>3c</b> A	dministrator's telephone number
				-		
4		an sponsor has changed since the las	t return/rep	ort filed for this plan, enter the	<b>4b</b> E	IN
а	name, EIN, and the plan numbe Sponsor's Name	er nom the last return report.			<b>4c</b> F	PN
5a	Total number of participants at	the beginning of the plan year	• • •		5a	2
b		the end of the plan year			<u>5b</u>	2
С	, ,	count balances as of the end of the pla	•		5c	· ·
6a		ring the plan year invested in eligible a				XYes No
	Are you claiming a waiver of the	e annual examination and report of an	independer	nt qualified public accountant (IQPA)		
		See instructions on waiver eligibility and		•	• •	, XYes No
<b>.</b>		er 6a or 6b, the plan cannot use For	m 5500-SF	and must instead use Form 5500.		
7	Plan Assets and Liabilities	lation	Τ	(a) Beginning of Year		(b) End of Year
	Total plan assets		. 7a	1,382,998	+	1,532,820
a b	Total plan liabilities		. 7a . 7b	1,302,998		1,332,820
č	Net plan assets (subtract line 7	b from line 7a)	. 7c	1,382,998	1	1,532,820
8	Income, Expenses, and Transfe			(a) Amount		(b) Total
а	Contributions received or received	vable from:				
	(1) Employers		. 8a(1)		-	
	(2) Participants		. <u>8a(2)</u>		-	
b	(3) Others (including rollovers) Other income (loss)		. 8a(3) . 8b	149,822	-	
c		••••••••••••••••••••••••••••••••••••••	. 80 . 80	143,022	-	149,822
ď	Benefits paid (including direct n	ollovers and insurance premiums				149,022
	to provide benefits)		. <u>8d</u>		-	
e		ve distributions (see instructions) .	. <u>8e</u>		-	
f		s (salaries, fees, commissions) .	. <u>8f</u>		-	
9		••••••••••••••••••••••••••••••••••••••	. <u>8g</u>			
h i		le, 8f, and 8g)	. <u>8h</u>		-	1/0 000
0 I		8h from line 8c)	. <u>8i</u> . 8j			149,822
<u>_</u>		e instructions)		Listiana far Farm FEOD SE	1	Earm 5500 SE (2011)

For erwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF. Form 5500-SF (2011) v.012611

	Form 5500-SF 2011 Page 2-		ND-1909				
Par	IV Plan Characteristics						
9a	f the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Character	ristic (	Codes	in the	instructions	s:	
b	1A 1F 1I 3D If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteria	stic C	odes i	n the ii	nstructions:		
Par	t V Compliance Questions						
10	During the plan year:	<u></u>	Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in	10a		x			
b	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported			1			22020-0-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
	on line 10a.)	10b		X			
c	Was the plan covered by a fidelity bond?	10c	x	ļ			200,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		x			
е	Were any fees or commisions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		x			
f	Has the plan failed to provide any benefit when due under the plan?	10f		x		**************************************	
g		10a		x			
9 h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR	10g		x			
	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i					
Par	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comple 5500))	ete So	hedul	e SB (	Form	X Yes	No
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)	section	on 302	2 of EF	IISA? .	. 🗌 Yes	X No
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction granting the waiver	ons, a ith	nd ent	ter the Day	date of the	letter ruling Year	
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		Г	4.01	1	na a a ga a la mana a mana ana da mana a	
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 year		· ⊨	12c		• W/#• •• •• •• •• •• •• •• ••	
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of negative amount)	а •••		12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		• •		Yes	No	□N/A
Par							
13a	Has a resolution to terminate the plan been adopted in any plan year?	• •	• •			. 🗌 Yes	X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	•	•••	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought unof the PBGC?	• •	• •	trol		. 🗌 Yes	X No
с 	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	olan(s	s) to	get and the second second	and a state of the	·····	
	13c(1) Name of plan(s):	ļ	1;	3c(2) E	EIN(s)	13c(3)	PN(s)
				• *			
		<u> </u>		H-CALONIC OFFICIAL	·		
Caut	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable ca	ause	is est	ablish	ed.		
Unde	r penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/	report	, inclu	ding, if	applicable,	a Schedule	3
SB o	Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, it is true, correct, and complete.	ort, ar	nd to t	he bes	t of my know	wledge and	

belief, it is true, correct, and complete.	1 /	
SIGN X alla Vann	12/10/1C	Allan Kaiser MD
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

#### 5500-SF Electronic Filing Authorization

Allan Kaiser, PC Pension Plan Plan Name: EIN/PN: 11-2313255/005 Plan Year: 10/01/2011 - 09/30/2012

I hereby authorize Economic Group Pension Services, Inc. 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.

Plan Administrator Harn alle 1 12-10 1/2 (date)

Plan Sponsor

(sign)

(date)

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

Allan Kaiser, PC Pension Plan 11-2313255 / 005 For the plan year 10/1/2011 through 9/30/2012

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

SCHEDULE SB	Single-Er	nployer Def	ined Ber	nefit Plan		OMB No. 1210-0110
(Form 5500)	_	ctuarial Inf				0044
Department of the Treasury				- -		2011
Internal Revenue Service Department of Labor Employee Benefits Security Administrati	This schedule is req Retirement Income S In		(ERISA) and s		-	This Form is Open to Public Inspection
Pension Benefit Guaranty Corporation	▶ File as	an attachment to F	orm 5500 or	5500-SF.		
For calendar plan year 2011 or fiso		10/01/2011		and ending	09/	30/2012
Round off amounts to neares	t dollar.					
Caution: A penalty of \$1,000 w	ill be assessed for late filing of	of this report unless	reasonable ca			
A Name of plan			:	B Three-digit		
Allan Kaiser, PC Pension	ı Plan			plan numbe	r (PN)	► 005
C Plan sponsor's name as shown	on line 2a of Form 5500 or 5t	500-SF		D Employer Ider	ntificati	on Number (EIN)
Allan Kaiser, PC					-2313	
	<					· · · · · · · · · · · · · · · · · · ·
E Type of plan: X Single Mu	ltiple-A 🔲 Multiple-B	F Prior ye	ear plan size:	100 or fewer	101-50	00 🔲 More than 500
Part I Basic Informatio	n					-
1 Enter the valuation date:		Day 01 Y	ear 2011			
2 Assets:						
					2a	1,504
<b>b</b> Actuarial value	• • • • • • • • • • • • • • • • • • • •			•••••	2b	1,504
3 Funding target/participant cou	unt breakdown		(1) N	umber of participan	its	(2) Funding Target
a For retired participants a	nd beneficiaries receiving pa	yment 3a	a		0	0
<b>b</b> For terminated vested p	articipants		b		1	921
<b>c</b> For active participants:						
(1) Non-vested benefit	s	3c(	1)			0
(2) Vested benefits .		<u>3c(</u>	2)			. 0
(3) Total active		<u>3c(</u>	3)		1	0
d Total			d		2	921
4 If the plan is in at-risk status,	check the box and complete	lines (a) and (b)				
a Funding target disregare	ling prescribed at-risk assump	ptions	• • • • • • • • • • • • • • •		4a	-
	at-risk assumptions, but dism nan five consecutive years an				4b	
5 Effective interest rate	• • • • • • • • • • • • • • • • • • • •				5	6.30
6 Target normal cost	• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • •	••••••	6	0
Statement by Enrolled Actuary To the best of my knowledge, the informa accordance with applicable law and regul combination, offer my best estimate of an	ations. In my opion, each other assump	mpanying schedules, state otion is reasonable (taking	ements and attachn into account the ex	nents, if any, is complete perience of the plan and	and accu reasonal	rate. Each presribed assumption was applied in ble expectations) and such other assumptions, in
SIGN HERE	have a dere	s'				12/27/2012
	Signature of actuary	1. A. A.				Date
Nachman Yaako	ov Ziskind, Esq.					11-05856
T	ype or print name of actuary	Mir Mi E		1		ecent enrollment number
Economic Grou	p Pension Services	··			(21	2) 494-9063
333 7th Avenu	Firm name ae			Tele	phone	number (including area code)
US New York	NY 10001					
	Address of the firm					
If the actuary has not fully reflected instructions	any regulation or ruling prom	nulgated under the s	tatute in comp	leting this schedule	, chec	k the box and see
For Paperwork Reduction Act No	tice and OMB Control Num	bers, see the instru	uctions for Fo	orm 5500 or 5500-8	SF.	Schedule SB (Form 5500) 2011 v.012611

Schedule SB (Form 5500) 2011

Pa	rt II Beg	ginning of year	carryov	er and prefunding bala	nces				-	**********************************	*****	
L						(a) (	Carryover balance		(b) P	refundi	ng balance	
7		0 0 1 0		licable adjustments (line 13 fro			24,	121				0
8				funding requirement (line 35 fro		- -	1,	003			·	0
9	Amount rema	aining (line 7 minus l	ine 8)	• • • • • • • • • • • • • • • • • • • •			23,	118				0
10	Interest on lir	ne 9 using prior year	's actual re	eturn of2.40%				555				0
11	Prior year's e	excess contributions	to be adde	ed to prefunding balance:								
	a Present va	alue of excess contr	butions (lin	ne 38 from prior year)								0
	<b>b</b> Interest or otherwise	n (a) using prior year provided (see instru	's effective ctions)	e rate of <u>6.53</u> % excep	t as							0
	c Total avai	lable at beginning of	current pla	an year to add to prefunding b	alance							0
	<b>d</b> Portion of	(c) to be added to p	refunding l	palance	•••••							0
12	Other reducti	ons in balances due	to election	ns or deemed elections			22,	906				0
13	Balance at be	eginning of current y	ear (line 9	+ line 10 + line 11d - line 12).	••••			767				0
Pa	rt III Fi	unding percent	ages	an fan en de fan de								
14	Funding targe	et attainment percen	tage				• • • • • • • • • • • • • • • • • • • •			14	80.02	%
15	Adjusted fund	ding target attainme	nt percenta	age						15	163.30	%
16				s of determining whether carry						16	120.66	%
17				is less than 70 percent of the						17		%
Pa	rt IV C	ontributions an	d liquid	ity shortfalls		*****						
				year by employer(s) and empl	oyees:					*****		
	(a) Date	(b) Amount p	aid by	(c) Amount paid by	(	a) Date	(b) Amount (		(		unt paid by	
(M)	M-DD-YYYY)	employer(	S)	employees		DD-YYYY)	employe	r(s)		emp	loyees	1014/02/06/0707
		· · · · · · · · · · · · · · · · · · ·				*****						
						<u>9</u>						
					<b> </b>							
			••••••••••••••••••••••••••••••••••••••			······						
******												
		ļ		<u> </u>	Totals	i ▶ 18(b)			18(c)	T	****	
40	<u></u>						the beginning of the	-				1212220342404
19				structions for small plan with a				e year. 19a				0
				nimum required contribution fr	-	-	F	19b				0
				adjusted to valuation date				190 19c		,		0
				required contribution for current	nt year a	ajusted to va	aluation date	190				
20	· ·	ntributions and liquid		the prior year?				1			Yes X N	
	-											
				stallments for the current year		a uneiy ma	anner:		•••••	···· L		ر 
	C If 20a is "Y	res," see instruction	s and com	plete the following table as app Liquidity shortfall as of end		er of this pl						
	(1)	1st	[	(2) 2nd		(3)	3rd	T	(4) 4th			
*******			[								1	

Page 3

Part V Assumptions	used to determine fu	Inding target and target I	normal cost		
21 Discount rate:					10.000.000
<b>a</b> Segment rates:	1st segment: 2.03 %	2nd segment: 5.20 %	3rd segment: 6.30 %		N/A, full yield curve used
b Applicable month (en	ter code)			21b	0
				22	69
23 Mortality table(s) (see in:			cribed - separate	] Substitut	θ .
Part VI Miscellaneou	s items	999-1			ny ny faritr'i Alexandria Alexandria yn yn yn yn yn yn deraitr yn hyfraf yn yngyrdi
		arial assumptions for the current	plan year? If "Yes " see	instruction	s regarding required
					· · · · · · · · Yes X No
					Yes X No
-					t Yes 🕱 No
		ding rules, enter applicable code			
,				27	
1		n required contributions		L	
				28	(
		ars			·
			1	29	(
		ributions (line 28 minus line 29)		30	(
1.	quired contribution fo				
					****
	sted, if applicable (see instru			31a	
			,	31b	
b Excess assets, if appli	cable, but not greater than 3	31a			
<b>32</b> Amortization installment			Outstanding Bala		Installment
a Net shortfall amortizat	ion installment	• • • • • • • • • • • • • • • • •		0	
<b>b</b> Waiver amortization in	stallment			0	· · · · · · · · · · · · · · · · · · ·
		er the date of the ruling letter gra ) and the waived amount .		33	(
34 Total funding requiremen	t before reflecting carryover/p	prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	
	T	Carryover balance	Prefunding Bala	nce	Total balance
25 Delevers sleeted to you	to offect funding		<u></u>		
35 Balances elected to use requirement		0		o	
				36	
37 Contributions allocated t	oward minimum required co	ntribution for current year adjuste	ed to valuation date	37	(
38 Present value of excess					
		· · · · · · · · · · · · · · · · · · ·		38a	
		refunding and funding standard of		38b	
				39	
		ar (excess, if any, of line 36 over		40	
	ed contribution for all years nding relief under Per	nsion Relief Act of 2010 (			
		suant to an alternative amortizati			·
		· · · · · · · · · · · · · · · · · · ·			] 2 plus 7 years 🔲 15 years
<b>b</b> Eligible plan year(s) for	or which the election in line 4	1a was made		🗌 200	8 2009 2010 2011
				42	
······································					

## Schedule SB, Part V Summary of Plan Provisions

### Allan Kaiser, PC Pension Plan

11-2313255 / 005

#### For the plan year 10/1/2011 through 9/30/2012

Employer: Type of Entity -	Allan Kaiser, PC C-Corporation			
	EIN: 11-2313255 TIN: Plan #: 005			
<u>Dates:</u>	Effective - 10/1/1998Year end - 9/30/2012Valuation - 10/1/2011Top Heavy Years - 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010			
Eligibility:	All employees excluding non-resident aliens, members of an excluded class and union			
	Minimum age - 21 Months of service - 12			
Hours Required for -	Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000			
Plan Entry -	- 10/01 or 04/01 the plan year on or next following eligibility satisfaction.			
	Attainment of age 65 and completion of 5 years of participation Not provided			
Average Compensation: Top Heavy Minimum Benefit -	<ul><li>Highest 3 consecutive years of service</li><li>Highest 5 consecutive top heavy years of participation</li></ul>			
Plan Benefits: Retirement -	Frozen benefit formula			
Accrued Benefit -	Frozen accrued benefit as of 10/28/2010			
	Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum			
Death Benefit -	- Present Value of Vested Accrued Benefit			
Top Heavy Minimum:	Frozen Top-Heavy benefit			
IRS Limitations:	415 Limits - Percent: 100 Dollar: \$200,000			
	Maximum 401(a)(17) compensation - \$245,000			
Normal Form:	Life Annuity			
Optional Forms:	Lump Sum Life Annuity Guaranteed for 10 Years Joint with 50%, 75% or 100% Survivor Benefit			
Vesting Schedule:	Years         Percent           0-1         0%           2         20%           3         40%           4         60%           5         80%           6         100%			

Service is calculated using all years of service except years prior to plan effective date

### Schedule SB, Part V Summary of Plan Provisions

## Allan Kaiser, PC Pension Plan

11-2313255 / 005

For the plan year 10/1/2011 through 9/30/2012

### Present Value of Accrued Benefit: Based on Actuarial Equivalence only

#### <u>417(e):</u>

Interest Rates -	Segment #	Years	Rate %
	Segment 1	0 - 5	2.22
	Segment 2	6 - 20	4.23
	Segment 3	> 20	5.28

Mortality Table - 11E - 2011 Applicable Mortality Table for 417(e) (unisex)

#### Actuarial Equivalence:

Pre-Retirement -	Interest -	5%
	Mortality Table -	None
Post-Retirement -	Interest -	5%
	Mortality Table -	G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

## Schedule SB, Part V

# **Statement of Actuarial Assumptions/Methods**

### Allan Kaiser, PC Pension Plan

11-2313255 / 005

For the plan year 10/1/2011 through 9/30/2012

Valuation Date:	10/1/2011					
Funding Method: Age	As prescribed in IRC Section 430 - Eligibility age at nearest birthday and other ages at nearest birthday					
	New participants are included in current year's valuation					
Prospective Compensation - Highest 3 consecutive years of service						
Form of Payment - Assumed form of payment for funding is Life Annuity						
Interest Rates	- Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)					
	Segment #	Year	Rate %			
	Segment 1	0 - 5	2.03			
	Segment 2	6 - 20	5.20			
	Segment 3	> 20	6.30			
Pre-Retirement -	,	None None				
	Turnover/Disability -	None				
	Salary Scale - Expense Load -	None				
	Ancillary Ben Load -	None				
Post Potizoment	-		Eunding	Target Combined IPC 420/b//2/(A)		
Post-Retirement -	Mortality Table -11C - 2011 Funding Target - Combined - IRC 430(h)(3)(A)Cost of Living -None					
Asset Valuation Method:	Fair market value of assets adjusted for contributions under IRC 430(g)(4)					
Discrimination Test Assumption	<u>ıs:</u>					
HCE Determination -	Based on all employe	es				
Otherwise Excludable -	Otherwise Excludable	Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees				
410(b)/401(a)(4) Testing:						
Pre-Retirement -	Interest - 8	.5%				
Post-Retirement -	Interest - 8	.5%				
	Mortality Table - A	pplicable Mor	tality Tab	le - IRC 417(e)(3)		
Permissively Aggregated Plans -	Not tested As Single Plan					
Compensation -	Use current compensation to calculate the benefit accrual rate (annual method)					
Testing Age -	Use social security retirement age or attained age, if older					
Normal Form for MVAR -	Joint with 50% Survivor Benefits					