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

2012

This Form is Open to Public Inspection

			Complete all entries in a	ccordance with the instru	ctions to the Form 550	0-5F.				
	art I		Identification Information							
For	calenda	ar plan year 2012 or fis		1/2012	<u> </u>	12/31/2	2012			
A	This retu	urn/report is for:	a single-employer plan	a multiple-employer p	olan (not multiemployer)		a one-participant plan			
В	This retu	urn/report is:	the first return/report	the final return/report						
			an amended return/report	a short plan year retur	n/report (less than 12 m	onths)	_			
C	Check b	oox if filing under:	Form 5558	automatic extension			DFVC program			
			special extension (enter desc	cription)						
Pa	art II	Basic Plan Info	rmation—enter all requested in	formation						
	Name of	•				1b	Three-digit			
LYDE	ELL JEW	ELRY PROFIT SHAF	RING PLAN				plan number (PN) 001			
						1c	Effective date of plan	_		
						10	01/01/2007			
2a	Plan sp	onsor's name and ad	dress; include room or suite numb	per (employer, if for a single	-employer plan)	2b	Employer Identification Number	_		
LYDI	ELL JEV	VELRY DESIGN STU	DIO, INC.				(EIN) 13-3676421			
						2c	Sponsor's telephone number			
3 WE	ST 35T	H STREET, 10TH FLO NY 10001	OOR				212-239-4546			
INEVV	TORK,	NY 10001				2d	Business code (see instructions)			
20	Diaman	daninintantantantantantan	d address Vossa as Disa Crass	an Nama Doma an Dia	- C Address	2h	423940			
Sa	Plan ac	aministrator's name ar	nd address XSame as Plan Spon	sor NameSame as Pla	n Sponsor Address	30	Administrator's EIN			
						3c	Administrator's telephone number	_		
4	If the co			the least notice of the left of the	and the salar and and a	41.				
4			e plan sponsor has changed since mber from the last return/report.	the last return/report filed t	or this plan, enter the	4b EIN				
а		or's name				4c	PN			
5a	Total n	number of participants	at the beginning of the plan year.			5a	3	80		
b	Total n	number of participants	at the end of the plan year			5b	3	33		
С	Numbe	er of participants with	account balances as of the end of	the plan year (defined ben	efit plans do not					
	comple	ete this item)				5c	3	33		
		•	s during the plan year invested in	•	•		X Yes No)		
b			the annual examination and repo (See instructions on waiver eligil				X Yes □ No	n.		
			ther line 6a or line 6b, the plan					•		
Cau			or incomplete filing of this retur							
							ncluding, if applicable, a Schedule	_		
SB	or Sche	dule MB completed ar	nd signed by an enrolled actuary,							
beli	ef, it is t	rue, correct, and comp	olete.							
SIG	N	Filed with authorized/	valid electronic signature.	04/26/2013	MICHELLE SERRUY	4				
HE		Signature of plan a	dministrator	Date	Enter name of individ	ual sin	gning as plan administrator	_		
SIG	:NI		valid electronic signature.	04/26/2013	MICHELLE SERRUY		grining do plair darminociator			
HE								_		
Signature of employer/plan sponsor Date Enter name of individual signing as employer Preparer's name (including firm name, if applicable) and address; include room or suite number (optional) Preparer's telephone						gning as employer or plan sponsor parer's telephone number (optional)	_			
Topulor o tolophono han						(optional)				
								_		

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					_					
	rt III Financial Information		T							
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of			
	Total plan assets	7a	58675					9408		
	Total plan liabilities	7b	50075	0			0			
	Net plan assets (subtract line 7b from line 7a)	7c	58675	6			940895			
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total			
а	Contributions received or receivable from: (1) Employers	8a(1)	14982	9						
	(2) Participants	8a(2)	10890							
	(3) Others (including rollovers)	8a(3)	1713	39						
b	Other income (loss)	8b	7827							
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						35413	39	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d		0				00 110		
е	Certain deemed and/or corrective distributions (see instructions)	8e		0						
f	Administrative service providers (salaries, fees, commissions)	. 8f		0						
g	Other expenses	8g		0						
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							0	
i	Net income (loss) (subtract line 8h from line 8c)	8i						3541	39	
j	Transfers to (from) the plan (see instructions)	8j		0						
Pai	t IV Plan Characteristics		<u> </u>							
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2T 3D	feature co	odes from the List of Plan Char	acteris	stic Co	des in	the instruction	ns:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Coc	les in t	he instructior	ıs:		
Par	W Compliance Questions									
10	•				Yes	No				
	During the plan year: Was there a failure to transmit to the plan any participant contribu	tions withi	in the time period described in	I	163	140	A	mount		
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	uciary Cor	rection Program)	10a		X				
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	,	•	10b		X				
				10c	Χ				50	0000
	Did the plan have a loss, whether or not reimbursed by the plan's			100					500	0000
	or dishonesty?			10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all of									
	instructions.)			10e		X				
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of vear	end.)	10q	X					2425
h		(See instr	uctions and 29 CFR	10g 10h		X			-	<u>2135</u>
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10ii						
Part		1-0		101						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form									
11-	5500) and line 11a below)						<u> </u>	16	<u>^</u>	No
		inter the amount from Schedule SB line 39								
12								No		
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, If a waiver of the minimum funding standard for a prior year is being the standard for a prior year is being the standard for a prior year.	ng amortiz	ed in this plan year, see instru		, and e	_			uling	
	granting the waiver.			ith		Day	Y	ear		
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	•				12b				
<u> </u>	Enter the minimum required contribution for this plan year					120				

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	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will 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	
	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 under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	1 3c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

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 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

2012

This Form is Open to Public Inspection

		rt Identification Information								
For	calendar plan year 2012 or	fiscal plan year beginning	01/01/2012	and ending	12/3	31/2012				
Α .	This return/report is for:	x a single-employer plan	a multiple-employer p	lan (not multiemployer)	a one-participant plan					
В .	This return/report is:	the first return/report	the final return/report							
		an amended return/report	a short plan year retu	m/report (less than 12 m	onths)					
C	Check box if filing under:	Form 5558	automatic extension		П	DFVC progra	m			
•	one on the contract of the con	special extension (enter description	1)		_					
#\$50 Q	nt II Basic Plan Int	formation enter all requested infor								
	Name of plan	ioimation enter an requested infor	itation		1b Th	ree-digit				
		C'I dhanin pia			1	an number	001			
	Lydell Jewelry Pro	orit Sharing Plan			(PN) ► 001 1c Effective date of plan					
					01/01/2007					
2a	Plan sponsor's name and Lydell Jewelry De	address; include room or suite number (e sign Studio, Inc.	mployer, if for a single	e-employer plan)	2b Employer Identification Number (EIN) 13-3676421					
					2c Sp	onsor's telep	hone number			
	3 West 35th Stree	+ 10th Floor			2c Sponsor's telephone number (212) 239-4546					
	3 West 33th Bilee	c, roth brook			2d Business code (see instructions)					
	New York	NY 10001				23940	·····			
3a	Plan administrator's name	and address 🗓 Same as Plan Sponso	r Name 🔲 Same as	Plan Sponsor Address	3b Ad	lministrator's	EIN			
					3c Ad	iministrator's	telephone number			
				4						
4	If the name and/or FIN of	the plan sponsor has changed since the	ast return/report filed	for this plan, enter the	4b Ell	N				
4	name, EIN, and the plan n	number from the last return/report.	ast return report med	or this plan, office the	TO LIN					
а	Sponsor's name				4c PN	N.				
5a	Total number of participan	its at the beginning of the plan year			5a		30			
b		its at the end of the plan year			5b		33			
С	complete this item)	th account balances as of the end of the p			5c		33			
		ets during the plan year invested in eligibl				**********	X Yes No			
b	Are you claiming a waiver	of the annual examination and report of a	in independent qualifi	ed public accountant (IQI	PA)		FF Vaa □Na			
		6? (See instructions on waiver eligibility a					XYes No			
		either line 6a or line 6b, the plan cann								
		te or incomplete filing of this return/re					cable a Schedule			
SB	der penalties of perjury and For Schedule MB completed lief, it is true, correct, and co	f other penalties set forth in the instruction d and signed by an enrolled actuary, as w omplete.	ell as the electronic v	e examined this return/repor	t, and to	the best of m	y knowledge and			
300	V		4.22-13	Michelle Serruya	a.					
2000	IGN ERE Signature of ⊯an∖a	desinistrator	Date		ual signing as plan administrator					
П	ERE Signature of pan a	diministrator	4.22./3			as plan admi	Illottatoi			
SIGN							or plan apanaar			
HERE Signature of employer/plan sponsor Date Enter name of individual signing as expreparer's name (including firm name, if applicable) and address; include room or suite number (optional) Preparer's to					number (optional)					
Pre	eparer's name (including hir	in name, ii applicable) and address, inclu-	de tooth of saile nam	oei (optional)	Ticpaic	a o totophone	number (optionar)			

Par	Part III Financial Information										
30.000,000	lan Assets and Liabilities		(a) Beginning of Year		(b) End of Year						
	otal plan assets	7a	586,75	6			940,895				
	otal plan liabilities	7b		0				0			
C N	let plan assets (subtract line 7b from line 7a)	7c	586,75	56			940,895				
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total				
	Contributions received or receivable from:	8a(1)	149,82	29							
	1) Employers	8a(2)	108,90	00							
	3) Others (including rollovers)	8a(3)	47.400								
	Other income (loss)	8b	78,27	71							
	otal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						354,139			
d	Benefits paid (including direct rollovers and insurance premiums o provide benefits)	8d		0							
e (Certain deemed and/or corrective distributions (see instructions)	8e		0							
f /	Administrative service providers (salaries, fees, commissions)	8f		0		a estados	100 March 1994				
g	Other expenses	8g		0							
	otal expenses (add lines 8d, 8e, 8f, and 8g)	8h			200			00			
	Net income (loss) (subtract line 8h from line 8c)	8i					1	354,139			
تـــز	ransfers to (from) the plan (see instructions)	8j		0							
	t 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: 2A 2E 2F 2G 2J 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:										
Pai	t V Compliance Questions										
					Yes	No	А	mount			
<u>10</u> a	During the plan year: Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiducians)	tions with	in the time period described in ection Program)	10a		х					
b	Were there any nonexempt transactions with any party-in-interest	? (Do not	include transactions reported	10b		x					
	on line 10a.)			10c	х			500,000			
	Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's			100	21			300,000			
d	or dishonesty?			10d		х					
е	Were any fees or commisions paid to any brokers, agents, or oth insurance service or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	10e		х					
f	Has the plan failed to provide any benefit when due under the pla	n?	***************************************	10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year	end.)	10g	х			2,135			
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instr	uctions and 29 CFR	10h		х					
i	If 10h was answered "Yes," check the box if you either provided t exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10i							
Pai	t VI Pension Funding Compliance										
11	College II I I I I I I I I I I I I I I I I I							☐ Yes ☒ No			
118	Enter the amount from Schedule SB line 39					11a					
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of the Code	or se	ction 3	302 of	ERISA?	Yes X No			
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)										
a	the state of the standard for a microscopic ho	ing amorti	zed in this plan year, see instruc	ctions, nth _	and o	enter f Da	he date of that	ne letter ruling Year			
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedul	e MB (Fo	rm 5500), and skip to line 13.								
b	Enter the minimum required contribution for this plan year			*******		12b					

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	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will 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?	□ Y	es 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 under the of the PBGC?			Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	0		
	3c(1) Name of plan(s):	c(2) EIN	(s)	13c(3) PN(s)
			······	
Part	VIII Trust Information (optional)			
14a	Name of trust	14b Trust's EIN		

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