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).

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

2012

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Annual Report Identification Information For calendar plan year 2012 or fiscal plan year beginning and ending a single-employer plan a one-participant plan A This return/report is for: a multiple-employer plan (not multiemployer) the first return/report the final return/report **B** This return/report is: an amended return/report a short plan year return/report (less than 12 months) Form 5558 DFVC program automatic extension **C** Check box if filing under: special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan Three-digit JOHN LENG DDS PENSION PLAN plan number 001 (PN) **>** 1c Effective date of plan 01/01/2008 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number JOHN H LENG DDS, PS 27-1512597 (EIN) Sponsor's telephone number 509-684-5066 245 N. OAK ST. COLVILLE, WA 99114 Business code (see instructions) 621210 **3a** Plan administrator's name and address Same as Plan Sponsor Name Same as Plan Sponsor Address Administrator's EIN 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. a Sponsor's name 4c PΝ Total number of participants at the beginning of the plan year 5a 3 **b** Total number of participants at the end of the plan year..... 5_b 0 Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) **b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete. Filed with authorized/valid electronic signature. 05/15/2013 JOHN LENG SIGN **HERE** Signature of plan administrator Enter name of individual signing as plan administrator Date 05/15/2013 SIGN Filed with authorized/valid electronic signature. JOHN LENG **HERE** Enter name of individual signing as employer or plan sponsor Signature of employer/plan sponsor Date Preparer's name (including firm name, if applicable) and address; include room or suite number (optional) Preparer's telephone number (optional)

Form 5500-SF 2012 Page **2**

Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) End	of Ye	ar	
a	Total plan assets	7a	69629		1		(2) =::0	<u> </u>)
	Total plan liabilities	7b							C)
С	Net plan assets (subtract line 7b from line 7a)	7c	69629	95					()
	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) 1	Γotal -		
	Contributions received or receivable from:		(1)							
	(1) Employers	8a(1)	5000	0						
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
<u>b</u>	Other income (loss)	8b	6465	0						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						11	14650)
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	81094	5						
e	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						8	10945	5
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						-6	96295	5
j_	Transfers to (from) the plan (see instructions)	8j								
Pai	rt IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 3D	feature co	des from the List of Plan Char	acteris	tic Cod	les in	the instru	ctions:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cteristi	c Code	s in t	he instruct	ions:		
Par	t V Compliance Questions									
10	•			I	Yes	No		A	1	
a	During the plan year: Was there a failure to transmit to the plan any participant contribution.	tions withi	n the time period described in		162			Amo	unt	
h	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	ıciary Corı	ection Program)	10a		X				
	on line 10a.)			10b		X				
С	Was the plan covered by a fidelity bond?			10c		X				
d	Did the plan have a loss, whether or not reimbursed by the plan's 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 cinstructions.)			10e		X				
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Χ				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end)			Χ				
— h	If this is an individual account plan, was there a blackout period? ((See instru	uctions and 29 CFR	10g		X				
	2520.101-3.)			10h						
	exceptions to providing the notice applied under 29 CFR 2520.10	1-3		10i						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							X	Yes	No
11a	Enter the amount from Schedule SB line 39				1	1a				0
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ction 30	02 of	ERISA?		Yes	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,		•							
a	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			and er	nter th Day	ne date of	the lett Year		ing
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.		ı		T			
b	Enter the minimum required contribution for this plan year				1	2b				

	Form 5500-SF 2012 Page 3 - 1				
	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Enter the amount contributed by the employer to the plan for this plan year	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?	X	es 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		X Yes	No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) twhich assets or liabilities were transferred. (See instructions.)	0		_	
1	3c(1) Name of plan(s):	3c(2) Ell	N(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)				

14b Trust's EIN

14a Name of trust

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

2012

This Form is Open to Public Inspection

						▶ FI	le as an attachi	ment to For	n 5500 or	5500	-SF.							
Fo	r calendar	pla	n year 2012	2 or f	iscal plan y	ear beginning	01/01/2012				and end	ding	12/31/2	2012				
					est dollar.													
			enalty of \$7	1,000	will be ass	essed for late f	iling of this repo	rt unless rea	sonable ca	ause i	s establis	hed.						
	Name of p		S PENSIO	NI DI	ΛNI					В	Three-d	ligit				C	01	
30	I III LLING	טט	3 FLINSIO	INFL	AIN						plan nu	mbe	r (PN)		•			
С	Plan spon	sor's	s name as	show	n on line 2	a of Form 5500	or 5500-SF			D	Employe	r Ide	ntification	n Nu	mber (EIN)		
	HN H LEN						J. 3333 J .				-1512597					,		
											1012001							
E	Type of pla	n:	X Single	П	Multiple-A	Multiple-B	F	Prior year	olan size:	X 100	or fewer	П	101-500	П	More t	han 500		
D	art I	226	sic Infor	mat	ion	<u> </u>			<u> </u>									
1						Month 11	Day 30	Vaar	2012									
2		e va	aluation dat	ie.	ľ	//Ontri	Day <u>30</u>	rear	2012									
_	Assets:	+	luo									Г	2a					734700
													2b					
3									(4) h						(0)	C di	T	734700
3					ount break			3a	(1) [Numbe	er of partion	cıpar			(2)	Funding	rarget	
						٠.	payment						0					0
				•	irticipants			30					0					0
			participan		C.			20/4)	_									
	(1)								_				_					705070
	(2)												2					725376
	(3)												2					725376
_													2					725376
4							olete lines (a) an					г						
	_	·	ŭ	•	0.		mptions						4a					
							isregarding trans rs and disregard						4b					
5						·	is and disregare						5					4.22 %
6													6					96
			rolled Act															
	To the best of	f my	knowledge, the	e infor	nation supplied		d accompanying sche											
						opinion, each other erience under the p	assumption is reason lan.	nable (taking into	account the	experie	nce of the pla	an and	i reasonable	expe	ctations)	and such	other assu	mptions, in
9	SIGN																	
	HERE													C	4/25/2	013		
•					Signa	ture of actuary				_					Date	010		
ΗΔΙ	-TAN TU				Oigila	iare or actuary									11-038	257		
1 17 (1	174110				Type or pri	nt name of act	uarv			_			Most rece				hor	
ΔΙΙ	IED CON	2111	TANTS, IN	IC.	Type of pil	int name of acti	uary						IVIOST TEC				ibei	
ALL	ILD CON	30L	TANTO, IIV	VC.		irm name				_		Tolor	phone nu			0-0188	oo oodo	١
190	E. ARRO	W F	HWY, UNIT	D	Г	IIIII IIaiiie						i eieļ	priorie riu	шье	i (illicic	iuilig ale	ea coue)
SA	N DIMAS,	CA	91773															
					Addı	ess of the firm												
If the	e actuary h	nas	not fully ref	flecte	d any regul	ation or ruling p	oromulgated und	der the statut	e in compl	leting	this sched	dule,	check th	e bo	x and	see		
	uctions		•			0.	-											ш

Page 2	-	
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Schedule SB (Form 5500) 2012

Pa	rt II	Begin	ning of Year	Carryov	er Pref	unding Bala	ınc	es							
	•								(a)	Carryover balance		(b)	Prefundi	ng bala	nce
		U	nning of prior year			,		•			0				0
8			or use to offset pr	•	•						0				0
9	Amoun	t remainii	ng (line 7 minus li	ne 8)							0				0
10	Interest	t on line 9	using prior year's	s actual ret	urn of	7.18 _%					0				0
11	Prior ye	ear's exce	ess contributions t	o be added	l to prefu	nding balance:									
	a Prese	ent value	of excess contrib	utions (line	38a from	prior year)									41716
			using prior year's provided (see ins												1890
	C Total	available	at beginning of cu	rrent plan ye	ar to add	to prefunding ba	aland	e							43606
	d Porti	on of (c)	to be added to pre	efunding ba	lance										0
12	Other re	eductions	s in balances due	to elections	or deem	ed elections					0				0
13	Balance	e at begir	nning of current ye	ear (line 9 +	line 10 +	- line 11d – line	12).				0				0
Pa	art III	Fun	ding Percent	ages											
14	Funding	g target a	ttainment percent	age									14	10	1.29 %
15	Adjuste	ed funding	g target attainmen	t percentag	je								15	10	11.29 %
16										nces may be used)	16	9	7.93 %
17	If the cu	urrent val	ue of the assets o	of the plan is	s less tha	n 70 percent of	the	funding targe	et, enter s	such percentage			17		%
Pá	art IV	Con	tributions an	d Liquid	ity Sho	rtfalls									
18	Contrib	utions ma	ade to the plan for	the plan y	ear by en	nployer(s) and e	empl	oyees:							
(M	(a) Dat M-DD-Y		(b) Amount p employer			mount paid by mployees		(a) Dat (MM-DD-Y		(b) Amount pa employer(:		(c) Amou emple	nt paid byees	by
08	/13/2012	2		30000			0								
10	/15/2012	2		20000			0								
									1				1		
								Totals ▶	18(b)		50000	18(c)			0
19			•			•				he beginning of the					
	_		allocated toward	•						· ·	19a				0
			made to avoid res							· ·	19b				0
			allocated toward m			ribution for curre	nt ye	ear adjusted to	valuatio	n date	19c				50640
20		-	outions and liquidi			0							V	1	П
			_										<u> </u>	Yes	∐ No
									a timely	manner?			·····L	Yes	X No
	C If line	20a is "	Yes," see instructi	ons and co		ne following tabli ity shortfall as c			of this nic	an vear					
		(1) 19	st		(2)	2nd	n en	u oi quarter c	or this pia (3)	an year 3rd			(4) 4th	ı	
		. ,	0		. , ,			0	. ,		0				0

		•	ns Used to Determine	Funding Target and Targe	et Normal Cost				
21	Discoun	t rate:							
	a Segm	nent rates:	1st segment: 1.69%	2nd segment: 4.56%	3rd segment: 5.60 %		N/A, full yield	d curve	used
	b Applic	cable month (enter code)			21b			0
22	Weighte	d average ret	irement age			. 22			64
23	Mortality	table(s) (see	e instructions)	escribed - combined Pre	scribed - separate	Substitut	е		
Pa	rt VI N	liscellane	ous Items						
24	Has a ch	nange been m	nade in the non-prescribed act	uarial assumptions for the current			· · -	d Yes	X No
25	Has a m	ethod change	been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Yes	X No
26	Is the pla	an required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment.		Yes	X No
27	If the pla	an is subject to	o alternative funding rules, en	er applicable code and see instruc		27	<u> </u>		
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years				
28			•	years		28			0
29				I unpaid minimum required contrib					
				anpara minimani reganea cerane		29			0
30	Remaini	ng amount of	unpaid minimum required cor	ntributions (line 28 minus line 29)		. 30			0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Target r	normal cost ar	nd excess assets (see instruct	ions):					
	a Target	normal cost ((line 6)			. 31a			96
	_		·	line 31a		31b			96
32		ation installme	·		Outstanding Bala	ance	Installr	nent	
	a Net sh	nortfall amortiz	zation installment			0			0
	b Waive	er amortization	n installment			0			0
33	If a waiv	er has been a	approved for this plan year, en	ter the date of the ruling letter gran		33			
34	Total fur	nding requiren	nent before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34			0
				Carryover balance	Prefunding bala	nce	Total ba	lance	
35			use to offset funding	C		0			0
36	Addition	al cash requir	ement (line 34 minus line 35)			36			0
37				ontribution for current year adjuste		37			50640
38	Present	value of exce	ss contributions for current ye	ar (see instructions)		•			
	a Total (excess, if any	, of line 37 over line 36)			. 38a			50640
				orefunding and funding standard c		38b			0
39				ear (excess, if any, of line 36 over		39			0
40						40			
Pa	rt IX			Pension Relief Act of 2010)			
41	If an elec		le to use PRA 2010 funding re						
	a Sched	lule elected					2 plus 7 years	15 y	ears/
	b Eligibl	e plan year(s)	for which the election in line	41a was made					2011
42						42			
			celeration amount to be carrie			43			

Attachment to 2012 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 2012 Schedule SB, line 19 - Discounted Employer Contributions

			Prior Year Amounts	nts	THE RESERVE THE PERSON NAMED IN	Currer	Current Year Amounts	ats	
Date	Contribution	Amount	Interest Rate	Adjusted Amount	Late Quarterly Amount	Interest Rate	Other	Interest Rate	Adjusted Amount
8/13/2012	30,000						30,000	4.13%	30,469
10/15/2012	20,000						20,000		20,171
Total	50,000	0			2		50,000		50,640

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).

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation Complete all entries	s in accordance with the instru	ctions to the Form 5500-S	F.	
Part I Annual Report Identification Informa				
For calendar plan year 2012 or fiscal plan year beginning	01/01/2012	and ending	12/31/2012	
A This return/report is for:		an (not multiemployer)	a one-particip	pant plan
B This return/report is:	the final return/report			
an amended return/repo	ort 📗 a short plan year retui	n/report (less than 12 mont		
C Check box if filing under: Form 5558	automatic extension		☐ DFVC progra	m
special extension (ente	r description)			
Part II Basic Plan Information enter all requ	ested information			
1a Name of plan		1	b Three-digit	
John Leng DDS Pension Plan			plan number (PN) ▶	001
boin heng bbb rension rian		1	c Effective date o	
			01/01/2008	
Plan sponsor's name and address; include room or suite John H Leng DDS, PS	e number (employer, if for a single	e-employer plan)	2b Employer Ident (EIN) 27-15	
		2	2c Sponsor's telep (509) 684-	
245 N. OAK ST.			2d Business code	(see instructions)
US COLVILLE WA 99114		_	621210	
3a Plan administrator's name and address X Same as P	lan Sponsor Name 🔲 Same as I	Plan Sponsor Address	3b Administrator's	EIN
	11	3	3c Administrator's	telephone number
· · · · · · · · · · · · · · · · · · ·			4h en	
If the name and/or EIN of the plan sponsor has changed name, EIN, and the plan number from the last return/rep	d since the last return/report filed to	or this plan, enter the	4b EIN	
a Sponsor's name	5010		4c PN	
5a Total number of participants at the beginning of the plan	vear		5a	3
b Total number of participants at the end of the plan year			5b	0
C Number of participants with account balances as of the complete this item)	end of the plan year (defined ben	efit plans do not	5c	
6a Were all of the plan's assets during the plan year investi				X Yes No
b Are you claiming a waiver of the annual examination and under 29 CFR 2520.104-46? (See instructions on waive	d report of an independent qualific	ed public accountant (IQPA))	X Yes No
If you answered "No" to either line 6a or line 6b, the				
Caution: A penalty for the late or incomplete filing of thi				
Under penalties of perjury and other penalties set forth in the SB or Schedule MB completed and signed by an enrolled ac belief, it is true, correct, and complete.	e instructions, I declare that I have	e examined this return/repo	rt, including, if appl	icable, a Schedule ny knowledge and
bener, it is true, contest, and complete.	5/2/12	JOHN LENG		
SIGN	3/5/13			
HERE Signature of plan administrator	Date	Enter name of individual s	signing as plan adm	inistrator
SIGN	10/3/13	JOHN LENG		
HERE Signature of employer/plan sponsor	Date	Enter name of individual s		
Preparer's name (including firm name, if applicable) and add	dress; include room or suite numb	per (optional)	reparer's telephone	number (optional)
		57		

Pi	art III Financial Information							
7	Plan Assets and Liabilities	Miller 1	(a) Beginning of Year	r			(b) End of	f Year
а	Total plan assets	7a	696,2	95				0
b	Total plan liabilities	7b	*					0
С	Net plan assets (subtract line 7b from line 7a)	7c	696,2	95				0
8	Income, Expenses, and Transfers for this Plan Year	MANUE.	(a) Amount				(b) To	tal
a	Contributions received or receivable from:		50.0					
	(1) Employers	8a(1)	50,0	00				
_	(2) Participants	8a(2)			- 27			
- la	(3) Others (including rollovers)	8a(3)	C4 C					
b	Other income (loss)	8b	64,6	50		EEE		M. S. CANCELLA III
d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		M. Elli			A ME TES	114,650
u	to provide benefits)	8d	810,9	45	123			
е	Certain deemed and/or corrective distributions (see instructions)	8e			<u> </u>	N.		
f	Administrative service providers (salaries, fees, commissions)	8f					ls jagis	With the second second
g	Other expenses	8g			W. Su	10/25		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		NE E	4			810,945
i	Net income (loss) (subtract line 8h from line 8c)	8i						(696,295)
j	Transfers to (from) the plan (see instructions)	8j						
Pa	art IV Plan Characteristics							
_	If the plan provides pension benefits, enter the applicable pension for 3D If the plan provides welfare benefits, enter the applicable welfare features.							
Pa	art V Compliance Questions							
10	During the plan year:			_	Yes	No	A	Amount
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduc	ciary Correc	ction Program)	10a		х		
	on line 10a.)			10b		х		
C	, , , , , , , , , , , , , , , , , , , ,			10c		Х		
d	or dishonesty?			10d		х		
	Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all cinstructions.)	of the benef	fits under the plan? (See	10e		х		
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		х		
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	nd.)	10g		х		
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		х		
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i				
De	rt VI Pension Funding Compliance							
r d	rension i unumg compliance							
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							X Yes No
11	Is this a defined benefit plan subject to minimum funding requirem							X Yes No
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) a Enter the amount from Schedule SB line 39			*******		11a		
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) a Enter the amount from Schedule SB line 39	requiremer	nts of section 412 of the Code	*******		11a		0
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) a Enter the amount from Schedule SB line 39	requiremer , as applica	nts of section 412 of the Code	or sec	ction 3	11a 02 of I	ERISA?	0 Yes X No
11 11 12	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) a Enter the amount from Schedule SB line 39	requiremer , as applica ng amortize	nts of section 412 of the Code able.) ed in this plan year, see instruc	or sec	ction 3	11a 02 of I	ERISA?	0 Yes X No
11 11 12 a	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) a Enter the amount from Schedule SB line 39	requiremer , as applica ng amortize	nts of section 412 of the Code able.) ed in this plan year, see instruction	or sections,	ction 3	11a 02 of I	ERISA?	0 Yes X No

	Form 5500-SF 2012 Page 3-				
С	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 o	fa	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?		X Y	es 🔲 N	0
-	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a		0
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought up of the PBGC?			[X Yes 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.)	plan(s) to	0		yt.
1	3c(1) Name of plan(s):	130	(2) EIN	(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)				
14a	Name of trust		14b ⊤	rust's EIN	

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

JOHN LENG DDS PENSION PLAN

27-1512597/001

FOR THE PLAN YEAR 01/01/2012 THROUGH 12/31/2012

FUNDING METHOD

As prescribed in IRC Section 430.

INTEREST RATES

Years 0-5 Segment rate 1 1.690%

Segment rate 2 4.560% Years 6-20

Years over 20 Segment rate 3 5.600%

PRE-RETIREMENT

MORTALITY TABLE --None.

TURNOVER/DISABILITY-- None

SALARY SCALE --None

INTEGRATION LVL INCR- None

BACKWARD SALARY PROJ. Based on increase of average earnings

POST-RETIREMENT

MORTALITY TABLE --

2012 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 2.070%

Years 6-20

Segment rate 2 4.450%

Years over 20 Segment rate 3 5.240%

MORTALITY TABLE -- 2012 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 01/01/2012 THROUGH 12/31/2012

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 01/01/2012 THROUGH 12/31/2012

TYPE OF ENTITY

s corporation.

DATES

Effective-01/01/2008 Valuation-12/31/2012 Eligibility-12/31/2012 Year-end-12/31/2012

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 Vest

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 - \$16,667

Minimum benefit - None

Maximum benefit - None

Maximum 401(a)(17) compensation \$250,000

Schedule SB, part V - Summary of Plan Provisions

JOHN LENG DDS

PENSION PLAN

27-1512597/001

FOR THE PLAN YEAR 01/01/2012 THROUGH 12/31/2012

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) 2.980% 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).

This Form is Open to Public Inspection

Schedule SB (Form 5500) 2012

v 120126

OMB No. 1210-0110

2012

File as an attachment to Form 5500 or 5500-SF. For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012 ▶ Round off amounts to nearest dollar. Caution: A penalty of \$1,000 will be assessed for late filling of this report unless reasonable cause is established. A Name of plan Three-digit 001 plan number (PN) John Leng DDS Pension Plan C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF D Employer Identification Number (EIN) 27-1512597 John H Leng DDS, PS Prior year plan size: X 100 or fewer 101-500 More than 500 E Type of plan: X Single Multiple-A Multiple-B **Basic Information** 30 2012 1 Enter the valuation date: Month 11 Day Year Assets: 734,700 2a 2b 734,700 **b** Actuarial value (2) Funding Target Funding target/participant count breakdown (1) Number of participants 0 a For retired participants and beneficiaries receiving payment 3a 0 3b 0 0 **b** For terminated vested participants C For active participants: 0 3c(1)Non-vested benefits 725,376 3c(2)Vested benefits 725,376 3c(3)2 3d 2 725,376 d Total If the plan is in at-risk status, check the box and complete lines (a) and (b) a Funding target disregarding prescribed at-risk assumptions 4a b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in 4b at-risk status for fewer than five consecutive years and disregarding loading factor 5 4.22 % 5 Effective interest rate 96 6 6 Target normal cost Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each presribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan SIGN 04/25/2013 HERE Date Signature of actuary 11-03857 HAI-TAN TU Most recent enrollment number Type or print name of actuary (909) 670-0188 ALLIED CONSULTANTS, INC. Telephone number (including area code) Firm name 190 E. ARROW HWY, UNIT D CA 91773 US SAN DIMAS Address of the firm If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Beginning of Year Carryover Prefund	ling Palaneos	
Schedule SB (Form 5500) 2012	Page 2	

	<u> </u>	ver Prefunding Balanc		(a) Carryover bala	nce (b) Prefundii	ng balance
	beginning of prior year after app				0		0
	cted for use to offset prior year's				0		0
9 Amount rer	naining (line 7 minus line 8)				0		0
10 Interest on	line 9 using prior year's actual re	eturn of			0		0
11 Prior year's	excess contributions to be add	ed to prefunding balance:		n the state of the state of		P. Indian	
a Present	value of excess contributions (li	ne 38a from prior year)					41,716
	on (a) using prior year's effectiv e provided (see instructions)						0
c Total av	ailable at beginning of current p	an year to add to prefunding	balance				41,716
d Portion	of (c) to be added to prefunding	balance					
12 Other redu	ctions in balances due to electio	ns or deemed elections			0		
13 Balance at	beginning of current year (line 9	+ line 10 + line 11d - line 12)			0		0
Part III	Funding Percentages						
	get attainment percentage				*******	14	101.29 %
15 Adjusted fu	nding target attainment percent	age				15	101.29 %
	funding percentage for purposer's funding requirement					16	97.93 %
	nt value of the assets of the plar					47	%
Part IV	Contributions and Liqui	dity Shortfalls					
	ns made to the plan for the plan		olovees:				
(a) Date (MM-DD-YYYY	(b) Amount paid by	(c) Amount paid by employees	(a) Da (MM-DD-Y		ount paid by ployer(s)		unt paid by oyees
08/13/2012	30,000		10/15/20	012	20,000		
			_				
7/4			Totala	19/h)		P(a)	
40.0				18(b)	50,000 18	B(c)	0
	employer contributions see in	'	a valuation dat	e after the beginning	of the year:	B(c)	
a Contribu	tions allocated toward unpaid m	inimum required contribution	a valuation dat	re after the beginning	of the year:	B(c)	0
a Contribub Contribu	tions allocated toward unpaid m tions made to avoid restrictions	inimum required contribution adjusted to valuation date	a valuation dat	e after the beginning	of the year: 19a 19b	B(c)	0
a Contribub Contribuc Contribu	tions allocated toward unpaid m tions made to avoid restrictions tions allocated toward minimum	inimum required contribution adjusted to valuation date required contribution for curr	a valuation dat	e after the beginning	of the year: 19a 19b	B(c)	0
a Contribub Contribuc Contribu20 Quarterly contribut	tions allocated toward unpaid m tions made to avoid restrictions	inimum required contribution adjusted to valuation date required contribution for currells:	a valuation dat from prior years ent year adjuste	e after the beginning s ed to valuation date	of the year: 19a 19b 19c		0
 a Contribute b Contribute c Contribute 20 Quarterly contribute a Did the properties 	tions allocated toward unpaid m tions made to avoid restrictions tions allocated toward minimum ontributions and liquidity shortfa	inimum required contribution adjusted to valuation date required contribution for currells: r the prior year?	a valuation dat from prior years ent year adjuste	e after the beginnings	of the year: 19a 19b 19c	[x	0 0 50,640
a Contribu b Contribu c Contribu 20 Quarterly c a Did the p b If line 20	tions allocated toward unpaid m tions made to avoid restrictions tions allocated toward minimum ontributions and liquidity shortfa olan have a "funding shortfall" fo	inimum required contribution adjusted to valuation date required contribution for curre lls: r the prior year? rly installments for the curren	a valuation dat from prior years ent year adjuste	e after the beginnings	of the year: 19a 19b 19c	[x	0 0 50,640 Yes \(\square\) No
a Contribu b Contribu c Contribu 20 Quarterly c a Did the p b If line 20 c If line 20	tions allocated toward unpaid m tions made to avoid restrictions tions allocated toward minimum ontributions and liquidity shortfa blan have a "funding shortfall" fo a is "Yes," were required quarte	inimum required contribution adjusted to valuation date required contribution for curre lls: r the prior year? rly installments for the curren	a valuation dat from prior years ent year adjuste t year made in as applicable:	e after the beginning s ed to valuation date a timely manner?	of the year: 19a 19b 19c	[x	0 0 50,640 Yes \(\square\) No

Part V Assumptions Used To Determine Funding Target and Target Normal Cost		
21 Discount rate:		
a Segment rates: 1st segment: 2nd segment: 3rd segment: 1.69 % 4.56 % 5.60 %		N/A, full yield curve used
b Applicable month (enter code)	21b	0
22 Weighted average retirement age	22	64
23 Mortality table(s) (see instructions)] Substitu	ite
Part VI Miscellaneous items		
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see	instruction	ns regarding required
attachment		
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attack	chment .	Yes X No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required	attachmei	nt Yes X No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	7,
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years		
28 Unpaid minimum required contribution for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	C
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	
Part VIII Minimum Required Contribution For Current Year		
31 Target normal cost and excess assets (see instructions):		
a Target normal cost (line 6)	31a	96
b Excess assets, if applicable, but not greater than line 31a	31b	96
32 Amortization installments: Outstanding Bala	ince	Installment
a Net shortfall amortization installment	0	(
b Waiver amortization installment	0	(
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day	33	
,	2.4	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	Tatal balance
Carryover balance Prefunding Bala	nce	Total balance
35 Balances elected for use to offset funding requirement	0	,
36 Additional cash requirement (line 34 minus line 35)	36	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date		
(line 19c)	37	50,640
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	50,640
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	
40 Unpaid minimum required contribution for all years	40	
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)		
41 If an election was made to use PRA 2010 funding relief for this plan:		
a Schedule elected	172 W .	2 plus 7 years 15 years
b Eligible plan year(s) for which the election in line 41a was made	70 79	08 2009 2010 2011
42 Amount of acceleration adjustment.		
7 Tillount of accoloration adjustment 1 and 1	42	