### 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.

1210-0089

OMB Nos. 1210-0110

2012

This Form is Open to Public Inspection

	rt I	Annual Report Identification Information					
For o	calenda	ar plan year 2012 or fiscal plan year beginning 01/01/2012		and ending 1	2/31/2	2012	
<b>A</b> T	his ret	urn/report is for: X a single-employer plan a i	multiple-employer pl	an (not multiemployer)		a one-particip	oant plan
Вт	his ret	urn/report is: the first return/report the	e final return/report				
		an amended return/report as	short plan year returi	n/report (less than 12 m	onths)	1	
C	Check b	oox if filing under: Form 5558 au	itomatic extension			DFVC progra	ım
		special extension (enter description)				_	
Pa	rt II	Basic Plan Information—enter all requested information	on				
	Name o				1b	Three-digit	
DORC	N YHTC	I. YANG, MD DEFINED BENEFIT PLAN				plan number (PN) ▶	001
					10	Effective date o	
					.0	01/01	•
2a DORG	Plan sp	onsor's name and address; include room or suite number (emp	loyer, if for a single-	employer plan)	2b	Employer Identi	fication Number
					20	Sponsor's telep	
P O F	BOX C-	96012			20	206-292	
BELLI	EVUE,	WA 98009			2d		see instructions)
32	Dlan ac	dministrator's name and address XSame as Plan Sponsor Nam	oo Deamo as Blar	n Sponsor Address	3h	62111 Administrator's	
Ja	i iaii ac	ininistrator s name and address Moanie as Fran Oponsor Nam	ie Daille as i lai	Oponsoi Address	35	Administrator s	_IIV
					3с	Administrator's	elephone number
4		ame and/or EIN of the plan sponsor has changed since the last	return/report filed for	or this plan, enter the	4b	EIN	
a		EIN, and the plan number from the last return/report.  or's name			4c	DNI	
		number of participants at the beginning of the plan year			5a		2
		number of participants at the end of the plan year			5b		2
		er of participants with account balances as of the end of the plar			30		
		ete this item)			5c		
		all of the plan's assets during the plan year invested in eligible a					X Yes No
b		u claiming a waiver of the annual examination and report of an 29 CFR 2520.104-46? (See instructions on waiver eligibility and					X Yes No
		answered "No" to either line 6a or line 6b, the plan cannot	,				M 100   110
Caut		penalty for the late or incomplete filing of this return/repor					
		lities of perjury and other penalties set forth in the instructions, I					able, a Schedule
		dule MB completed and signed by an enrolled actuary, as well a rue, correct, and complete.	as the electronic ver	sion of this return/report	, and	to the best of my	knowledge and
SIGN	N	Filed with authorized/valid electronic signature.	06/04/2013	DOROTHY YANG			
HER	E	Signature of plan administrator	Date	Enter name of individ	ual siç	ning as plan adn	ninistrator
SIGN	N	Filed with authorized/valid electronic signature.	06/04/2013	DOROTHY YANG			
HER		Signature of employer/plan sponsor	Date	Enter name of individ	ual siç	ning as employe	r or plan sponsor
Prep	arer's i	name (including firm name, if applicable) and address; include re	oom or suite numbe	r (optional)	Prep	arer's telephone	number (optional)

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Pai	t III Financial Information				<del></del>						
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) End	l of Ye	ear		
a	Total plan assets	7a	21332				(2) 2		525870	)	
	Total plan liabilities	7b		0					(		
	Net plan assets (subtract line 7b from line 7a)	7c	21332					F	525870	)	
	Income, Expenses, and Transfers for this Plan Year		(a) Amount		1		(b)	Total	20010		
	Contributions received or receivable from:		(a) Amount				(6)	Total			
	(1) Employers	8a(1)	28659	7							
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	2594	5							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						3	12542		
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d									
е	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									
	Net income (loss) (subtract line 8h from line 8c)	8i						3	312542	2	
	Transfers to (from) the plan (see instructions)	8j									
Par	t IV Plan Characteristics	<u> </u>	l								
	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of Plan Char	acteris	stic Co	odes in	the instru	ctions	:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Cod	des in t	he instruc	tions:			
Part	•					Ι	I				
10	During the plan year:			1	Yes	No		Amo	ount		
a	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)	ıciary Corı	rection Program)	10a		X					
	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X					
С	Was the plan covered by a fidelity bond?			10c	X					500	000
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.)	of the bene	efits under the plan? (See	10e		X					
f	Has the plan failed to provide any benefit when due under the plan					X					
				10f							
<u>g</u>	Did the plan have any participant loans? (If "Yes," enter amount a		<u> </u>	10g		X					
h	2520.101-3.)			10h		X					
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			10i							
Part	Part VI Pension Funding Compliance										
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)										
11a						11a					0
12	Is this a defined contribution plan subject to the minimum funding				ction		ERISA?.		Yes	X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applic	able.)								
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			and e	enter th Day	ne date of	the le Yea		ing	
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 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?	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):	3 <b>c(2)</b> El	N(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
	Jame of trust OTHY N. YANG, MD DEFINED BENEFIT		ust's EIN 53030669	

# **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

					File as	an attachme	ent to Form	5500 or	<u>550</u> 0-S	8F					
Fo	r calendar	plan year 201	2 or fiscal	plan yea	ar beginning 0	1/01/2012				and endi	ng 12	/31/20	12		
•	Round of	f amounts to	nearest d	dollar.											
•	Caution:	A penalty of \$	1,000 will	be asses	ssed for late filing o	f this report i	unless reaso	onable ca	ause is	establish	ed.			1	
	Name of pl	an . YANG, MD	DEEINED I	DENIEEL	T DL ANI				В	Three-dig	git			001	
DC	KUIHIN	. TANG, MD	DEFINED	DENETI	I PLAN					plan num	ber (PN	)	<u> </u>		
С	Plan snons	or's name as	shown on	line 2a d	of Form 5500 or 55	00-SF			D E	mployer	Identific	ation l	Number i	(FIN)	
		YANG, MD,		24 (	01 1 01111 0000 01 00	oo <b>o</b> .				1221222	idontino	allon	Tarribor (	(=,	
									31-	1221222					
E	Type of pla	n: X Single	Multip	ple-A	Multiple-B	F	Prior year pla	an size:	X 100 c	or fewer	∏ 101-	500	More	than 500	
				<u> </u>	<u> </u>						<u> </u>				
1		Basic Infor		Ma	onth <u>12</u> [	Dav 31	Voor	2012							
2	Assets:	e valuation da	ate:	IVIC	onun <u>12</u> L	Day <u>31</u>	Year _	2012	_						
_		t volue									2a				232647
											2b				
3		target/partici											(0)	Francisco Tom	232647
3	J	0 1	•			4	. 3a	(1) IN	number	of partici	•		(2)	Funding Tar	<u> </u>
					es receiving payme		3b					0			0
				ants			. 30					0			0
		tive participa					20/1)								0
												_			100000
	(2)						. , ,					2			166398
	(3)										•	2			166398
_							1					2			166398
4					oox and complete li				ш						
					d at-risk assumption						4a				
					nptions, but disregansecutive years and						4b				
5											5				7.03 %
6											6				142765
		Enrolled Ac									<u>ı</u>				142700
	To the best of	my knowledge, tl	he information		this schedule and accom										
					pinion, each other assum ience under the plan.	otion is reasonab	ole (taking into a	ccount the e	experienc	e of the plan	and reaso	nable e	xpectations)	) and such other a	assumptions, in
	SIGN														
	HERE												05/06/2	2013	
•				Signatu	re of actuary				_				Date	-010	
RS	СОТТ НА	RRISON, FSF		Ū	re or actuary								11-02°	175	
IX C	OOTTTIA	titiooit, i oi			t name of actuary				_		Moot	rooor		nent number	
ты		ND COMPAN	,,	e or prim	i name or actuary						IVIOSI	recei			
1171	_ 1\A 1 10101	AD COINILAIN	1	E;	m name				_	—	olonbon	n n		14-5524 uding area co	ndo)
		ITA AVENUE		FILL	III Hallie					10	erebrione	HIUIT	nei (IIICII	uuiiiy alea CC	ou <del>e</del> )
ME	SA, AZ 85	209													
									_						
				Addres	ss of the firm										
If the	e actuary h	as not fully re	flected any	y regulat	ion or ruling promu	lgated under	the statute	in comple	eting th	is schedu	ule, chec	k the	box and	see	
instr	uctions	-	•		= :			-	-						ш

Page	2	_

Pa	rt II	Begir	ning of Year	Carryov	er Prefunding Baland	ces							
							(a	a) Carryover balance	;	(b)	Prefundi	ng balar	nce
7		Ū	0 , ,		cable adjustments (line 13 f	•			0				0
8			•	•	unding requirement (line 35				0				0
9	Amoun	t remainii	ng (line 7 minus lir	ne 8)					0				0
10	Interest	t on line 9	using prior year's	actual ret	urn of%				0				0
11	Prior ye	ear's exce	ess contributions t	o be added	d to prefunding balance:								
	<b>a</b> Prese	ent value	of excess contrib	utions (line	38a from prior year)								66739
	<b>b</b> Interest on (a) using prior year's effective interest rate of% except as otherwise provided (see instructions)								0				
	<b>C</b> Total	available	at beginning of cur	rent plan ye	ear to add to prefunding balar	nce							66739
	<b>d</b> Porti	on of (c)	to be added to pre	efunding ba	alance								66739
12	Other r	eductions	s in balances due	to elections	s or deemed elections				0				0
13	Balance	e at begir	nning of current ye	ear (line 9 +	line 10 + line 11d – line 12				0				66739
P	Part III Funding Percentages												
14 Funding target attainment percentage									14	9	6.88 %		
15	Adjuste	ed funding	g target attainmen	t percentaç	ge						15	16	9.65 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement									0.00 %			
17	If the co	urrent val	ue of the assets o	f the plan i	s less than 70 percent of the	e funding ta	rget, ente	er such percentage			17		%
P	Part IV Contributions and Liquidity Shortfalls												
18	Contrib	utions m	ade to the plan for	the plan y	ear by employer(s) and emp	ployees:							
(N	(a) Dat IM-DD-Y		( <b>b)</b> Amount pa employer(		(c) Amount paid by employees		Date D-YYYY)	(b) Amount p employer		(		nt paid l oyees	ру
05	5/23/2012	2		100000	0								
09	9/08/201	2		113542	0								
04	1/11/201	3		73055	0								
							1				1		
						Totals ▶	18(l	0)	286597	18(c)			
19			-		tructions for small plan with								
				•	imum required contributions	•	•		19a				0
					djusted to valuation date				19b				0
					uired contribution for current y	year adjuste	d to valuat	ion date	19c				291848
20		-	outions and liquidit	-							Г	1 v	V N-
			_		the prior year?						<u> </u>	Yes	X No
					y installments for the curren			ely manner?				Yes	No
	C If line	e 20a is "	Yes," see instructi	ons and co	emplete the following table a Liquidity shortfall as of e			olan vear					
		(1) 19	st		(2) 2nd	nu oi quarte					(4) 4tl	า	
		(1) 1st (2) 2nd (3) 3rd (4) 4th									.,		

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost				
21	Disco	unt rate:							
	<b>a</b> Seg	gment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %		N/A, full yiel	d curve	e used
	<b>b</b> App	olicable month (	enter code)			21b			0
22	Weigh	nted average ret	tirement age			. 22			70
23	Mortal	lity table(s) (se	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitu	te		
Pa	rt VI	Miscellane	ous Items						
24		-		uarial assumptions for the current				ed Yes	X No
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Yes	X No
26	Is the	plan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	attachment		Yes	X No
27	7 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment								
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years				
28	Unpai	d minimum requ	uired contributions for all prior	years		28			0
29				d unpaid minimum required contrib		29			0
30	Rema	ining amount of	funpaid minimum required cor	ntributions (line 28 minus line 29).		30			0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Targe	et normal cost a	nd excess assets (see instruct	ions):					
	<b>a</b> Targ	et normal cost	(line 6)			. 31a			142765
	<b>b</b> Exc	ess assets, if ap	oplicable, but not greater than	line 31a		31b			0
32	Amort	ization installme	ents:		Outstanding Bala	ance	Installi	ment	
	<b>a</b> Net	shortfall amorti	zation installment		•	5182			1796
	<b>b</b> Wai	ver amortization	n installment			0			0
33				ter the date of the ruling letter gra) and the waived amount	0	33			
34	Total f	funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a	· 31b + 32a + 32b - 33)	. 34		144561	
				Carryover balance	Prefunding bala	nce	Total ba	alance	
35			use to offset funding						
36	Additio	onal cash requi	rement (line 34 minus line 35)			36			144561
37			•	ontribution for current year adjuste		37			291848
38	Prese	nt value of exce	ess contributions for current ye	ar (see instructions)					
	<b>a</b> Tota	al (excess, if any	y, of line 37 over line 36)			. 38a			147287
	<b>b</b> Port	tion included in	line 38a attributable to use of	prefunding and funding standard o	arryover balances	. 38b			0
39	Unpai	d minimum requ	uired contribution for current y	ear (excess, if any, of line 36 over	line 37)	39			0
40	Unpai	d minimum requ	uired contributions for all years	i		40			
Pa	rt IX	Pension	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions	)			
41	If an e	lection was mad	de to use PRA 2010 funding re	elief for this plan:					
	<b>a</b> Sch	edule elected				Г	2 plus 7 years	15	years
	<b>b</b> Eligi	ible plan year(s	) for which the election in line	41a was made		200	8 2009 201	0	2011
42	Amour	nt of acceleratio	n adjustment			42	<u> </u>		
			celeration amount to be carrie		43				

#### 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

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).

2012

OMB Nos. 1210-0110

1210-0089

This Form Is Open to Public Inspection

 Complete all entries in accordance with the instructions to the Form 5500-SF. Annual Report Identification Information For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012 A This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) a one-participant plan B This return/report is: the first return/report the final return/report an amended return/report a short plan year return/report (less than 12 months) C Check box if filing under: Form 5558 automatic extension □ DFVC program special extension (enter description) Part II Basic Plan Information -- enter all requested information 1a Name of plan 1b Three-digit plan number DOROTHY N. YANG, MD DEFINED BENEFIT PLAN 001 (PN) ▶ 1c Effective date of plan 01/01/2011 Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number DOROTHY N. YANG, MD, INC. PS (EIN) 91-1221222 2c Sponsor's telephone number (206) 292-7500 P.O. BOX C-96012 2d Business code (see instructions) 621111 BELLEVUE WA 98009 3a Plan administrator's name and address 🗵 Same as Plan Sponsor Name 🗌 Same as Plan Sponsor Address 3b 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. 4c PN Total number of participants at the beginning of the plan year 5a 2 Total number of participants at the end of the plan year ..... b 5b 2 Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) 5c 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) X Yes No 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.) X Yes No 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 filling 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 Λ) -SIGN **HERE** Signature of plan administrator Enter name of individual signing as plan administrator M-D-SIGN HERE Signature of employer/plan sponsor Date Z Enter name of individual signing as employer or plan sponsor Preparer's name (including firm name ficable) and address; include room or suite number (optional) Preparer's telephone number (optional)

	art III Financial Information												
7_	Plan Assets and Liabilities		(a) Beginning of Year	•			(b) End	of Year					
а	Total plan assets	7a	213,3	28				525,870					
b	Total plan liabilities	7b		0				0					
С	Net plan assets (subtract line 7b from line 7a)	7c	213,3	28				525,870					
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) T	otal					
а	Contributions received or receivable from: (1) Employers	8a(1)	286,5	27									
	(2) Participants	8a(2)	200,3	<i>-</i>	+								
	(3) Others (including rollovers)	8a(3)			<del>-  </del>								
b	Other income (loss)	8b	25,94	45	+-								
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			+	·····		312,542					
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d						312,342					
е	Certain deemed and/or corrective distributions (see instructions)	8e					· · · · · · · · · · · · · · · · · · ·						
f	Administrative service providers (salaries, fees, commissions)	8f			1								
g	Other expenses	8g											
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h											
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						312,542					
	Transfers to (from) the plan (see instructions)	8j											
Pa	art IV Plan Characteristics												
9a	If the plan provides pension benefits, enter the applicable pension fe	ature codes	from the List of Plan Characte	eristic	Code	s in th	e instructio	ons:					
	1A 3D												
b	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:												
	44/10 1: 0 ::												
	art V   Compliance Questions						T						
10 a	During the plan year:		1	·	Yes	No		Amount					
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduc	iary Correct	ion Program)	10a		x							
b	the state of the s	' (Do not inc	dude transactions reported	10b		х							
С	Was the plan covered by a fidelity bond?	******	***************************************	10c									
d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud							50,000					
	Did the plan have a loss, whether or not reimbursed by the plan's f or dishonesty?	idelity bond	, that was caused by fraud	10d	х	х		50,000					
е	or dishonesty?	persons by	, that was caused by fraud		х	х		50,000					
е	or dishonesty?	persons by	, that was caused by fraud  y an insurance carrier, s under the plan? (See	10d	Х			50,000					
e	or dishonesty?	persons by f the benefit	, that was caused by fraud y an insurance carrier, s under the plan? (See	10d 10e	X	х		50,000					
	or dishonesty?	persons by f the benefit	, that was caused by fraud y an insurance carrier, s under the plan? (See	10d	X			50,000					
	or dishonesty?	persons by f the benefit	, that was caused by fraud y an insurance carrier, s under the plan? (See	10d 10e	X	х		50,000					
f	or dishonesty?	r persons by f the benefit ? of year end See instructi	that was caused by fraud an insurance carrier, s under the plan? (See	10d 10e 10f	X	x x		50,000					
f g	or dishonesty?	r persons by f the benefit  ? of year enc Gee instruct	that was caused by fraud or an insurance carrier, s under the plan? (See	10d 10e 10f 10g 10h	X	x x x		50,000					
f g h	or dishonesty?  Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all or instructions.)  Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (\$2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	r persons by f the benefit  ? of year enc Gee instruct	that was caused by fraud or an insurance carrier, s under the plan? (See	10d 10e 10f 10g	X	x x x		50,000					
f g h	or dishonesty?	r persons by f the benefit  ? of year end Gee instruct e required n -3 ents? (If "Ye	that was caused by fraud  an insurance carrier, s under the plan? (See  in)  ions and 29 CFR  iotice or one of the	10d 10e 10f 10g 10h 10i	chedu	x x x	(Form						
f g h i Pa	or dishonesty?  Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all or instructions.)  Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (\$2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  rt VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)	r persons by f the benefit?  ?	that was caused by fraud  an insurance carrier, s under the plan? (See  1.)  ions and 29 CFR  otice or one of the  s," see instructions and comple	10d 10e 10f 10g 10h	chedu	x x x	(Form	X Yes □ No					
f g h i Pa	or dishonesty?  Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all or instructions.)  Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (\$2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  rt VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)  Enter the amount from Schedule SB line 39	r persons by f the benefit  ? of year end See instruct e required n -3 ents? (If "Ye	that was caused by fraud an insurance carrier, s under the plan? (See  t.) ions and 29 CFR  notice or one of the	10d 10e 10f 10g 10h 10i	chedu	x x x x le SB	••••••	X Yes □ No 0					
f g h i Pa 11	or dishonesty?  Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all or instructions.)  Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (\$2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  rt VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)  Enter the amount from Schedule SB line 39  Is this a defined contribution plan subject to the minimum funding requirements.	r persons by f the benefit?  ?	that was caused by fraud  an insurance carrier, s under the plan? (See  the plan and 29 CFR  source or one of the  s," see instructions and completes of section 412 of the Code of	10d 10e 10f 10g 10h 10i	chedu	x x x x le SB	••••••	X Yes □ No					
f g h i Pa 11	or dishonesty?	r persons by fithe benefit ?	that was caused by fraud an insurance carrier, s under the plan? (See  1.) ions and 29 CFR  otice or one of the s," see instructions and comples of section 412 of the Code of le.) in this plan year, see instructions	10d 10e 10f 10g 10h 10i	chedu ion 30	x x x x le SB 11a 2 of EF	RISA?						
f g h i Pa 11 112 12 a	or dishonesty?	r persons by f the benefit ??	that was caused by fraud an insurance carrier, s under the plan? (See  1.) ions and 29 CFR  otice or one of the s," see instructions and comples of section 412 of the Code of le.) in this plan year, see instructions	10d 10e 10f 10g 10h 10i	chedu ion 30	x x x x le SB 11a 2 of EF	RISA?	X Yes No 0 Yes X No					
f g h i Pa 11 112 12 a	or dishonesty?  Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all or instructions.)  Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (\$2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101  If 10h was answered "Yes," check the box if you either provided the exceptions to provided the exceptions to provided the exceptions to provide the notice applied under 29 CFR 2520.101  If 10h was answered "Yes," check the box if you either provided the exceptions to provide the provided the exceptions to provide the provided the exceptions to provide the plan subject to minimum funding requirements to provide the provided the exceptions to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the minimum funding requirements to provide the plan subject to the m	r persons by f the benefit  ? of year enc Gee instruct e required n -3 ents? (If "Ye equirements as applicab g amortized  MB (Form	that was caused by fraud an insurance carrier, s under the plan? (See  1.) ions and 29 CFR  otice or one of the s," see instructions and comples s of section 412 of the Code of le.) in this plan year, see instruction Mon	10d 10f 10g 10h 10i ete S	chedu ion 30	x x x x le SB 11a 2 of EF	RISA?						

	Form 5500-SF 2012 Page <b>3-</b>				
	Enter the amount contributed by the constant to the constant to		1		
		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			
<u>e</u>	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				
<u>13a</u>	Has a resolution to terminate the plan been adopted in any plan year?	☐ Ye	es 🕱 N	0	
	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 cont of the PBGC?	rol		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) to which assets or liabilities were transferred. (See instructions.)				
1	3c(1) Name of plan(s): 13c(2	) EIN(	s)	13c(3) PN(s)	
Part	VIII Trust Information (optional)				
14a N	ame of trust	<b>4b</b> Tr	ust's EIN		
D	OROTHY N. YANG, MD DEFINED BENEFIT	45-3030669			

Shortfall Amortization Valuation Date: December 31, 2012

		Number of		Value of
	Amortization	Future		<b>Future</b>
Valuation Date	<b>Method</b>	<b>Installments</b>	<b>Installment</b>	<u>Installments</u>
12/31/2011	7-year	6	\$8,036	\$41,949
12/31/2012	7-year	7	\$(6,240)	\$(36,767)
Total			\$1.796	\$5.182

Summary of Plan Provisions Plan Year: 1/1/2012 to 12/31/2012

Plan Effective Date January 1, 2011

**Plan Year** From January 1 to December 31

**Eligibility** All employees not excluded by class are eligible to enter on the

January 1 or July 1 coincident with or following the completion of

the following requirements:

1 year of service Minimum age 21

**Normal Retirement Age**All participants are eligible to retire with their full retirement benefit

on the later of the following:

Attainment of age 65

Completion of 5 years of participation

payable in the normal form equal to the following: as follows:

8 percent of compensation times credited years

Credited years are plan years commencing with the year of entry and

ending with the retirement year excluding the following:

Years with less than 1,000 hours

with a maximum of 10 years

Maximum benefit is \$16,667 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive

years of employment

**Normal Form of Benefit** A benefit payable for the life of the participant

Accrued Benefit The normal retirement benefit described above calculated based on

salary and/or service on the calculation date, and payable on the

normal retirement date.

**Termination Benefit** Upon termination for any reason other than death, disability or

retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following

vesting schedule:

Credited Years Vested Percent
0

Summary of Plan Provisions Plan Year: 1/1/2012 to 12/31/2012

Credited Years	Vested Percent
2	20
3	40
4	60
5	80
6	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years before the effective date Years with less than 1,000 hours

#### **Top-Heavy Minimum Benefit**

Each participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years before the effective date Years before age 18 Years with less than 1,000 hours excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

#### **Top-Heavy Normal Form**

A benefit payable for the life of the participant

#### **Top-Heavy Status**

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

#### **Death Benefit**

Actuarial Equivalent of the accrued benefit earned to date of death

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 12/31/2012

	For Funding Min Max	<u>For 417(e)</u>	For Actuarial Equiv.
Interest Rates	Seg 1 5.54% 1.66%	Seg 1 1.00%	Pre-Retirement 5.50%
	Seg 2 6.85% 4.47%	Seg 2 3.57%	Post-Retirement 5.50%
	Seg 3 7.52% 5.52%	Seg 3 4.77%	
Pre-Retirement			
Turnover	None	None	None
Mortality	None	None	None
Assumed Ret Age	Normal retirement age 65 and 5 years of participation	Normal retirement age 65 and 5 years of participation	Normal retirement age 65 and 5 years of participation
Post-Retirement			
Mortality	Male-modified RP2000 combined healthy male projected 27 & 19 yrs Female-modified RP2000 combined healthy female projected 27 & 19 yrs	2012 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F
<b>Assumed Benefit Form</b>	For Funding	Normal Form	
Calculated Effective Inte	erest Rate	7.03%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

# DOROTHY YANG, MD DEFINED BENEFIT PLAN Employer ID# 91-1221222: Plan No. 001

Quarterly Installment Payment: \$0.00

# **Schedule SB, line 19 - Discounted Employer Contributions**

Valuation Date: December 31, 2012

<b>Date</b>	<u>Amount</u>	<u>Year</u>	Rate	<u>Adj Ctb</u>
05-23-2012	100,000.00	2012	7.03%	104,194.81
09-08-2012	113,542.00	2012	7.03%	115,973.08
04-11-2013	73,055.00	2012	7.03%	71,680.51
Totals:	286,597.00			291,848.40

19	Discounted employer contributions see instructions for small plan with a valuation date after the beginning	of the y	rear
a	Contributions allocated toward unpaid minimum required contribution from prior years	19a	0.00
b	Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0.00
c	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	291 848 40

Weighted Average Retirement Age Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 12/31/2012

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

The later of:

Attainment of age 65 Completion of 5 years of participation service

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 70

# 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

Internal Revenue Code (the Code).

					7 1 110 40	an account	milette to i orini	0000 01	0000	UI .							
For c	alendar	plan year 201	2 or fiscal pla	n yea	r beginning (	01/01/2012	2			and end	ding	12/31/2	2012				
▶ R	ound of	f amounts to	nearest dol	ar.													
▶ C	aution:	A penalty of \$	1,000 will be	asses	ssed for late filing of	of this repo	ort unless reaso	nable ca	ause is	establis	hed.						
	me of pl	an ANG, MD DEI	EINED BENE	CIT D	DI ANI				В	Three-d	•				00	1	
DOR	OINT	ANG, MD DEI	FINED BENE	rii r	LAN				-	plan nu	mber	(PN)					_
C Pla	an spons	or's name as	shown on lin	e 2a c	of Form 5500 or 55	500-SF			D	Employe	r Idei	ntification	Nun	nber (E	EIN)		
DOR	OTHY N	. YANG, MD I	NC. PS						91-	-1221222	2						
ЕТу	pe of plai	n: X Single	Multiple	ΑГ	Multiple-B		F Prior year pla	n size:	100	or fewer	П	101-500	П	More th	nan 500		
Par	f I F	Basic Infor	mation														
		e valuation dat		Mo	onth 12	Day 31	Year :	2012									-
	Assets:	valuation da	ic.	1410	12	Day	icai	2012									_
		t value									Г	2a				2320	647
												2b	_			2320	
		target/particip						(1) N	lumbe	r of partic	cipan	ts		(2) F	unding T		-
	•	•			es receiving payme	ent	3a	(.,	dillo	or partic	J.paii	0		(~)	unung r	digot	0
		NO SECOND DESCRIPTION OF THE PARTY			g pay				PLIN SER			0					0
		tive participan															
							3c(1)										0
	(2)															1663	
	(3)											2				1663	
												2				1663	
					ox and complete l				П								
					l at-risk assumptio						Γ	4a	-				
					ptions, but disrega						····						
					secutive years and							4b					_
5	Effective	interest rate.										5				7.03	%
6	Target n	ormal cost										6				1427	765
		<b>Enrolled Act</b>															
ac	cordance w	ith applicable law a	and regulations.	my op	this schedule and according to the control of the c	mpanying sch option is reaso	edules, statements a onable (taking into ac	and attachm acount the e	nents, if a experience	any, is comp be of the pla	olete ar in and	nd accurate. reasonable	Each expect	prescrib (ations) a	ed assumption	on was applied er assumptions	in s, in
Q1	GN				7												
	RE				HIL								0.5	5/06/20	013		
			Si	natur	e of actuary				-			- 17-2	100	ate			_
					rison, FSPA, APA	0								1-021	75		
					name of actuary				-		٨	Nost rece			nt numbe	er	
			12.7		nond Company								(4)	80) 54	4-5524		
			1110		n name				-	-	Telep	hone nun		215 2 22	ding area	code)	
			106		Lomita Avenue												
					. AZ 85209				-								
					ss of the firm			0.7	Ø - 0×1		(Va)	W 78 72	(a)	720			_
f the o	otuoni h	ac not fully rof	lacted any re	aulati.	on or ruling promu	ilasted un	der the statute i	n comple	ating th	nis sched	lule d	check the	box	and s	88	100	

# SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

	File as all attachin	ient to Form a	ס וט טטפס	300-3F.			
For	calendar plan year 2012 or fiscal plan year beginning 01/01/2012			and end	ing 12/31/	2012	
▶ F	Round off amounts to nearest dollar.						
<u> </u>	Caution: A penalty of \$1,000 will be assessed for late filing of this report	t unless reasor	nable cau	use is establish	ed.		
<b>A</b> N	ame of plan			B Three-di	git	00	
DOF	ROTHY YANG, MD DEFINED BENEFIT PLAN			plan nun	nber (PN)	• 00	1
				D			
	lan sponsor's name as shown on line 2a of Form 5500 or 5500-SF			<b>D</b> Employer	Identification	n Number (EIN)	
DOF	ROTHY N. YANG, MD INC. PS			91-1221222			
_							
ET	/pe of plan: X Single Multiple-A Multiple-B	Prior year plar	n size: X	100 or fewer	101-500	More than 500	
Pa	rt I Basic Information						
1	Enter the valuation date: Month 12 Day 31	Year 2	012				
2	Assets:			-			
	a Market value				2a		232647
	<b>b</b> Actuarial value				2b		232647
3	Funding target/participant count breakdown:			umber of partic		(2) Funding T	
•	<b>a</b> For retired participants and beneficiaries receiving payment	3a	(1) NC	imber of partic	•	(2) Fullding 1	
					0		0
	<b>b</b> For terminated vested participants	30			0		0
	C For active participants:	2-(4)					
	(1) Non-vested benefits	· , ,			_		0
	(2) Vested benefits	` '					166398
	(3) Total active	` ,			2		166398
	d Total	3d			2		166398
4	If the plan is in at-risk status, check the box and complete lines (a) and	d (b)	[				
	a Funding target disregarding prescribed at-risk assumptions				4a		
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transi	ition rule for pla	ans that h	nave been in	4b		
	at-risk status for fewer than five consecutive years and disregardi	ng loading fact	tor				
5	Effective interest rate				5		7.03 %
6	Target normal cost				6		142765
State	ement by Enrolled Actuary						
	o the best of my knowledge, the information supplied in this schedule and accompanying sched ccordance with applicable law and regulations. In my opinion, each other assumption is reasonate						
С	ombination, offer my best estimate of anticipated experience under the plan.						
S	IGN						
H	ERE					05/06/2013	
	Signature of actuary					Date	
	R. Scott Harrison, FSPA, APA					11-02175	
	Type or print name of actuary			<del>-</del>	Most rec	ent enrollment numbe	ar
					WOSt ICO		<b>51</b>
	The Raymond Company			·	olophor = ==	(480) 544-5524	oodo,
	Firm name 10657 E. Lomita Avenue			Į	eiepnone nu	mber (including area	coae)
	10037 L. Lottilla Avetiue						
	Mesa, AZ 85209						
	Address of the firm			<b>=</b>			
If the	actuary has not fully reflected any regulation or ruling promulgated unde	er the statute in	n complet	ting this eched	ıle check th	e hox and see	П
instru	ctions	o. and diameter	. compici		, or rook tri	Son and ooo	Ш

Page <b>2</b> -
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Schedule SB (Form 5500) 2012

Pa	art II	Begir	ning of Year	Carryov	er Prefunding Balan	ces						
	•						(a)	Carryover balance		(b) l	Prefund	ng balance
7		-			cable adjustments (line 13 f				0			0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)							0					
9	Amoun	t remainii	ng (line 7 minus lir	ne 8)					0			0
10	Interes	t on line 9	ousing prior year's	s actual ret	turn of0.00 %				0			0
11	Prior ye	ear's exce	ess contributions t	o be adde	d to prefunding balance:							
	<b>a</b> Pres	ent value	of excess contribu	utions (line	38a from prior year)							66739
					interest rate of0.00 %							0
	<b>C</b> Total	available	at beginning of cur	rent plan y	ear to add to prefunding balar	nce						66739
	<b>d</b> Porti	on of (c)	to be added to pre	efunding ba	alance							66739
12	Other r	eductions	s in balances due	to election	s or deemed elections				0			0
13	Balanc	e at begir	nning of current ye	ear (line 9 -	+ line 10 + line 11d – line 12	)			0			66739
P	art III	Fun	ding Percenta	ages								
14	Fundin	g target a	attainment percent	age							14	96.88 %
15	Adjuste	ed funding	g target attainmen	t percenta	ge						15	169.65 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement					16	100.00 %						
17	If the c	urrent val	ue of the assets o	f the plan	is less than 70 percent of the	e funding taı	get, enter	such percentage			17	%
Pa	art IV	Con	tributions and	d Liquid	ity Shortfalls							
18	Contrib	utions ma	ade to the plan for	the plan y	rear by employer(s) and emp	oloyees:						
(N	(a) Dat 1M-DD-Y		(b) Amount page (b) employer(		(c) Amount paid by employees	(a) [ (MM-DD		(b) Amount pa employer(s		(	(c) Amount paid by employees	
05	5-23-201	2		100000	0							
09	9-08-201	2		113542	0							
04	4-11-201	3		73055	0							
											1	
						Totals ►	18(b)		286597	18(c)		0
19	Discou	nted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation	date after	the beginning of the				
	_			•	imum required contributions			<u> </u>	19a			0
<b>b</b> Contributions made to avoid restrictions adjusted to valuation date					0							
					uired contribution for current y	ear adjusted	to valuation	on date	19c			291848
20		,	outions and liquidit	,								1,, П.,
		•	•		the prior year?							Yes No
			•		y installments for the curren	•		/ manner?				Yes No
	C If line	e 20a is "	Yes," see instructi	ons and co	omplete the following table a							
		(1) 19	st		Liquidity shortfall as of e (2) 2nd	nd of quarte	r of this pl	an year 3rd			(4) 4tl	า
		(.)			(-/		(3)	<del></del>			1.7	

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost				
21	Discou	unt rate:							
	<b>a</b> Seg	gment rates:	1st segment: 5.54%	2nd segment: 6.85 %	3rd segment: 7.52 %		N/A, full yield curve us	ed	
	<b>b</b> App	olicable month (	enter code)			21b		0	
22	Weigh	ited average ret	tirement age			22		70	
		lity table(s) (se			scribed - separate	Substitut	te		
Pa	rt VI	Miscellane	ous Items						
24	Has a	change been n	nade in the non-prescribed act	uarial assumptions for the current				No	
25				an year? If "Yes," see instructions			<u>-</u> <u>-</u>	No	
26									
27		•		Participants? If "Yes," see instruc			res X	No	
		•	o alternative runding rules, en	ter applicable code and see instruc	uons regarding	27			
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	um Required Contribution	s For Prior Years				
28	Unpai	d minimum requ	uired contributions for all prior	years		. 28		0	
29				d unpaid minimum required contrib		29		0	
30	Rema	ining amount of	funpaid minimum required cor	ntributions (line 28 minus line 29)		. 30		0	
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Targe	t normal cost a	nd excess assets (see instruct	ions):					
	<b>a</b> Targ	et normal cost	(line 6)			. 31a	14	2765	
	<b>b</b> Exc	ess assets, if ap	oplicable, but not greater than	line 31a		31b			
32	Amort	ization installme	ents:		Outstanding Bala	ance	Installment		
	<b>a</b> Net	shortfall amorti	zation installment			5182		1796	
	<b>b</b> Wai	ver amortizatio	n installment			0		0	
33				ter the date of the ruling letter grar) and the waived amount		33			
34	Total f	funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	144561		
		<u> </u>	0 ,	Carryover balance	Prefunding bala	nce	Total balance		
35			use to offset funding	0		0		0	
36	Additio	onal cash requi	rement (line 34 minus line 35)			36	14	4561	
37				ontribution for current year adjuste		37	29 <sup>-</sup>	1848	
38	Prese	nt value of exce	ess contributions for current ye	ear (see instructions)		1			
			<u> </u>			38a	14	7287	
			·			38b			
39									
40	Unpai	d minimum requ	uired contributions for all years	S		40		0	
Pa	rt IX	Pension	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions	)			
41	If an el	lection was mad	de to use PRA 2010 funding re	elief for this plan:					
	a Sch	edule elected					2 plus 7 years 15 year	rs	
	<b>b</b> Eligi	ible plan year(s	) for which the election in line	41a was made		200	8 2009 2010 201	1	
42	Amour	nt of acceleration	n adjustment			42			
43	Excess	s installment ac	celeration amount to be carrie	d over to future plan years		43			

Summary of Plan Provisions Plan Year: 1/1/2012 to 12/31/2012

Plan Effective Date January 1, 2011

**Plan Year** From January 1 to December 31

**Eligibility** All employees not excluded by class are eligible to enter on the

January 1 or July 1 coincident with or following the completion of

the following requirements:

1 year of service Minimum age 21

**Normal Retirement Age**All participants are eligible to retire with their full retirement benefit

on the later of the following:

Attainment of age 65

Completion of 5 years of participation

payable in the normal form equal to the following: as follows:

8 percent of compensation times credited years

Credited years are plan years commencing with the year of entry and

ending with the retirement year excluding the following:

Years with less than 1,000 hours

with a maximum of 10 years

Maximum benefit is \$16,667 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive

years of employment

**Normal Form of Benefit** A benefit payable for the life of the participant

Accrued Benefit The normal retirement benefit described above calculated based on

salary and/or service on the calculation date, and payable on the

normal retirement date.

**Termination Benefit** Upon termination for any reason other than death, disability or

retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following

vesting schedule:

Credited Years Vested Percent
0

Summary of Plan Provisions Plan Year: 1/1/2012 to 12/31/2012

Credited Years	Vested Percent
2	20
3	40
4	60
5	80
6	100

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years before the effective date Years with less than 1,000 hours

#### **Top-Heavy Minimum Benefit**

Each participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years before the effective date Years before age 18 Years with less than 1,000 hours excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

#### **Top-Heavy Normal Form**

A benefit payable for the life of the participant

#### **Top-Heavy Status**

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

#### **Death Benefit**

Actuarial Equivalent of the accrued benefit earned to date of death

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 12/31/2012

	For Funding Min Max	<u>For 417(e)</u>	For Actuarial Equiv.
Interest Rates	Seg 1 5.54% 1.66%	Seg 1 1.00%	Pre-Retirement 5.50%
	Seg 2 6.85% 4.47%	Seg 2 3.57%	Post-Retirement 5.50%
	Seg 3 7.52% 5.52%	Seg 3 4.77%	
Pre-Retirement			
Turnover	None	None	None
Mortality	None	None	None
Assumed Ret Age	Normal retirement age 65 and 5 years of participation	Normal retirement age 65 and 5 years of participation	Normal retirement age 65 and 5 years of participation
Post-Retirement			
Mortality	Male-modified RP2000 combined healthy male projected 27 & 19 yrs Female-modified RP2000 combined healthy female projected 27 & 19 yrs	2012 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F
<b>Assumed Benefit Form</b>	For Funding	Normal Form	
Calculated Effective Inte	erest Rate	7.03%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

# DOROTHY YANG, MD DEFINED BENEFIT PLAN Employer ID# 91-1221222: Plan No. 001

Quarterly Installment Payment: \$0.00

# **Schedule SB, line 19 - Discounted Employer Contributions**

Valuation Date: December 31, 2012

<b>Date</b>	<u>Amount</u>	<u>Year</u>	Rate	<u>Adj Ctb</u>
05-23-2012	100,000.00	2012	7.03%	104,194.81
09-08-2012	113,542.00	2012	7.03%	115,973.08
04-11-2013	73,055.00	2012	7.03%	71,680.51
Totals:	286,597.00			291,848.40

19	Discounted employer contributions see instructions for small plan with a valuation date after the beginning	of the y	rear
a	Contributions allocated toward unpaid minimum required contribution from prior years	19a	0.00
b	Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0.00
c	Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	291 848 40

Weighted Average Retirement Age Plan Year: 1/1/2012 to 12/31/2012 Valuation Date: 12/31/2012

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

The later of:

Attainment of age 65 Completion of 5 years of participation service

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 70

Shortfall Amortization Valuation Date: December 31, 2012

		Number of		Value of
	Amortization	<b>Future</b>		Future
<b>Valuation Date</b>	<b>Method</b>	<u>Installments</u>	<b>Installment</b>	<u>Installments</u>
12/31/2011	7-year	6	\$8,036	\$41,949
12/31/2012	7-year	7	\$(6,240)	\$(36,767)
Total	•		\$1,796	\$5,182