## 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).

2042

OMB Nos. 1210-0110

1210-0089

2012

This Form is Open to Public Inspection

Pension Be	Complete all entries in accorda	nce with the instruc	tions to the Form 5500	)-SF.				
Part I	Annual Report Identification Information							
For calenda	ar plan year 2012 or fiscal plan year beginning 01/01/2012		and ending 12	2/31/2012				
		multiple-employer place final return/report	an (not multiemployer)	a one-partic	pant plan			
D IIII3 ICI		•	/report (less than 12 mo	onthe)				
			rreport (less triair 12 mo	· —				
C Check I		utomatic extension		DFVC progr	am			
	special extension (enter description)							
Part II	Basic Plan Information—enter all requested information	on						
1a Name				<b>1b</b> Three-digit				
LAWRENCE	B. SPIEGELMAN, DDS, PC RETIREMENT PLAN			plan number	000			
				(PN) •	002			
				1c Effective date of	•			
0- 5					/1975			
	ponsor's name and address; include room or suite number (emp E.B. SPIEGELMAN, DDS PC	ployer, if for a single-	employer plan)	<b>2b</b> Employer Ident (EIN) 13-28	ification Number 311337			
340 FAST 5	S2ND STREET			2c Sponsor's telep	phone number 8-2344			
NEW YORK				2d Business code (see instruction: 621210				
3a Plan a	dministrator's name and address Same as Plan Sponsor Nar	me Same as Plan	Sponsor Address	<b>3b</b> Administrator's				
			-	2				
				<b>3c</b> Administrator's	telephone number			
4 If the r	nome and/or FINI of the plan appear has abanded since the los	t ratura/rapart filed fo	r this plan antar the	4h cui				
	name and/or EIN of the plan sponsor has changed since the las , EIN, and the plan number from the last return/report.	a return/report med to	r this plan, enter the	<b>4b</b> EIN				
	or's name			4c PN				
	number of participants at the beginning of the plan year			5a	4			
	number of participants at the end of the plan year			5b				
			<u> </u>	au	4			
	per of participants with account balances as of the end of the pla lete this item)	• •	•	5c	4			
	all of the plan's assets during the plan year invested in eligible			1	X Yes No			
_	ou claiming a waiver of the annual examination and report of an							
•	29 CFR 2520.104-46? (See instructions on waiver eligibility an			,	V Mar   Nia			
If you	ı answered "No" to either line 6a or line 6b, the plan cannot	use Form 5500-SF	and must instead use F	Form 5500.	X Yes No			
Caution: A	A manater fan tha lata an imaansulata filinn af thia natuun hana				Yes   No			
	A penalty for the late or incomplete filing of this return/report	rt will be assessed i	unless reasonable caus	se is established.	X Yes   No			
	alties of perjury and other penalties set forth in the instructions,							
Under pena SB or Sche	· · · · · · · · · · · · · · · · · · ·	I declare that I have	examined this return/rep	ort, including, if applic	cable, a Schedule			
Under pena SB or Sche belief, it is	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well	I declare that I have	examined this return/rep	ort, including, if applic and to the best of my	cable, a Schedule			
Under pena SB or Sche belief, it is	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well true, correct, and complete.  Filed with authorized/valid electronic signature.	I declare that I have as the electronic vers	examined this return/report,	ort, including, if applic and to the best of my ELMAN	cable, a Schedule y knowledge and			
Under pens SB or Sche belief, it is s SIGN HERE	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well true, correct, and complete.	I declare that I have as the electronic vers	examined this return/reposion of this return/report,	ort, including, if applic and to the best of my ELMAN	cable, a Schedule y knowledge and			
Under pena SB or Sche belief, it is	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well true, correct, and complete.  Filed with authorized/valid electronic signature.  Signature of plan administrator	I declare that I have as the electronic vers	examined this return/report, sion of this return/report,  LAWRENCE B SPIEGE  Enter name of individu	ort, including, if applic and to the best of my ELMAN all signing as plan ad	cable, a Schedule v knowledge and			
Under pens SB or Sche belief, it is to SIGN HERE	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well true, correct, and complete.  Filed with authorized/valid electronic signature.  Signature of plan administrator  Signature of employer/plan sponsor	I declare that I have as the electronic vers  07/23/2013  Date  Date	examined this return/report, sion of this return/report,  LAWRENCE B SPIEGE Enter name of individu  Enter name of individu	ort, including, if applic and to the best of my ELMAN all signing as plan ad all signing as employe	cable, a Schedule y knowledge and ministrator			
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Under pens SB or Sche belief, it is to SIGN HERE	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well true, correct, and complete.  Filed with authorized/valid electronic signature.  Signature of plan administrator  Signature of employer/plan sponsor	I declare that I have as the electronic vers  07/23/2013  Date  Date	examined this return/report, sion of this return/report,  LAWRENCE B SPIEGE Enter name of individu  Enter name of individu	ort, including, if applic and to the best of my ELMAN all signing as plan ad all signing as employe	cable, a Schedule y knowledge and ministrator			
Under pens SB or Sche belief, it is to SIGN HERE	alties of perjury and other penalties set forth in the instructions, edule MB completed and signed by an enrolled actuary, as well true, correct, and complete.  Filed with authorized/valid electronic signature.  Signature of plan administrator  Signature of employer/plan sponsor	I declare that I have as the electronic vers  07/23/2013  Date  Date	examined this return/report, sion of this return/report,  LAWRENCE B SPIEGE Enter name of individu  Enter name of individu	ort, including, if applic and to the best of my ELMAN all signing as plan ad all signing as employe	cable, a Schedule y knowledge and ministrator			

Form 5500-SF 2012 Page **2** 

Do	t III   Financial Information				•			
	t III Financial Information  Plan Assets and Liabilities		(a) Beginning of Ves				(h) End of Voor	
		70	(a) Beginning of Yea		-	(b) End of Year		
	Total plan assets  Total plan liabilities	7a 7b	1959437			2088509		
	Net plan assets (subtract line 7b from line 7a)	76 7c	195943	0		0		
	· · · · · · · · · · · · · · · · · · ·	76		) [			2088509	
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Total	
	(1) Employers	8a(1)						
	(2) Participants	8a(2)						
	(3) Others (including rollovers)	8a(3)						
b	Other income (loss)	8b	21389	91				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					213891	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	6514	19				
е	Certain deemed and/or corrective distributions (see instructions)	8e						
f	Administrative service providers (salaries, fees, commissions)	8f	1967	<b>'</b> 0				
g	Other expenses	8g						
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					84819	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					129072	
<u>j</u>	Transfers to (from) the plan (see instructions)	8j						
Par	t IV Plan Characteristics							
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instructions:	
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Coc	les in t	he instructions:	
Part	V Compliance Questions							
10	During the plan year:				Yes	No	Amount	
а	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu			10a		Х		
b	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		200000	
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	•	· ·	10d		X	200000	
е				100				
Ū	insurance service or other organization that provides some or all oinstructions.)	of the bene	efits under the plan? (See	10e		X		
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X		
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10q		X		
h		(See instru	uctions and 29 CFR	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	ne require	d notice or one of the	10i				
Part	1							
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							
11a	Enter the amount from Schedule SB line 39					11a		
12	12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?							
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applic	able.)					
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon	ıth	, and e	enter th Day	ne date of the letter ruling Year	
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.					
b	b Enter the minimum required contribution for this plan year							

	Form 5500-SF 2012 Page <b>3</b> - 1			
	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		_
1	3c(1) Name of plan(s):	3c(2) E	IN(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

## Form 5500-SF

Department of the Treasory Internal Revenue Senace

## 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

OMB Nos. 1210-0110 1210-0099

2012

This Form is Open to Public

Department of Labor Employee Benchis Security Administration	the Inte	rnal Revenue Code (ti	ie Code).	Inspection				
Perision Banafit Guaranty Corporation	Complete all entries in acc	ordance with the ins	tructions to the Form 550	00-SF.				
Part   Annual Report	dentification Information							
For calendar plan year 2012 or fis	cal plan year beginning	01/01/2012	and ending	12/31/2012				
A This return/report is for:  B This return/report is:	a single-employer plan  the first return/report	a multiple-employ the final return/reg	er plan (not multiemployer) ort	a one-participant plan				
B This recultivicy of the	an amended return/report	a short plan year r	eturn/report (less than 12 m	nonths)				
	☐ Form \$558	automatic extensi		DFVC program				
C Check box if filing under:	special extension (enter descri			-				
	rmation—enter all requested Info	Musion	· · · · · · · · · · · · · · · · · · ·	1b Three-digit				
1a Name of plan LAWRENCE B. SPIEGELMAN, DDS, PC RETIREMENT PLAN			plan number (PN) > 002					
				1c Effective date of plan 06/01/1975				
2a Plan sponsor's name and add LAWRENCE B. SFIEGELM	dress; include room or suite numbe	er (employer, if for a si	igle-employer plan)	2b Employer Identification Number (EIN) 13-2811337				
340 EAST 52ND STREET				2c Sponsor's telephone number 212-758-2344				
NEW YORK	NY 10022			2d Business code (see instructions) 621210				
	nd address XSame as Plan Spons	or Name XSame as	Plan Sponsor Address	3b Administrator's EIN				
4 If the name and/or EIN of the	plan sponsor has changed since t	the last return/report fi	ed for this plan, enter the	4b EIN				
	mber from the last return/report.			4c PN				
a Sponsor's name  5a Total number of participants	at the beginning of the plan year		993511-4-6-1-41-4-4-1-4-4-4-4-4-4-4-4-4-4-4-	- 5a				
	at the end of the plan year							
D Total number of participants	account balances as of the end of	the nian year (defined	benefit plans do not	V Ry				
complete this item)	accoder parameter as or me and on	me pan year (acmea		5c <u> </u>				
6a Were all of the plan's asset	s during the plan year invested in e f the annual examination and repor	ligible assets? (See in	structions)	Yes L				
under 29 CFR 2520,104-46	? (See instructions on waiver eligib ither time 6a or line 6b, the plan o	ility and conditions.)	*F5647+*+**					
Caution: A penalty for the late	or incomplete filing of this return	n/report will be asses	sed unless reasonable c	ause is established.				
I tender monaltime of oppings and at	her penalties set forth in the instructed actuary, a	ctions I declare that I	have examined this return/	report, including, if applicable, a Scheo ort, and to the best of my knowledge a				
SIGN January	6 Spyllum	DM 7/23	LAWRENCE B S	PIEGELMAN				
HERE Signature of plan a	dministrator	Date	Enter name of indiv	vidual signing as plan administrator				
SIGN HERE			pow. b	danal alamina an anastana as alma a sa				
Signature of emplo	yer/plan sponsor name, if applicable) and address; in	Date sclude room or suite n		vidual signing as employer or plan spor Preparer's telephone number (opti				
Ciepaisi s name (moloonig mini	minu, il application and accordance							

Form 5500-SF 2012 Page **2** 

Pai	t III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) End o	f Year		
а	Total plan assets	7a		5943	7		(1)			8509
	Total plan liabilities	7b			0					С
	Net plan assets (subtract line 7b from line 7a)	7c	19	5943	7				208	8509
	Income, Expenses, and Transfers for this Plan Year						(b) To	tal		
	Contributions received or receivable from:		(a) Amount				(b) To	ıaı		
u	(1) Employers	8a(1)								
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b	2	1389	1					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							21	3891
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		6514	:9					
	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f		1967	0					
g	Other expenses	8g								
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							8	84819
	Net income (loss) (subtract line 8h from line 8c)	8i								9072
	Transfers to (from) the plan (see instructions)									
_	t IV Plan Characteristics	8j								
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 3D	feature co	des from the List of Plan Char	acteris	tic C	odes in	the instructi	ons:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cteristi	ic Co	des in t	he instructio	ns:		
Part	V Compliance Questions									
10	During the plan year:				Yes	No	Ι ,			
	Was there a failure to transmit to the plan any participant contribu	tione withi	n the time period described in		162	NO	<i>'</i>	mour	π	
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	ıciary Corı	rection Program)	10a		Х				
D	on line 10a.)	`	·	10b		Х				
	Was the plan covered by a fidelity bond?			100	Х				2.0	0000
d				10c						
	or dishonesty?			10d		Х				
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all contractions.	of the bene	efits under the plan? (See	40-		Х				
	instructions.)			10e		37				
	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	end.)	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 2520.10			10i						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								'es	No
11a	11a Enter the amount from Schedule SB line 39									
12	Is this a defined contribution plan subject to the minimum funding				ction		ERISA?	П	es :	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,				5011	302 01		<u> </u>		
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortiz	ed in this plan year, see instru		and	enter th Day		e lette 'ear	r rulin	ıg
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule					_ Duy				
	Enter the minimum required contribution for this plan year				]	12b				
	1						1			

	Form 5500-SF 2012 Page <b>3</b> -				
		12c	T		
<u>c</u>	Enter the amount contributed by the employer to the plan for this plan year	120			
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?	$\Box$	Yes X N	o	
	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			
	3c(1) Name of plan(s):	3c(2) E	IN(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)				
14a	Name of trust	<b>14b</b> T	rust's EIN		