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).

1210-0089

OMB Nos. 1210-0110

2011

This Form is Open to Public Inspection

	Complete all entries in accord	ance with	n the instructions to the Form 55	00-SF.	
	art I Annual Report Identification Information				
For	calendar plan year 2011 or fiscal plan year beginning 12/15/2011	1	and ending	12/14/2	012
A	This return/report is for:	a multiple	-employer plan (not multiemployer)	a one-participant plan
В	This return/report is: the first return/report	the final re	eturn/report		
	an amended return/report	a short pla	ın year return/report (less than 12 ı	nonths)	
C	Check box if filing under: X Form 5558	automatic	extension		DFVC program
	special extension (enter descriptio	n)			
Pa	Irt II Basic Plan Information—enter all requested information	ation			
1a	Name of plan			1b	Three-digit
SCIE	NTIFIC CELL CO INC PENSION PLAN				plan number
					(PN) • 001
				1C	Effective date of plan 12/15/1969
2a	Plan sponsor's name and address; include room or suite number (er	mployer, if	for a single-employer plan)	2b	Employer Identification Number
	NTIFIC CELL CO INC				(EIN) 11-2034214
				2c	Sponsor's telephone number
	KYLINE DRIVE				516-939-0808
PLAI	NVIEW, NY 11803-0000			2d	Business code (see instructions)
32	Plan administrator's name and address (if same as plan sponsor, er	tor "Como	,"\	3h	423990 Administrator's EIN
	NTIFIC CELL CO INC 80 SKYLINE I	DRIVE	•	30	11-2034214
	PLAINVIEW,	NY 11803	-0000	3c	Administrator's telephone number 516-939-0808
4	If the name and/or EIN of the plan sponsor has changed since the la	ast return/i	report filed for this plan, enter the	4b	
•	name, EIN, and the plan number from the last return/report.	aot rotarry	open med for the plan, enter the	10	LIIV
a	Sponsor's name			4c	PN
5a	Total number of participants at the beginning of the plan year			· 5a	6
b	Total number of participants at the end of the plan year			. 5b	7
С	Number of participants with account balances as of the end of the p complete this item)			. 5c	
6a	Were all of the plan's assets during the plan year invested in eligible	e assets?	(See instructions.)		X Yes No
b	Are you claiming a waiver of the annual examination and report of a				Vaa □ Na
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		•		X Yes No
Da	If you answered "No" to either 6a or 6b, the plan cannot use Fort III Financial Information	orm 5500-	SF and must instead use Form 5	500.	
7	Plan Assets and Liabilities		(a) Baginning of Vacr		(h) End of Voca
′ 2	Total plan assets	70	(a) Beginning of Year		(b) End of Year 1420700
a b	Total plan liabilities	7a 7b	0		0
C	Net plan assets (subtract line 7b from line 7a)	70 7c	1301704		1420700
8	Income, Expenses, and Transfers for this Plan Year	70	(a) Amount		(b) Total
а	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	118996		
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			118996
d	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			
i	Net income (loss) (subtract line 8h from line 8c)	8i			118996
j	Transfers to (from) the plan (see instructions)	8j			

Form	EEOO	CE	2011

Part IV	Plan	Characteristics

- **9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 - 1A 3D 10
 - If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

اد د د	V Compliance Overtions						
art			V				
0	During the plan year:		Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		Χ			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported 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 fidelity bond, that was caused by fraud or dishonesty?	10d		X			
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		Х			
f	Has the plan failed to provide any benefit when due under the plan?	10f		X			
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X			
	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		Х			
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i					
art		1	l	l			
lf : b c d	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiver. Mon you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. Enter the minimum required contribution for this plan year. Enter the amount contributed by the employer to the plan for this plan year. Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount). Will the minimum funding amount reported on line 12d be met by the funding deadline?	ctions, th	ection (302 of enter the Day 12b 12c 12d	ERISA?		s X No
	VII Plan Terminations and Transfers of Assets			<u> </u>	<i>,</i> \Box		
3a	Has a resolution to terminate the plan been adopted in any plan year?	_		X	res N	<u> </u>	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year						0
	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?					Yes	s X No
-	which assets or liabilities were transferred. (See instructions.) (3c(1) Name of plan(s):	1	12	c(2) E	N/c)	130/	2) DN(c)
	out) Name of plants).		13	c(2) EI	14(5)	130(.	3) PN(s)
aut	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	estab	lished.		
Inde	er penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this reti	urn/re	oort, ir	ncludin	g, if applica	ble, a Sc	hedule

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	10/02/2013	EUGENE FRIEDMANN
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	10/02/2013	EUGENE FRIEDMANN
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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

2011

This Form is Open to Public Inspection

						File as	an attachme	<u>ent to F</u> orm	<u>55</u> 00 or	<u>550</u> 0-8	SF					
Fo	r cale	ndar p	lan year 20)11 c	or fiscal plan ye	ear beginning 1	2/15/2011				and endi	ng 12/1	4/201	12		
•	Rour	nd off	amounts	o ne	earest dollar.											
•	Caut	ion: A	penalty of	\$1,0	000 will be ass	essed for late filing o	of this report	unless reas	onable ca	ause is	establish	ed.				
	Name									В	Three-dig	git			004	
SC	IENTI	FIC C	ELL CO IN	IC PI	ENSION PLAN	1					plan num	•		•	001	
											<u>· </u>				L	
					own on line 2a	of Form 5500 or 55	00-SF			D E	Employer	Identifica	tion N	lumber	(EIN)	
SC	IENTI	FIC C	ELL CO IN	С						11-2	2034214					
									_	<u></u>		_		_		
Ε	Type o	of plan	: X Single	•	Multiple-A	Multiple-B	F	Prior year pla	an size: 🕽	X 100	or fewer	101-5	00	More	than 500	
Р	art I	R	asic Info	rm	ation											
1			valuation (Month <u>12</u> [Day14	Year _	2012							
2			valuation	iale.	IV.	71011111 <u>12</u> L	Day			_						
_		ets:										20				1420700
	a											2a				
	b								 I			2b				1420700
3	Fur	nding t	arget/parti	cipar	nt count breakd	down:			(1) N	Number	of partici			(2)	Funding Targ	
	а	For	retired part	icipa	ints and benefi	ciaries receiving pay	/ment	3a				0				0
	b	For	terminated	vest	ed participants	S		3b				0				0
	С	For	active parti	cipaı	nts:											
		(1)	Non-veste	d be	enefits			. 3c(1)								0
		(2)	Vested be	nefit	s			. 3c(2)								1298967
		(3)	Total activ	/e								7				1298967
	d	` '										7				1298967
4						box and complete li										
_										ш						
	а		0 0		0 0.	ribed at-risk assump						-				
	b					sumptions, but disre onsecutive years and										
5	Г"					•	•					5				4 67 0/
																4.67 %
6												6				0
	To the accorda	best of i ance wit ation, o	th applicable la	the in	nformation supplied I regulations. In my	in this schedule and accon opinion, each other assum erience under the plan.	npanying schedu ption is reasonal	ules, statements ble (taking into a	and attachm	nents, if a experienc	iny, is compl e of the plan	ete and accu and reasona	rate. Ea	ach prescr pectations	ibed assumption of and such other a	was applied in assumptions, in
	SIGN HERI													04/08/2	2013	
					Signat	ture of actuary		<u> </u>		-				Date		<u> </u>
W I	RICHA	RD F	ORBES											11-04	790	
					Type or pri	nt name of actuary				_		Most r	ecent	enrollm	ent number	
AS	SOCIA	TED	PENSION	CON	ISULTANTS										13-4233	
						irm name				_	т.	alenhono	numb			ide)
100	0 FOF	RTRE	SS STREE	Т	r	ıını nanl e					11	eiehiioiie	nunti	i (IIICII	uding area co	u c)
SU	ITE 80	0	973-9044													
υп	ico, c	A 958	713-9U44													
					Addr	ess of the firm				_						
lt +r-	0.004:	on, h-	o not fuller	rofla:	otod one romel	otion or ruling pro	lantad und	r the etetute	in acmr!	otina th	io ocho-li	ام مامدا	tha !	ov ond	200	
	e actuaruction	•	is not fully	ene	cied any regula	ation or ruling promu	iigated unde	i ine statute	in compl	eung tr	iis scheal	ле, спеск	ıne D	ox and	see	

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Schedule SB (Form 5500) 2011

Pa	rt II	Begin	ning of year	carryov	er and p	refunding ba	lances							
	•							(a)	Carryover balance)	(b)	Prefundii	ng balar	ce
		Ū	0 , ,			,				0				24818
8			•	•	_	• `				0				0
9	Amount	t remainir	ng (line 7 minus li	ne 8)						0				24818
10	Interest	on line 9	using prior year's	s actual ret	turn of	13.61 _%				0				3378
11	Prior ye	ar's exce	ess contributions t	o be adde	d to prefur	nding balance:								
	a Pres	sent valu	e of excess contri	butions (lir	ne 38 from	prior year)								0
														0
	C Tota	ıl availabl	e at beginning of co	urrent plan	year to add	d to prefunding bala	ance							0
	d Port	tion of (c)	to be added to p	refunding b	alance									0
12	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) Portion elected for use to offset prior year's funding requirement (line 35 from prior year) Amount remaining (line 7 minus line 8) Interest on line 9 using prior year's actual return of 13.61% Prior year's excess contributions to be added to prefunding balance: a Present value of excess contributions (line 38 from prior year) b Interest on (a) using prior year's effective rate of 5.36 % except as otherwise provided (see instructions) c Total available at beginning of current plan year to add to prefunding balance. d Portion of (c) to be added to prefunding balance. Other reductions in balances due to elections or deemed elections. Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) art III Funding percentages Funding target attainment percentage. Adjusted funding target attainment percentage. Prior year's funding percentage for purposes of determining whether carryover/prefunding balances recurrent year's funding requirement. If the current value of the assets of the plan is less than 70 percent of the funding target, enter such part IV Contributions and liquidity shortfalls Contributions made to the plan for the plan year by employer(s) and employees:							0				28196		
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 percenta	ages										
14	Funding	g target a	ttainment percent	age								14	109	9.37 %
15	Adjuste	d funding	g target attainmen	t percenta	ge							15	109	9.37 %
16											e 	16	100	0.00 %
17	If the cu	ırrent val	ue of the assets o	f the plan	is less tha	n 70 percent of th	e funding targ	et, enter	such percentage			17		%
Pa	art IV	Con	tributions an	d liquidi	ty shor	tfalls								
18	Contrib						ployees:							
									(b) Amount p		(c) Amount paid by			
(IVI	M-DD-Y	Y Y Y)	employer	(S)	е	mpioyees	(MIM-DD-Y	YYYY)	employer	(S)	employees			
							Totals ▶	18(b))		18(c)			
19	Discour	nted emp	loyer contributions	s – see ins	tructions f	or small plan with	a valuation da	ate after	the beginning of the	e year:		1		
		•	•			·				19a				0
	_			•						19b				0
										19c				0
20	Quarter	ly contrib	outions and liquidit	ty shortfalls	3:		•							
		-		-		ear?							Yes	X No
	b If 20a	a is "Yes,	" were required qu	uarterly ins	tallments	for the current yea	ar made in a ti	imely ma	nner?				Yes	No
								-				<u> </u>	<u> </u>	
		,						of this pl	an year					
	-	(1) 1s	st		(2)	2nd		(3)	3rd			(4) 4th		

Pa	rt V	Assumptio	ns used to determ	nine f	unding target and tar	get ı	normal cost		
21	Disco	ount rate:							
	a S	egment rates:	1st segment: 1.66%		2nd segment: 4.47%		3rd segment: 5.52 %		N/A, full yield curve used
	b Ai	policable month	(enter code)		1			21b	0
22								22	65
23		ality table(s) (see		_	escribed - combined		scribed - separate	Substitu	
		1	_				oomood coparate		
		Miscellane							
			•		uarial assumptions for the co		•		· · · · · · · · · · · · · · · · · · ·
25	Has a	a method change	e been made for the cur	rent pla	an year? If "Yes," see instru	ctions	regarding required attac	hment	Yes X No
26	Is the	plan required to	provide a Schedule of	Active	Participants? If "Yes," see i	nstruc	tions regarding required	attachment	Yes X No
27			,		nding rules, enter applicable			27	
	rt VII		· · · · · · · · · · · · · · · · · · ·		ım required contribut		• •		
					years			28	0
<u>29</u>					I unpaid minimum required o			29	0
30	Rema	aining amount of	funpaid minimum requir	ed cor	ntributions (line 28 minus line	29)		30	0
Pa	rt VIII	Minimum	required contribu	tion f	for current year				
31	Targe	et normal cost a	nd excess assets (see ir	nstruct	ions):				
	a Tai	rget normal cost	(line 6)					31a	0
	b Ex	cess assets, if a	applicable, but not greate	er than	31a			31b	0
32	Amor	tization installme	ents:				Outstanding Bala	ince	Installment
	a Ne	et shortfall amort	ization installment					0	0
	b W	aiver amortizatio	on installment					0	0
33					ter the date of the ruling lette			33	0
34	Total	funding requirer	ment before reflecting ca	arrvove	er/prefunding balances (lines	31a -	31b + 32a + 32b - 33)	34	0
					Carryover balance		Prefunding balar		Total balance
35	Dolom	and alooted for	use to offset funding		- Carrye von Banarios				. Gran barango
33			use to onset funding			0		0	0
36	Additi	ional cash requir	rement (line 34 minus lir	ne 35).				36	0
37	Contr	ributions allocate	ed toward minimum requ	ired co	ontribution for current year a	djuste	d to valuation date	37	0
20					or (one instructions)				
30			ess contributions for curr		,			38a	0
			•					38b	0
39					prefunding and funding star ear (excess, if any, of line 36		-	39	0
					, ,,		,	40	
40 Do					noise Polist Ast of 21			40	
	rt IX				nsion Relief Act of 20				
41	If a sh	nortfall amortizati	ion base is being amorti	zed pu	irsuant to an alternative amo	rtizati	on schedule:	<u>.</u>	
	a Sch	nedule elected							2 plus 7 years 15 years
	b Elig	gible plan year(s)) for which the election i	n line 4	41a was made			200	8 2009 2010 2011
42	Amou	ınt of acceleratio	n adjustment					42	
43	Exces	ss installment ac	celeration amount to be	carrie	d over to future plan years			43	

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration **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).

2011

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public

Inspection Pension Benefit Guaranty Corporation ► Complete all entries in accordance with the instructions to the Form 5500-SF. **Annual Report Identification Information** For the calendar plan year 2011 or fiscal plan year beginning 12/14/2012 12/15/2011 and ending 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) Basic Plan Information --- enter all requested information. 1b Three-digit 1a Name of plan plan number SCIENTIFIC CELL CO INC PENSION PLAN 001 (PN) ▶ 1c Effective date of plan 12/15/1969 Plan sponsor's name and address; include room or suite number (employer, if for single-employer plan) 2b Employer Identification Number SCIENTIFIC CELL CO INC (EIN) 11-2034214 2c Plan sponsor's telephone number 516 939-0808 80 SKYLINE DRIVE 2d Business code (see instructions) 423990 NY 11803-0000 US PLAINVIEW 3a Plan administrator's name and address (If same as plan sponsor, enter "Same") 3b Administrator's EIN SAME 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 Sponsor's Name 5a 5a Total number of participants at the beginning of the plan year . . 6 5b Total number of participants at the end of the plan year Number of participants with account balances as of the end of the plan year (defined benefit plans do not Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) 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 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Financial Information (a) Beginning of Year (b) End of Year Plan Assets and Liabilities Total plan assets 1,420,700 7a 1,301,704 Total plan liabilities 7b 7с 1,420,700 Net plan assets (subtract line 7b from line 7a) 1,301,704 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total Contributions received or receivable from: (1) Employers . . . 8a(1) (2) Participants 8a(2) (3) Others (including rollovers) . 8a(3) Other income (loss) . 8b 118,996 Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 118,996 Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d Certain deemed and/or corrective distributions (see instructions) 8e Administrative service providers (salaries, fees, commissions) 8f Other expenses 8g Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 118,996 Net income (loss) (subtract line 8h from line 8c). 8i Transfers to (from) the plan (see instructions) 8j

	Form 5500-SF 2011	F	ago 2-		_				
Part	IV Plan Characteristics								
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	the plan provides pension benefits, enter the applicable pension featu	ire codes from the Li	st of Plan Cha	racteristic (Codes	in the	instructions:		
ь.	1A 3D 1G								
, D	the plan provides welfare benefits, onter the applicable welfare featur 4B	e codes from the Lis	t of Plan Chan	acteristic C	oaes ir	tne ii	nstructions:		
Par	V Compliance Questions	"							
10	During the plan year:				Yos	No	A	mount	
a	Was there a failure to transmit to the plan any participant contribution	s within the time per	iod doscribed			x			
b	29 CFR 2610.3-102? (See instructions and DOL's Voluntary Fiducian Were there any nonexempt transactions with any party-in-interest? (D			10a	_	^			
•	on line 10a.)			I _{10b}	ĺ	x			
С	Was the plan covered by a fidelity bond?			10c	x				200,000
ď	Did the plan have a loss, whether or not reimbursed by the plan's fide			· .					
	or dishonesty?					х			
ė	Were any fees or commissions paid to any brokers, agents, or other pa				,				
	Insurance services or other organization that provides some or all of t Instructions.)			100		x			
f	Has the plan failed to provide any benefit when due under the plan?			—		х			
д	Did the plan have any participant loans? (If "Yes," enter amount as of				\vdash	x			
ĥ	If this is an individual account plan, was there a blackout period? (See			109				e6 (1938) (14	2710228888
	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 2520.101-3	equired notice or one	of the	101					
Part	VI Pension Funding Compliance			•					
11	Is this a defined benefit plan subject to minimum funding requirement 5500))							X Yes	□No
12	Is this a defined contribution plan subject to the minimum funding req							Yes	
_	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable		41201111000	de or secur	311 302	OI EIV	יייייייייייייייייייייייייייייייייייייי		<u> </u>
а	If a waiver of the minimum funding standard for a prior year is being a	•	year, see inst	tructions, a	nd ente	er the	date of the le	itter ruling	
45	granting the waiver			Month		Day	·—— `	ear	
	ou completed line 12a, complete lines 3, 9, and 10 of Schedule ME	•	•			12b			
þ	Enter the minimum required contribution for this plan year				_	12c			
q	Enter the amount contributed by the employer to the plan for this plan. Subtract the amount in line 12c from the amount in line 12b. Enter the				' ⊢				
_	negative amount)				. ل	12d	<u> </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								
13a	Has a resolution to terminate the plan been adopted in any plan year'							X Yes	□ No
	If "Yes," enter the amount of any plan assets that reverted to the emp	loyer this year			<u>· · · </u>	13a			0
ь	Were all the plan assets distributed to participants or beneficiaries, tro of the PBGC?							∐Yes	IVa
c	If during this plan year, any assets or liabilities were transferred from t	this plan to another p	lan(s), identify	the plan(s) to	• •		□169	V 140
	which assets or liabilities were transferred. (See instructions.)								
1	3c(1) Name of plan(s):				13	c(2) E	IN(s)	13c(3)	PN(s)
	1 110								
Cautio	n: A ponalty for the late or incomplete filing of this return/report v	vill be assessed un	less reasonal	ble cause i	s osto	blisho	od,		
Under	penalties of perjury and other penalties set forth in the instructions, I d	eclare that I have ex	aminod this re	turn/report,	includ	ling, if	applicable, c	Schedule	
	Schodule MB completed and signed by an enrolled actuary, as well as	the electronic version	n of this return	n/report, an	id to th	e best	of my knowl	edge and	
,	it is true, corroot and complete	10/1/13	مدر رسے	£ 75		2,,-	DRIAL	241	
SIGI HER	/ ·	10/1/13							
***************************************		/6///3					plan adminis		
SIG		77	2001						
	Signaturo of employer/plan sponsor	Date	⊥ ⊏nter name	at individus	ai signi	ng as	employer or	pian spons	ior

Schedule SB, Part V Summary of Plan Provisions

Scientific Cell Co., Inc. Pension Plan 11-2034214 / 001

For the plan year 12/15/2011 through 12/14/2012

Employer:

Scientific Cell Co., Inc.

Type of Entity -

C-Corporation

EIN: 11-2034214

TIN: 11-3358144

Plan #: 001

Dates:

Effective - 12/15/1969

Year end - 12/14/2012

Valuation - 12/14/2012

Top Heavy Years - 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999,

2000, 2001, 2002, 2003, 2007, 2008, 2009, 2010, 2011

Eligibility:

All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 20.5 Months of service - 6

Hours Required for - Eligibility - 1000

Benefit accrual - 1000

Vesting - 1000

Plan Entry - Anniversary date on or next following eligibility satisfaction

Retirement:

Normal - Anniversary date coincident with or nearest following attainment of age 65 and completion of 5 years of

participation Early - Not provided

Average Compensation: Highest 3 consecutive years of participation

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits:

Retirement - Frozen benefit formula

Accrued Benefit - Frozen accrued benefit as of 12/15/2004

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Face Amount minus Cash Value plus Present Value of Accrued Benefit

Top Heavy Minimum:

Frozen Top-Heavy benefit

IRS Limitations:

415 Limits -

Percent: 100

Dollar: \$200,000

Maximum 401(a)(17) compensation - \$245,000

Normal Form:

Life Annuity Guaranteed for 10 Years

Optional Forms:

Life Annuity

Life Annuity Guaranteed for 5, 10, 15 or 20 Years

Joint with 50%, 66.67%, 75% or 100% Survivor Benefit

Vesting Schedule:

Years Percent
0-1 0%
2 20%
3 40%
4 60%
5 80%
6 100%

Service is calculated using all years of service

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

Scientific Cell Co., Inc. Pension Plan 11-2034214 / 001

For the plan year 12/15/2011 through 12/14/2012

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment#	Years	Rate %
Segment 1	0 - 5	2.20
Segment 2	6 - 20	4.18
Segment 3	> 20	4.81

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

Actuarial Equivalence:

Pre-Retirement - Interest -

8%

Mortality Table -

None

Post-Retirement - Interest -

8%

Mortality Table -

G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Scientific Cell Co., Inc. Pension Plan 11-2034214 / 001

For the plan year 12/15/2011 through 12/14/2012

Valuation Date:

12/14/2012

Funding Method:

As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Interest Rates

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) Segment # Year Rate % Segment 1 0 - 5 1.66 Segment 2 6 - 20 4.47 Segment 3 > 20 5.52

Pre-Retirement - Mortality Table -

12C - 2012 Funding Target - Combined - IRC 430(h)(3)(A)

Turnover/Disability -None Salary Scale -None Expense Load -None Ancillary Ben Load -16%

Post-Retirement - Mortality Table -

12C - 2012 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living -

None

Lump Sum -

G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) at 8%

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

Asset Valuation Method:

Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest -

7.5%

Post-Retirement -Interest -

Mortality Table -

Applicable Mortality Table - IRC 417(e)(3)

Permissively Aggregated Plans - Tested as a Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Normal retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

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

2011

This Form is Open to Public Inspection

		▶ File a	s an attachme	nt to Form	5500 or	5500-SF.				
For	calendar plan year 2011 or fiscal p		12/15/			and endir	ng 12	/14/2012		
▶ Round off amounts to nearest dollar.										
<u></u> ▶ c	aution: A penalty of \$1,000 will be	e assessed for late filing	of this report u	ınless reas	onable car	use is establishe	đ.			
-	ame of plan					B Three-did				
SCIE	ENTIFIC CELL CO INC PEN	SION PLAN				plan num) •	001	
			·			医复数刺激				
C PI	an sponsor's name as shown on li	ne 2a of Form 5500 or 5	5500-SF			D Employer to	dentifica	tion Number	(EIN)	
SCIE	INTIFIC CELL CO INC					1	1-203	4214		
Ету	pe of plan: 🕱 Single 🔲 Multiple	e-A Multiple-B	F	Prior year p	lan size:	X 100 or fewer [500 T Moi	re than 500	
Pa	Rt I Basic Information									
1		M								
	Enter the valuation date:	Month 12	Day14	Year_	2012					
_	Assets:							1 1 5		
	Market value Actuarial value						2a	ļ	1,420,	700
			• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		• • • • • • • • • • • • • • • • • • • •	2b		1,420,	700
3	Funding target/participant count b				(1) N	umber of particip	ants	(2)	Funding Target	
	a For retired participants and b	eneficiaries receiving p	ayment				0			0
	b For terminated vested partici	pants	• • • • • • • • • • • • • • • • • • • •	3b			0			0
	C For active participants:					医基排金器 :				j.
	(1) Non-vested benefits .					重要数量点				0
	(2) Vested benefits	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	3c(2)		全是交易 管	10		1,298,9	967
	(3) Total active						7		1,298,9	
	d Total		• • • • • • • • • • • • • • • • • • • •	3d			7	··	1,298,9	_
4	If the plan is in at-risk status, chec	k the box and complete	lines (a) and (t	0)		П			1,230,3	707
	a Funding target disregarding p						4a			10
	b Funding target reflecting at-ri						4a	 		
	at-risk status for fewer than fi	ve consecutive years ar	nd disregarding	loading fac	ctor	at nave been	4b			
5	Effective interest rate						5	<u> </u>	4.67	
6	Target normal cost						6	· · · · · · · · · · · · · · · · · · ·		0
State	ment by Enrolled Actuary						<u> </u>	 		
col	the best of my knowledge, the information sucordance with applicable law and regulations, mbination, offer my best estimate of anticipate	III III Opion, each other assum	ompanying schedule ption is reasonable	es, statements (taking into acc	and attachme count the exp	ents, if any, is complet perience of the plan an	e and acci d reasonal	urate. Each presri ple expectations)	bed assumption was applied and such other assumptions,	in in
	RE W. Richa	ed Fork	~					04/08/20	13	
	S	ignature of actuary						Date		
	W RICHARD FORBES	<u> </u>						11-04790		
	Туре	or print name of actuary				***	Most r	ecent enrollm	ent number	
	ASSOCIATED PENSI	ON CONSULTANTS						30) 343-4		
		Firm name				Te	lephone	number (incl	luding area code)	
	1000 FORTRESS ST	REET							and odde	
	SUITE 800									
	US CHICO	CA 95973	3-9044							
		Address of the firm								
If the a	ictuary has not fully reflected any r	egulation or ruling prom	ulgated under	the statute	in comple	ting this schedule	e, check	the box and	see	_

	Schedul	le SB (Form 5500) 2011		Page	2					
Pa	rt II Bed	inning of year carryov	er and prefunding hala	nces						
		Jiming Or your ourry ov	or and proteining bate	1	(a) (Carryover balance		(b) F	Prefundir	ng balance
7		eginning of prior year after appl					0			24,818
8		ed to use to offset prior year's f	• •				0			0
9	Amount rema	nining (line 7 minus line 8)					0			24,818
10	Interest on lin	ne 9 using prior year's actual re	turn of13.61%				o			3,378
11	Prior year's e	xcess contributions to be adde	d to prefunding balance:					有数 基金		
	a Present va	alue of excess contributions (lin	e 38 from prior year)							0
		n (a) using prior year's effective provided (see instructions)								0
	C Total avail	lable at beginning of current pla	in year to add to prefunding ba	ılan ce						0
	d Portion of	(c) to be added to prefunding t	alance		图 医直线	4年16月5日				0
12	Other reducti	ons in balances due to election	s or deemed elections			0 28,1			28,196	
13	Balance at be	eginning of current year (line 9	+ line 10 + line 11d - line 12) .				0			0
Pa	irt III 🔝 Fi	unding percentages								
14		et attainment percentage							14	109.37 %
15	Adjusted fund	ding target attainment percenta	ge						. 15	109.37 %
16		unding percentage for purposes funding requirement					16	100.00 %		
_17	If the current	value of the assets of the plan	is less than 70 percent of the t	unding ta	rget, enter :	such percentage	• • • •		. 17	%
Pa	ırt IV C	ontributions and liquid	ity shortfalls							
18	Contributions	made to the plan for the plan	ear by employer(s) and employer	yees:						
(M	(a) Date M-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees) Date D-YYYY)	(b) Amount employ		′		unt paid by oyees

	a Contributions allocated toward	19a			0			
	b Contributions made to avoid re	19b			0			
	C Contributions allocated toward	19c			0			
20	Quarterly contributions and liquid				41			
	a Did the plan have a "funding st		Yes X	No				
	b If 20a is "Yes," were required of		Yes 🗌	No				
	C If 20a is "Yes," see instructions		· 图图图 (1884)) A			
	Liquidity shortfall as of end of Quarter of this plan year							
	(1) 1st	(2) 2nd	(3) 3rd		(4)	4th		

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

Totals ► 18(b)

18(c)

Pa	art v Assumptio	ons used to determine	runding target and target	normal cost				
21	Discount rate:	`						
	a Segment rates:	1st segment:	2nd segment:	3rd segment:		N/A, full yield curve used		
	_	1.66 %	4.47 %	5.52 %		TVA, full yield curve used		
	b Applicable month	21b	0					
		,			22	65		
_23	Mortality table(s) (see	e instructions) X Pr	escribed - combined Pre	scribed - separate	Substitu	te		
Pa	rt VI Miscellane	eous items						
24	Has a change been r	made in the non-prescribed act	uarial assumptions for the current	plan year? If "Yes," see	instructions	s regarding required		
25	Has a method chang	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	hment .	Yes 🕱 No		
26	Is the plan required to	o provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachmen	Yes X No		
27			nding rules, enter applicable code		27			
	regarding attachmen	t			21			
_Pa	rt VII Reconcili	ation of unpaid minimu	ım required contributions	for prior years				
		uired contribution for all prior y	ears		28	0		
29			unpaid minimum required contrib		29			
30			Aributions (line 00 minus line 00)			0		
			atributions (line 28 minus line 29).		30	0		
		required contribution t						
31		adjusted, if applicable (see instr						
					31a	0		
			31a		31b	0		
32	Amortization installm			Outstanding Bala	ance	Installment		
			• • • • • • • • • • • • • • • • • • • •		0	0		
	b Waiver amortizatio	n installment			0	0		
33	If a waiver has been (Month	approved for this plan year, en Day Year	ter the date of the ruling letter grai	nting the approval	33	0		
34	Total funding requirer	ment before reflecting carryover	/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	0		
			Carryover balance	Prefunding Bala	ince	Total balance		
35	Balances elected to a	use to offset funding						
			0		0	o		
36	Additional cash requi	irement (line 34 minus line 35)			36	0		
37	Contributions allocate	37	0					
(line 19c)								
a Total (excess, if any, of line 37 over line 36)								
	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)								
40 Unpaid minimum required contribution for all years								
Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)								
41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:								
	a Schedule elected							
	b Eligible plan year(s	s) for which the election in line	11a was made		🔲 200	08 2009 2010 2011		
42	Amount of acceleration	n adjustment			42			
43	Excess installment ac	celeration amount to be carried	l over to future plan years		43			