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

2013

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	▶ Complete all entries in accorda	nce with the instruc	tions to the Form 5500)-SF.	
Part I		dentification Information				
For calend	ar plan year 2013 or fise	cal plan year beginning 01/01/2013		and ending 12	2/31/2013	
A This ref	turn/report is for:	a single-employer plan	n multiple-employer pl	an (not multiemployer)	a one	-participant plan
B This ref	turn/report is:		he final return/report			
_				n/report (less than 12 mo	· <u> </u>	
C Check	box if filing under:	Form 5558 a a special extension (enter description	automatic extension		∐ DFVC	program
Part II	Basic Blan Infor	mation—enter all requested informat	,			
		mation—enter all requested informat	ION		1b Three-di	ait .
1a Name DOROTHY I	of plan N. YANG, MD DEFINED	BENEFIT PLAN			plan nun	nber
				-	(PN) •	001
					IC Ellective	01/01/2011
	ponsor's name and add N. YANG, MD, INC. PS	lress; include room or suite number (em	ployer, if for a single-	employer plan)	2b Employe (EIN)	er Identification Number 91-1221222
P.O. BOX C	-96012			s's telephone number 206-292-7500		
BELLEVUE, WA 98009						s code (see instructions) 621111
3a Plan a	dministrator's name and	d address 🏻 Same as Plan Sponsor Na	me Same as Plan	Sponsor Address	3b Administ	rator's EIN
					3c Administ	rator's telephone number
		plan sponsor has changed since the las	st return/report filed fo	r this plan, enter the	4b EIN	
name		plan sponsor has changed since the last last return/report.	st return/report filed fo	or this plan, enter the	4b EIN 4c PN	
name a Spons	, EIN, and the plan num or's name		· 	·		2
name a Spons 5a Total	, EIN, and the plan num or's name number of participants a	ber from the last return/report.			4c PN	2
name a Spons 5a Total b Total c Numb	, EIN, and the plan num or's name number of participants a number of participants a er of participants with a	at the beginning of the plan year	an year (defined bene	fit plans do not	4c PN 5a	2
name a Spons 5a Total b Total c Numb comp	, EIN, and the plan num or's name number of participants a number of participants a ter of participants with a lete this item)	at the beginning of the plan year	an year (defined bene assets? (See instruc	fit plans do not	4c PN 5a 5b 5c	
name a Spons 5a Total b Total c Numb comp 6a Were b Are ye	, EIN, and the plan numor's name number of participants and participants and participants with a lete this item)	at the beginning of the plan year	an year (defined bene assets? (See instruc n independent qualifie	fit plans do not tions.)d public accountant (IQF	4c PN 5a 5b 5c	
name a Spons 5a Total b Total c Numb comp 6a Were b Are younder	, EIN, and the plan numor's name number of participants and participants and participants with a lete this item)	at the beginning of the plan year	an year (defined bene assets? (See instruc n independent qualifie nd conditions.)	fit plans do not tions.)d public accountant (IQF	4c PN 5a 5b 5c	
name a Spons 5a Total b Total c Numb comp 6a Were b Are you under If you	, EIN, and the plan numor's name number of participants and participants and participants with a lete this item)	at the beginning of the plan year	an year (defined bene assets? (See instruct independent qualifier and conditions.)tuse Form 5500-SF	fit plans do not tions.)d public accountant (IQF	4c PN 5a 5b 5c PA) Form 5500.	X Yes
name a Spons 5a Total b Total c Numb comp 6a Were b Are younder If you c If the p	, EIN, and the plan numor's name number of participants and participants are of participants with a lete this item)	at the beginning of the plan year	an year (defined bene assets? (See instruct independent qualifier and conditions.) t use Form 5500-SF urance program (see	fit plans do not tions.)d public accountant (IQF and must instead use I	4c PN 5a 5b 5c PA) Form 5500.	X Yes No
name a Spons 5a Total b Total c Numb comp 6a Were b Are younder if you c If the p	, EIN, and the plan numor's name number of participants and per of participants with a lete this item)	at the beginning of the plan year	assets? (See instruction independent qualifier and conditions.)	fit plans do not tions.)d public accountant (IQF and must instead use I ERISA section 4021)?	4c PN 5a 5b 5c PA) Form 5500. Yes X	No Not determined
name a Spons 5a Total b Total c Numb comp 6a Were b Are you under If you c If the p Caution: A	, EIN, and the plan numor's name number of participants and participants are of participants with a lete this item)	at the beginning of the plan year	an year (defined bene assets? (See instruct independent qualifier and conditions.)	fit plans do not tions.) d public accountant (IQF and must instead use I ERISA section 4021)? unless reasonable cause	4c PN 5a 5b 5c PA) Form 5500. Se is establishort, including, i	No Not determined Ned. A Schedule
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name a Spons 5a Total b Total c Numb comp 6a Were b Are younder If you c If the p Caution: A Under pen SB or Sche belief, it is SIGN HERE	, EIN, and the plan numor's name number of participants and participants are reflected participants with a lete this item)	at the beginning of the plan year	assets? (See instruct in independent qualifier ind conditions.)	fit plans do not tions.) d public accountant (IQF and must instead use I ERISA section 4021)? unless reasonable cause examined this return/report, Enter name of individu Enter name of individu	4c PN 5a 5b 5c PA) Form 5500. Se is establishort, including, i and to the besulal signing as pulal signing as e	No Not determined No Not determined ned. f applicable, a Schedule at of my knowledge and plan administrator employer or plan sponsor
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Pai	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	or.			(b) End	of V	oar		
	Total plan assets	7a	(a) beginning of Tea				(b) Ella		939576		
	Total plan liabilities	7b		0					(
	Net plan assets (subtract line 7b from line 7a)	76 7c	52587						939576		
	Income, Expenses, and Transfers for this Plan Year	70			(b) Total						
	Contributions received or receivable from:		(a) Amount				(D)	otai			
	(1) Employers	8a(1)	30625	6							
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	10745	0							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						4	113706		
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							413706	3	
j	Transfers to (from) the plan (see instructions)	8j									
Pai	t IV Plan Characteristics				•						
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instru	ction	3:		
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 instruct	ions			
Par	V Compliance Questions										
10	During the plan year:				Yes	No		۸m	ount		
a	Was there a failure to transmit to the plan any participant contribu				100	X		AIII	ount		
b	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest			10a						—	
	on line 10a.)	`	•	10b		X					
С	Was the plan covered by a fidelity bond?			10c	X					60	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	of the ben	efits under the plan? (See			X					
	instructions.)			10e		X					
f	Has the plan failed to provide any benefit when due under the pla			10f							
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		X					
h		•		10h							
$\overline{}$	2520.101-3.)			1011							
•	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)							>	Yes	П	No
112	Enter the unpaid minimum required contribution for current year fr					11a					0
12	· · · · · · · · · · · · · · · · · · ·		,				EDISA2	Г	Yes	X	No
14	Is this a defined contribution plan subject to the minimum funding	-		oi se	CHOII .	JUZ UI	LNISA!	ഥ	1 53	^	. 10
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, If a waiver of the minimum funding standard for a prior year is beir			ctions	and 4	enter th	ne date of	he l	etter ru	lina	
	granting the waiver.	-			,	Day	.5 4410 01	Ye		9	
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					

Page	3 -	1
raye	J	

С	Enter the amount contributed by the employer to the plan for this plan year	12c					
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left 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?		res X No				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year						
b	b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?						
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(which assets or liabilities were transferred. (See instructions.)	s) to					
1	13c(1) Name of plan(s):	13c(2) E	N(s)	13c(3) PN(s)			
Part	VIII Trust Information (optional)						
	Name of trust ROTHY N. YANG, MD DEFINED BENEFIT	14b Trust's EIN 453030669					

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

This Form is Open to Public Inspection

OMB No. 1210-0110

2013

				File as	an attachme	ent to Form	5500 or	5500-SF.					
Fo	or calendar	plan year 201	3 or fiscal plan	year beginning (01/01/2013			and end	ling 12/	31/20	13		
•	Round of	f amounts to	nearest dollar.										
)	Caution:	A penalty of \$	1,000 will be as	sessed for late filing	of this report (unless reas	onable ca	use is establish	ned.				
	Name of p		DEELLED DELLE	EIT DI ANI				B Three-d	git			001	
DO	DROTHY N	. YANG, MD [DEFINED BENE	FIT PLAN				plan nur	nber (PN)		•	001	
_	Diamagn		- h) (F	F00 OF			D =	Laboration of	· · · · · · · · · · · · · · · · · · ·	le constitute of	/FIND	
		. YANG, MD,		2a of Form 5500 or 55	500-SF			D Employe			umber	(EIN)	
	JKO IIII IV	. TAIVO, IVID,	110.10						91-122	1222			
_	T (l		D Marketta A	□ Marcata B	F ,	D.:		400 (П 404.5	.oo [th 500	
		n: X Single	Multiple-A	Multiple-B	F	Prior year pi	an size:	100 or fewer	101-5	000	Iviore	than 500	
F	Part I E	Basic Infor	mation										
1		e valuation da	ite:	Month	Day31	Year _	2013	_					
2	Assets:								_				
	a Marke	t value							2a				630481
	b Actua	rial value							2b				630481
3	Funding	target/particip	oant count break	kdown:			(1) N	lumber of partic	ipants		(2)	Funding Target	
	a For re	tired participa	nts and benefici	aries receiving paym	ent	. 3a			0				C
	b For te	rminated vest	ed participants			. 3b			0				C
	c For ac	ctive participar	nts:										
	(1)	Non-vested	benefits			3c(1)							C
	(2)	Vested bene	efits			3c(2)							360744
	(3)	Total active				3c(3)			2				360744
	d Total.					. 3d			2				360744
4	If the pla	an is in at-risk	status, check th	e box and complete	lines (a) and ((b)		. 🗍					
				bed at-risk assumptio	` ,	,			4a				
				umptions, but disrega									
				consecutive years an					4b				
5	Effective	e interest rate							5				6.28 %
6	Target n	ormal cost							6				196922
Sta	To the best of accordance w	vith applicable law	ne information supplie and regulations. In m	ed in this schedule and acco									
		oner my best estill	паке от аппоракей ех	perience under the plan.									
	SIGN												
	HERE										03/11/2	2014	
			_	ature of actuary							Date		
R S	SCOTT HAI	RRISON, FSP	PA, COPA, APA								11-02	175	
			Type or p	rint name of actuary					Most	ecent	enrollm	nent number	
TH	E RAYMON	ND COMPANY	Y								480-28	89-3474	
4-	45 E 001 IT	THEON AVE "		Firm name				٦	elephone	numb	oer (incl	uding area code)
	45 E SOUT ESA, AZ 85	HERN AVE # 206	108										
			Ado	dress of the firm				_					
f th	ne actuary h	as not fully re	flected any requ	lation or ruling promu	ulgated under	the statute	in comple	eting this sched	ule, check	the h	oox and	see	П
	ructions								, 5501			-	Ш

Page	2	-
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Schedule SB (Form 5500) 2013

Pa	rt II Be	ginning of Year	Carryov	er and Prefunding Ba	alances						
					-	(a) (Carryover balance		(b) F	Prefundir	ig balance
7		,		cable adjustments (line 13 f				0			66739
8		•	-	unding requirement (line 35							
9								0			66720
10				urn of <u>8.39</u> %				0			66739 5599
11								0			3399
• • •	, , , , , , , , , , , , , , , , , , , ,			38a from prior year)							147289
				nterest rate of%							111200
				<u></u>							0
				ear to add to prefunding balar							147289
	d Portion of	(c) to be added to pro	efunding ba	lance							147289
				s or deemed elections				0			0
13	Balance at b	eginning of current ye	ear (line 9 +	line 10 + line 11d – line 12)			0			219627
Pa	art III F	unding Percent	ages								
14 Funding target attainment percentage								14	110.06 %		
	15 Adjusted funding target attainment percentage								15	168.18 %	
16	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	96.88 %	
17	If the current	value of the assets of	of the plan is	s less than 70 percent of the	e funding tar	get, enter s	such percentage			17	%
Pa	art IV C	ontributions an	d Liquid	ity Shortfalls							
18	Contribution	s made to the plan fo	the plan y	ear by employer(s) and emp	oloyees:						
(M	(a) Date M-DD-YYYY)	(b) Amount p employer				Date (b) Amount paid by employer(s)			(c) Amount paid by employees		
07	/15/2013		100000	0							
02	/18/2014		206256	0							
					Totals ▶	18(b)		306256	18(c)		
19	Discounted 6	employer contribution	s – see inst	ructions for small plan with	a valuation	date after th	he beginning of the	e year:			
	a Contribution	ons allocated toward	unpaid min	imum required contributions	from prior y	ears		19a			0
	b Contribution	ons made to avoid res	strictions ac	ljusted to valuation date				19b			0
	c Contribution	ns allocated toward m	inimum requ	uired contribution for current y	ear adjusted	to valuation	n date	19c			307447
20	-	ntributions and liquidi	-								
	•	•		he prior year?							Yes No
	b If line 20a	is "Yes," were require	ed quarterly	installments for the current	t year made	in a timely	manner?				Yes X No
	C If line 20a	is "Yes," see instruct	ons and co	mplete the following table a							
	(1)	1st		Liquidity shortfall as of e (2) 2nd	nd of quarte	r of this pla (3)	in year 3rd			(4) 4th	
	(1)	0		(Z) ZIIU	0	(3)	oiu	0		(+) + (11	0
		U	l		V			V			U

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost					
21	Discou	nt rate:								
	a Segi	ment rates:	1st segment: 5.94%	2nd segment: 6.15%	3rd segment 6.76 %		N/A, fu	II yield	curve	e used
	b Appl	icable month (enter code)			21b				0
22	Weight	ed average ret	irement age			22				70
23	Mortalit	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitu	te			
Pa	rt VI	Miscellane	ous Items							
24				cuarial assumptions for the current	plan year? If "Yes," see	instructions	regarding re	guired		
		-			•				Yes	X No
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attach	chment			Yes	X No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment			Yes	X No
27		•	o alternative funding rules, ent	ter applicable code and see instruc	tions regarding	27				
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years					
28	Unpaid		-	years		28				0
29										
	(line 19	9a)	29				0			
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)										0
Pa	Part VIII Minimum Required Contribution For Current Year									
31	Target	normal cost a	nd excess assets (see instruct	ions):						
	a Targe	et normal cost	(line 6)			31a				196922
	b Exce	ess assets, if ap	oplicable, but not greater than	line 31a		31b				36320
32	Amortiz	zation installme	ents:		Outstanding Bala	ance	Installment			
	a Net s	shortfall amortiz	zation installment			0	0			
	b Waiv	er amortization	n installment			0				0
33				ter the date of the ruling letter grar) and the waived amount		33				
34	Total fu	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34				160602
-				Carryover balance	Prefunding bala	nce	To	tal bala	ance	
35		_	use to offset funding	0		0				0
36	Additio	nal cash requir	rement (line 34 minus line 35).			36				160602
37	Contrib	outions allocate	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37				307447
38	•		ess contributions for current ye			<u> </u>				
						38a				146845
				prefunding and funding standard c		38b				0
39				ear (excess, if any, of line 36 over		39				0
40)		40				
	rt IX			Pension Relief Act of 2010		ll				
			de to use PRA 2010 funding re		(000	, 				
	a Schedule elected									
	b Eligib	ole plan vear(s) for which the election in line	41a was made				2010	_	2011
42			•			42	<u> </u>		<u> </u>	
				d over to future plan years		43				

	orm 5500-SF	Short Form Annual	Return/Report of Small Emplo Benefit Plan	yee		OMB Nos 1210 0110 1210-0009
10	Mernat Revenue Service Department of Labo Benofits Security Ad immitration	Retirement Income Security Ar	filed under sections 104 and 4065 of the Employe ct of 1974 (ERISA), and section 6057(b) and 6050 ernal Revenue Code (the Code)	ee B(a) of		2013
	n Bennia Guaranty Carputation	33.3			1	nspection
Part		► Complete all entries in accidentification information	ordance with the instructions to the Form 550	0 SF		7190
	ndar plan year a his or lisca		01/01/2012			
	_	30 10	01/01/2013 and ending	ı	2/31/2013	
_ 0	· '	x a single-employer plan	a multiple-employer plan (not multiemployer)		a one partici	pant p an
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 n	nonths)	
C Che	ik box if filing under.	Form 5558	automatic extension		DEVC progra	am
		special extension (onter descrip	tion)		ш	
Part	Basic P an Inform	mation enter a requested in	formation			
	ne of plan	The state of the s	actification.	1 1b	Three digit	T
DC	ROTHY N YANG MD	DEFINED BENEFIT PLAN			p an number	
				10	(PN) ►	001
	<u> </u>			'6	Effective date of 01/01/2011	
2a Pi	a sponsor's name and address	ess, include room or suite number	(employer, if for a single employer plan)	2b	Employer dent	
DC	ROTHY N. YANG, MD,	INC, PS			(EN) 91 12	
				2c	Sponsor's te ep	
₽.). BOX C-96012			0.1	(206) 292	
US BE	LLEVUE	WA 98009		20	Business code 621111	(see instructions)
3a Pa) administrator's name and		sor Name Same as P an Sponsor Address	3b	Administrator's	E N
				3c	Administrator's	te ophorie number
4 / 11	a natura and/or fe black the se			<u> </u>		
nai	ie, E.N. and the year number	on sponsor has changed since the er from the last return/report	ast return/report filed for this plan, enter the	45	ΕN	
	risor's name			4c	DAI	
Sa Tol	number of part cipants at	the beginning of the plan year	***************************************	5a	-	2
b Tol	i number of pan cipants at !	the end of the p an year	######################################	5b		2
C Nu	iber of participal ts with acc	count ha ances as of the end of the	e plan year (defined benefit plans do not			
cor	petc this item)	UPP45417147444744444444444444444444444444	***************************************	_5c		
		ining the plan year invested in a gil		********	*************	X Yes No
D Are	vou callning a waiver or inc	e annua, examination and report o See instructions on waiver e ligib, ity	I an independent qualified public accountant (QP	'A)		(T)
			not use Form 5500 SF and must instead use F			X Yes No
c fit	a plan is a define a honer tip	an, is it covered under the PBGC	insurance program (see ER SA section 4021)?			□ Not eletered at
					_	Not determined
Lindor :	. A penalty for the ate of	incomplete it inglor this returnir	eport will be assessed un ess reasonable cau	se is o	estab ished	
SB or S	hedu a MB com leted and	r per a lies sel torin in the instruction signed by an enrol od actuary, as	ons, declare that have examined this return/report we as the electronic version of this return/report	ort, inc	c uding, it imp Ic:	able, a Schedule
be ief, if	is true, correct, and como e	de			o the best in my	Killia edde alla
SIGN	A 10207	les N. Clone M	Dovath	, N	Yano a	$\overline{\mathfrak{D}}$.
HERE	Signature of p an admini	strator	Date 04/08/20/Enter name of Individual	Elebit	na se o na admir	intentor
SIGN	South	4 N. You O ME	Dorathy		1- 4 mg /	n.D.
HERE	Signature of et ip oyer/p		Date 04/88/2011: nter name of individual			The state of the s
Prepare			olde room or suite number (optional)			number (optiona)
		25565 - 122 - 123	· (in obsesses	mood (optiona)
				1		7 7 7 7 7
L						
For Pap	prwork Reduction Act Not	tice and OMB Contro Numbers,	see the Instructions for Form 5500 SF		Fa	rm 5500 SF (2013)

Form 5500 SF (2013) v 130118

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, 2013

<u>Date</u> 07-15-2013	<u>Amount</u> 100,000.00	<u>Year</u> 2013	<u>Rate</u> 6.28%	Period 07-15-2013 to 12-31-2013	Adj Ctb 102,839.31
02-18-2014	206,256.00	2013	6.28%	02-18-2014 to 12-31-2013	204,607.89
Totals:	306,256.00				307,447.20

19	Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year						
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	307 447 20				

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

	<u>For Funding</u> <u>Min Max</u>	<u>For 417(e)</u>	For Actuarial Equiv.
Interest Rates	Seg 1 4.94% 1.28%	Seg 1 1.25%	Pre-Retirement 5.50%
	Seg 2 6.15% 4.05%	Seg 2 4.57%	Post-Retirement 5.50%
	Seg 3 6.76% 5.07%	Seg 3 5.60%	
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 28 & 20 yrs Female-modified RP2000 combined healthy female projected 28 & 20 yrs	2013 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F
Assumed Benefit Form	For Funding	Normal Form	
Calculated Effective Inte	erest Rate	6.28%	

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.

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

	<u>For Funding</u> <u>Min Max</u>	<u>For 417(e)</u>	For Actuarial Equiv.		
Interest Rates	Seg 1 4.94% 1.28%	Seg 1 1.25%	Pre-Retirement 5.50%		
	Seg 2 6.15% 4.05%	Seg 2 4.57%	Post-Retirement 5.50%		
	Seg 3 6.76% 5.07%	Seg 3 5.60%			
Pre-Retirement					
Turnover	None	None	None		
Mortality	None	None	None Normal retirement age 65 and 5 years of participation		
Assumed Ret Age	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 28 & 20 yrs Female-modified RP2000 combined healthy female projected 28 & 20 yrs	2013 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F		
Assumed Benefit Form	For Funding	Normal Form			
Calculated Effective Inte	erest Rate	6.28%			

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.

Summary of Plan Provisions Plan Year: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

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

Normal Retirement Benefit Upon normal retirement each participant will be entitled to a benefit

payable in the normal form equal to the following:

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 \$17,083 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: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

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

Survivor portion of a qualified joint and 50.00% survivor annuity payable to the surviving spouse.

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).

2013

OMB No. 1210-0110

This Form is Open to Public Inspection

	ension Benefit Guaranty Corporation	File as an attachm	ent to Form	5500 or 5500-S	SF.				
For ca	lendar plan year 2013 or fiscal pla				and ending	12/3	31/2013		
▶ Ro	und off amounts to nearest dol	lar.							
Ca	ution: A penalty of \$1,000 will be	assessed for late filing of this report	unless reas	onable cause is	established	l			
	ne of plan ny Yang, MD Defined Benefit Plan			1	Three-digit plan numbe		•	001	
	n sponsor's name as shown on lin	e 2a of Form 5500 or 5500-SF		D E	mployer Id	entifica	tion Number	(EIN)	
DORO	THT N. TANG, WID INC. PS			91-	1221222				
≣ Тур∈	e of plan: X Single Multiple-	A 🗌 Multiple-B	Prior year pla	an size: 🔀 100 d	or fewer	101-5	00 More	than 500	
Part	Basic Information								
1 E	nter the valuation date:	Month 12 Day 31	Year_	2013					
2 A	ssets:								
a	Market value					2a	S 2007.50	63048	
b	Actuarial value					2b		63048	
3 Ft	unding target/participant count bre	akdown:		(1) Number	of participa	nts	(2)	Funding Target	
а	For retired participants and benef	iciaries receiving payment	. 3a		7707.1707.1977.007es	0		[1	
b	For terminated vested participant	s	3b			0	8 X	(
С	For active participants:		L				413005050500		
	(1) Non-vested benefits	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3c(1)					(
	(2) Vested benefits							360744	
	(3) Total active		3c(3)					360744	
d	Total		3d			0		360744	
l If t	he plan is in at-risk status, check	the box and complete lines (a) and (b)	П					
	\$455 \$2000 € 1600 A 2010 \$2 1100 1 1 140 1 1 1 140 140 140 140 140	cribed at-risk assumptions	THE RESERVE OF THE PARTY OF THE	LJ	Γ	4a		grafia (m. 1901). La constituit (m. 1901). Mandales	
-	Funding target reflecting at-risk a	ssumptions, but disregarding transitie e consecutive years and disregarding	on rule for p	lans that have b	een in	4b			
E ff						5		6.28 %	
Ta	rget normal cost					6	6 1969		
To the	ent by Enrolled Actuary best of my knowledge, the information supp dance with applicable law and regulations. In nation, offer my best estimate of anticipated	lied in this schedule and accompanying schedul my opinion, each other assumption is reasonabl experience under the plan.	es, statements a le (taking into ac	and attachments, if an account the experience	y, is complete a of the plan and	and accur I reasona	ate, Each prescrit ble expectations)	bed assumption was applied in and such other assumptions, in	
SIGI HER	1.50	LCU.					03/11/2	014	
	Sig	nature of actuary				**	Date	10000000000000000000000000000000000000	
	R. Scot	t Harrison, FSPA, APA					11-021	75	
	Туре ог	print name of actuary		in the second se		Most re	cent enrollm	ent number	
	The	Raymond Company					(480) 28	39-3474	
	4545 E	Firm name . Southern Ave., #108			Tele	ohone r	number (inclu	ding area code)	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Mesa, AZ 85206 Idress of the firm		20					
	AC								

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

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

2013

This Form is Open to Public Inspection

			7 1 110 40	arr attaornii		5555 01 0					
For	calendar	plan year 2013 or fiscal plar	n year beginning C)1/01/2013			and en	ding 12/	31/2013		
► F	Round of	ff amounts to nearest dolla	ar.								
• (Caution:	A penalty of \$1,000 will be a	assessed for late filing o	of this report u	ınless reasc	nable cau	use is establis	hed.			
A N	ame of p	lan					B Three-	diait			
Dore	othy Yang	g, MD Defined Benefit Plan						mber (PN)	•	001	
						ŀ	piarrite		,		
C P	lan spons	sor's name as shown on line	2a of Form 5500 or 55	500-SF			D Employe	er Identifica	tion Number ((EIN)	
DOF	ROTHY N	I. YANG, MD INC. PS					91-122122	2			
							0	_			
FΤ	ype of pla	n: X Single Multiple-A	A Multiple-B	F	rior year pla	n size. V	100 or fewer	☐ 101-5	in More t	than 500	
Pa	rt I E	Basic Information									
1	Enter th	e valuation date:	Month12	Day31	Year _2	2013	-				
2	Assets:										
	a Marke	et value						2a		630481	
	b Actua	rial value						2b		630481	
3	Funding	target/participant count bre	akdown:			(1) Ni	umber of parti	cinants	(2)	Funding Target	
•	Ū	etired participants and benefi		ont	3a	(1)140	amber of part	0	(2)	r unumg ranget	
	_		01,		3b				+		
		erminated vested participants	S		30			0		С	
	C For a	ctive participants:		1							
	(1)	Non-vested benefits			3c(1)					С	
	(2)	Vested benefits			3c(2)				360744		
	(3)	Total active			3c(3)				360744		
	d Total.				3d			0		360744	
4	If the pla	an is in at-risk status, check	the box and complete li	ines (a) and (l	n)						
•		ng target disregarding presc	•	` ,	,	Ų		4a			
		0 0 01	•					4a			
		ing target reflecting at-risk as risk status for fewer than five						4b			
5		e interest rate						5		6.28 %	
6								6	196922		
		normal cost								190922	
	•	/ Enrolled Actuary of my knowledge, the information supp	alied in this schodule and secon	mnonving cohodule	a atatamanta	and attachma	ento if any in com	plata and agai	roto Eoch procesi	thed accumption was applied in	
а	ccordance v	vith applicable law and regulations. In	my opinion, each other assum								
c	ombination,	offer my best estimate of anticipated	experience under the plan.								
S	IGN										
H	ERE								03/11/2	2014	
		Sig	nature of actuary						Date		
R. Scott Harrison, FSPA, APA							11-02175			175	
Type or print name of actuary							<u> </u>	Most	ecent enrollm		
			Raymond Company					WOOT			
		1116					<u> </u>		` ,	89-3474	
		1515 E	Firm name E. Southern Ave., #108					Telephone	number (inclu	uding area code)	
		4040 E	Journelli Ave., #100								
		,	Mesa, AZ 85206								
			ddress of the firm				=				
	actuary h ctions	nas not fully reflected any req	gulation or ruling promu	ılgated under	the statute	in comple	ting this sche	dule, check	the box and	see	

Pa	art II	Begir	nning of Year	Carryov	er and Prefunding Ba	lances						
7	Б. 1			6 11						Prefund	ing balance	
7		-			cable adjustments (line 13 fro				0			66739
8			•	-	unding requirement (line 35 f				0			0
9	Amount remaining (line 7 minus line 8)								0			66739
10	Interes	t on line 9	9 using prior year's	s actual ret	urn of <u>8.39</u> %				0			5599
11	Prior ye	ear's exce	ess contributions t	o be added	d to prefunding balance:							
	a Pres	ent value	of excess contribu	utions (line	38a from prior year)							147287
					interest rate of0.00_%							0
	C Total	available	at beginning of cur	rent plan ye	ear to add to prefunding balanc	e						147287
	d Porti	ion of (c)	to be added to pre	efunding ba	alance							147287
12	Other r	eductions	s in balances due	to elections	s or deemed elections				0			0
13	Balanc	e at begir	nning of current ye	ar (line 9 -	+ line 10 + line 11d – line 12)				0			219625
P	art III	Fun	ding Percenta	ages								
14	Fundin	g target a	attainment percent	age							14	110.06 %
15	Adjuste	ed funding	g target attainmen	t percentaç	ge						15	168.18 %
Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.							96.88 %					
17	If the c	urrent val	ue of the assets o	f the plan i	s less than 70 percent of the	funding tar	get, enter s	such percentage			17	%
P	art IV	Con	tributions and	d Liquid	ity Shortfalls							
18	Contrib	outions ma	ade to the plan for	the plan y	ear by employer(s) and empl	oyees:						
(N	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) D (MM-DD		(b) Amount pa employer(s		(0		int paid by loyees
07	7-15-201	3		100000								
02	2-18-201	14		206256								
						Tatala b	40(%)			40(-)		
40	D:					Totals ▶	18(b)		306256	18(c)		0
19			-		tructions for small plan with a							
	_				imum required contributions			F	19a			0
	10-							0				
20			outions and liquidit			ar aujusteu	to valuation	i date	19c			307447
20		•	•	•	he prior year?							Yes No
	b If line	e 20a is "	Yes," were require	ed quarterly	y installments for the current	year made	in a timely	manner?				Yes X No
	C If line	e 20a is "	Yes," see instructi	ons and co	emplete the following table as	applicable	:				_	_
					Liquidity shortfall as of en	d of quarte						
		(1) 15	st		(2) 2nd		(3)	3rd			(4) 4t	h

Pa	rt V	Assumptio	ns Used to Determine F	unding Target and Targe	et Normal Cost						
21	Discou	unt rate:									
	a Seg	gment rates:	1st segment: 4.94%	2nd segment: 6.15 %	3rd segment: 6.76 %		N/A, full yield curve used				
	b App	licable month (enter code)			21b	0				
22	Weigh	ted average re	tirement age			22	70				
23	Mortal	ity table(s) (se	e instructions) X Pres	scribed - combined Pre	scribed - separate	Substitu	te				
Pa	Part VI Miscellaneous Items										
24	24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment										
25	Has a	method change	e been made for the current pla	n year? If "Yes," see instructions	regarding required attac	hment	Yes X No				
26	Is the	plan required to	provide a Schedule of Active F	Participants? If "Yes," see instruc	tions regarding required	attachment	tYes X No				
27		•	_	er applicable code and see instruc		27					
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	m Required Contribution	s For Prior Years						
28	Unpaid	d minimum requ	uired contributions for all prior y	ears		28	0				
29				unpaid minimum required contrib	, ,	29	0				
30	Remai	ining amount of	f unpaid minimum required cont	ributions (line 28 minus line 29)		30	0				
Pa	t VIII	Minimum	Required Contribution	For Current Year							
31	Targe	t normal cost a	nd excess assets (see instruction	ons):							
	a Targ	et normal cost	(line 6)			31a	196922				
	b Exce	ess assets, if a	pplicable, but not greater than li	ne 31a		31b	36320				
32	Amorti	ization installme	ents:		Outstanding Bala	ince	Installment				
	a Net	shortfall amorti	zation installment			0	0				
	b Wai	ver amortization	n installment			0	0				
33				er the date of the ruling letter grar) and the waived amount		33					
34	Total f	unding requirer	ment before reflecting carryover	/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	160602				
				Carryover balance	Prefunding balar	nce	Total balance				
35			use to offset funding	0		0	0				
36	Additio	onal cash requi	rement (line 34 minus line 35)			36 16060					
37							307447				
38	38 Present value of excess contributions for current year (see instructions)										
	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							0				
40	Unpaid	d minimum requ	uired contributions for all years			40	0				
Pai	t IX	Pension I	Funding Relief Under P	ension Relief Act of 2010	(See Instructions))					
41	If an el	ection was mad	de to use PRA 2010 funding rel	ief for this plan:							
	a Sche	edule elected .				Г	2 plus 7 years 15 years				
	b Eligi	ble plan year(s) for which the election in line 4	1a was made		200	8 2009 2010 2011				
42			-			42					
43 Excess installment acceleration amount to be carried over to future plan years											

Summary of Plan Provisions Plan Year: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

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 AgeAll 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

Normal Retirement Benefit Upon normal retirement each participant will be entitled to a benefit

payable in the normal form equal to the following:

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 \$17,083 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: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

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

Survivor portion of a qualified joint and 50.00% survivor annuity payable to the surviving spouse.

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, 2013

<u>Date</u> 07-15-2013	<u>Amount</u> 100,000.00	<u>Year</u> 2013	<u>Rate</u> 6.28%	Period 07-15-2013 to 12-31-2013	Adj Ctb 102,839.31
02-18-2014	206,256.00	2013	6.28%	02-18-2014 to 12-31-2013	204,607.89
Totals:	306,256.00				307,447.20

19	Discounted employer contributions see instructions for small plan with a valuation date after the beginning	of the y	ear
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	307 447 20

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

	<u>For Funding</u> <u>Min Max</u>	<u>For 417(e)</u>	For Actuarial Equiv.		
Interest Rates	Seg 1 4.94% 1.28%	Seg 1 1.25%	Pre-Retirement 5.50%		
	Seg 2 6.15% 4.05%	Seg 2 4.57%	Post-Retirement 5.50%		
	Seg 3 6.76% 5.07%	Seg 3 5.60%			
Pre-Retirement					
Turnover	None	None	None		
Mortality	None	None	None Normal retirement age 65 and 5 years of participation		
Assumed Ret Age	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 28 & 20 yrs Female-modified RP2000 combined healthy female projected 28 & 20 yrs	2013 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F		
Assumed Benefit Form	For Funding	Normal Form			
Calculated Effective Inte	erest Rate	6.28%			

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.

Weighted Average Retirement Age Plan Year: 1/1/2013 to 12/31/2013 Valuation Date: 12/31/2013

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