#### 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).

OMB Nos. 1210-0110

1210-0089

2013

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	► Complete all entries in accordan	ce with the instruc	tions to the Form 5500	0-SF.		peotion			
Part I	Annual Report lo	dentification Information								
For calend	ar plan year 2013 or fisc	al plan year beginning 12/31/2013		and ending 1	2/30/20	014				
	turn/report is for:			an (not multiemployer)		a one-particip	oant plan			
<b>B</b> This ref	turn/report is:	片 ' 片	e final return/report hort plan vear return	/report (less than 12 mo	onths)					
C Check	box if filing under:	片 ' 片	tomatic extension	ropert (tees than 12 hit	DFVC program					
	Ü	special extension (enter description)			_	_				
Part II	Basic Plan Infor	mation—enter all requested information	n							
<b>1a</b> Name KA LI, MD D	of plan DEFINED BENEFIT PEN	SION PLAN			ı	Three-digit plan number (PN)	001			
					1c	Effective date of plan 12/31/2006				
2a Plan s 139 MEDIC		ress; include room or suite number (emp	loyer, if for a single-e	employer plan)			fication Number 42474			
139 CENTR	E STREET				2c :	Sponsor's telep 212-925				
SUITE 618 NEW YORK	ζ, NY 10013				2d 1	Business code ( 62111	see instructions)			
3a Plan a	dministrator's name and	address XSame as Plan Sponsor Nam	ne Same as Plan	Sponsor Address	3b /	Administrator's I	EIN			
					3c /	Administrator's t	telephone number			
4 If the	name and/or EIN of the p	plan sponsor has changed since the last	return/report filed fo	r this plan, enter the	4b	EIN				
	e, EIN, and the plan numl sor's name	ber from the last return/report.			4c	PN				
<b>5a</b> Total	number of participants a	t the beginning of the plan year			5a		2			
<b>b</b> Total	number of participants a	t the end of the plan year			5b					
		ecount balances as of the end of the plan			5c					
<b>6a</b> Were	all of the plan's assets	during the plan year invested in eligible a	assets? (See instruct	ions.)			X Yes No			
under <b>If yo</b> u	29 CFR 2520.104-46? ( answered "No" to eith	he annual examination and report of an i (See instructions on waiver eligibility and ner line 6a or line 6b, the plan cannot	l conditions.)use Form 5500-SF a	and must instead use	Form 5	5500.	X Yes No			
C If the	plan is a defined benefit	plan, is it covered under the PBGC insur	rance program (see l	ERISA section 4021)? .	····· 📙	Yes X No	Not determined			
	•	incomplete filing of this return/report								
SB or Sche		er penalties set forth in the instructions, I I signed by an enrolled actuary, as well a ete.								
SIGN	Filed with authorized/va	alid electronic signature.								
HERE	Signature of plan add	ministrator	Date	Enter name of individu	ual sigr	ning as plan adn	ninistrator			
SIGN										
HERE	Signature of employe		Date		vidual signing as employer or plan sponsor					
Preparer's	name (including firm nai	me, if applicable) and address; include re	oom or suite number	(optional)	Prepa	arer's telephone	number (optional)			

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Pai	rt III   Financial Information						
7			(a) Deninning of Vec				(h) Ford of Voca
	Plan Assets and Liabilities Total plan assets	7-	(a) Beginning of Yea				(b) End of Year 778996
	Total plan assets  Total plan liabilities	7a 7b		0			0
	Net plan assets (subtract line 7b from line 7a)		66436				778996
		7c			+		
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Total
u	(1) Employers	8a(1)	6000	0			
	(2) Participants	8a(2)		0			
	(3) Others (including rollovers)	8a(3)					
b	Other income (loss)	8b	7225	1			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					132251
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d					
е	Certain deemed and/or corrective distributions (see instructions)						
f	Administrative service providers (salaries, fees, commissions)		0				
g	Other expenses	8g	1761	9			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					17619
i	Net income (loss) (subtract line 8h from line 8c)	8i					114632
j	Transfers to (from) the plan (see instructions)	8j					
Par	t IV Plan Characteristics	•			•		
9a	If the plan provides pension benefits, enter the applicable pension 1A 1C 3B 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 for	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		tions withi	n the time period described in rection Program)	10a		Χ	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not	include transactions reported	10b		X	
С	Was the plan covered by a fidelity bond?			10c	X		78000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X	7,0000
—е	Were any fees or commissions paid to any brokers, agents, or oth						
·	insurance service, or other organization that provides some or all					X	
	instructions.)			10e			
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.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h			
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)						
11a	Enter the unpaid minimum required contribution for current year fr					11a	0
12	Is this a defined contribution plan subject to the minimum funding		· · · · · · · · · · · · · · · · · · ·				FRISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	-		, oi 30	,50011	JUZ UI	
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 e	enter th	ne date of the letter ruling Year
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule					Day	ı oui
	Enter the minimum required contribution for this plan year	,	,pp			12b	

Page	3	- [	1
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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?	. 🔲 Y	'es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	3c(2) El	N(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	<b>14b</b> Tr	ust's EIN	

## SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Single-Employer Defined Benefit Plan Actuarial Information

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

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 12/31/2013		and ending	12/30/20	14		
Round off amounts to nearest dollar.						
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless	reasonable caus	se is established.				
A Name of plan	E	3 Three-digit				
KA LI, MD DEFINED BENEFIT PENSION PLAN		plan numbe	r (PN)	•	001	
			,			
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	[	<b>D</b> Employer Ide	entification N	lumber (FI	N)	
139 MEDICAL PC		1 - 7		(	,	
		4	15-1642474			
E Type of plan: X Single	ear plan size: X	100 or fewer	101-500	More tha	n 500	
Part I Basic Information		<u> </u>	<u> </u>			
1 Enter the valuation date: Month 12 Day 31 Y	/ear <u>2013</u>					
2 Assets:						
<b>a</b> Market value			2a		(	663009
<b>b</b> Actuarial value			2b			663009
3 Funding target/participant count breakdown:	(1) Nur	nber of participa	nts	(2) Fu	Inding Target	-
a For retired participants and beneficiaries receiving payment	` '	noor or participal	0	(=)	manig ranger	
<b>b</b> For terminated vested participants			0			0
C For active participants:						
(1) Non-vested benefits	(1)					C
(2) Vested benefits	` '					445867
(3) Total active	` '		2			445867
d Total	• •		2			445867
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	_	1				140007
	<u> </u>	, 	4a			
<b>a</b> Funding target disregarding prescribed at-risk assumptions		-	4a			
b Funding target reflecting at-risk assumptions, but disregarding transition rule at-risk status for fewer than five consecutive years and disregarding loadi			4b			
5 Effective interest rate			5		6.	.18 %
6 Target normal cost			6			63707
Statement by Enrolled Actuary			u u			
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, state accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (takin						
combination, offer my best estimate of anticipated experience under the plan.	g into account the expe	enerice of the plan and	Teasonable ex	occiations) an	a sacir other assump	110113, 111
SIGN						
HERE				09/09/201	15	
Signature of actuary				Date		
THEODORE ANDERSEN, M.A.A.A., MSPA				14-0203	4	
Type or print name of actuary			Most recent	enrollmer	it number	
PENSION ASSOCIATES				203-356-	0306	
Firm name		Tele	phone numb		ng area code)	
2001 WEST MAIN STREET, SUITE 230				`	,	
STAMFORD, CT 06902						
Address of the firm						
	-1-1-1	and the second	-b t			<del></del>
If the actuary has not fully reflected any regulation or ruling promulgated under the st instructions	atute in completii	ng this schedule,	cneck the b	oux and se	е	

Page	2	-
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Schedule SB (Form 5500) 2013

Pa	rt II	Begin	ning of Year	Carryov	er and Prefunding B	alances							
								(a) C	Carryover balance	!	(b)	Prefundii	ng balance
		_	•		cable adjustments (line 13	•				0			55589
8			•	•	unding requirement (line 3					0			0
9	Amount	remainii	ng (line 7 minus li	ne 8)						0			55589
10	Interest	on line 9	using prior year's	actual ret	urn of <u>5.00</u> %					0			2779
11	Prior ye	ar's exce	ess contributions t	o be added	to prefunding balance:								
	<b>a</b> Prese	ent value	of excess contrib	utions (line	38a from prior year)								92473
					nterest rate of 6.88 9								6362
	C Total available at beginning of currer				ear to add to prefunding bala	nce							98835
	<b>d</b> Portion of (c) to be added to prefunding balance												0
12	Other re	eductions	s in balances due	to elections	or deemed elections					0			0
13	Balance	e at begir	nning of current ye	ear (line 9 +	line 10 + line 11d – line 12	2)				0			58368
Pa	Part III Funding Percentages												
14	Funding	_		_								14	135.61 %
15	Adjuste	d funding	g target attainmen	t percentag	je							15	148.70 %
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.									<del>)</del>	16	123.10 %	
17	If the cu	ırrent val	ue of the assets o	f the plan is	s less than 70 percent of th	e funding	target	, enter s	uch percentage			17	%
Pa	art IV	Con	tributions an	d Liquidi	ity Shortfalls								
18	Contribu	utions ma	ade to the plan for	the plan y	ear by employer(s) and em	ployees:							
(M	(a) Date M-DD-Y		(b) Amount p employer		(c) Amount paid by employees (MM-DD-				(b) Amount p employer		(	c) Amou	nt paid by byees
09	/06/2015			60000	0								
						Totals	<b>&gt;</b>	18(b)		60000	18(c)		0
19	Discour	ited emp	loyer contributions	s – see inst	ructions for small plan with	a valuatio	n date	e after th	e beginning of the	e year:			
	<b>a</b> Contr	ributions	allocated toward	unpaid mini	imum required contribution	s from prio	r yea	rs		19a			0
	<b>b</b> Contr	ibutions	made to avoid res	trictions ad	ljusted to valuation date					19b			0
	<b>C</b> Contr	ibutions a	allocated toward m	nimum requ	uired contribution for current	year adjust	ed to	valuation	date	19c			54243
20	Quarter	ly contrib	outions and liquidit	y shortfalls	:								
	a Did th	ne plan h	nave a "funding sh	ortfall" for t	he prior year?								Yes X No
	<b>b</b> If line	20a is "	Yes," were require	ed quarterly	installments for the currer	nt year mad	de in a	a timely r	manner?				Yes No
	<b>C</b> If line	20a is "	Yes," see instructi	ons and co	mplete the following table	as applicat	ole:						
					Liquidity shortfall as of	end of quai	ter of					<i>-</i>	
		(1) 1s	st		(2) 2nd			(3)	3rd			(4) 4th	

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost						
21	Discou	nt rate:									
	<b>a</b> Seg	ment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment 6.76 %		N/A, fu	II yield	curv	e used	
	<b>b</b> Appl	icable month (	enter code)			21b				0	
22	Weight	ed average ret	tirement age			22				62	
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitu	te				
Pa	rt VI	Miscellane	ous Items								
24				uarial assumptions for the current	plan year? If "Yes," see	instructions	regarding re	equired	ı		
		-							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, en	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		uired contributions for all prior		28				0		
29			•	d unpaid minimum required contrib		29					
	(line 19	9a)								0	
30	Remair	ning amount of	funpaid minimum required cor	ntributions (line 28 minus line 29)		30				0	
Pa	rt VIII	Minimum	Required Contribution	For Current Year							
31	Target	normal cost a	nd excess assets (see instruct	ions):							
	<b>a</b> Targe	et normal cost	(line 6)			31a				63707	
	<b>b</b> Exce	ss assets, if ap	oplicable, but not greater than	line 31a		31b				63707	
32	Amortiz	zation installme	ents:		Outstanding Bala	ance	Installment				
	a Net s	shortfall amortiz	zation installment			0				0	
	<b>b</b> Waiv	er amortization	n installment			0				0	
33				ter the date of the ruling letter grar) and the waived amount		33				0	
34	Total fu	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34				0	
				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)		l	36				0	
37	Contrib	outions allocate	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37				54243	
38	•		ess contributions for current ye			1					
						38a				54243	
				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		l l					
			de to use PRA 2010 funding re		(Occ mon donons	,					
				sher for this plan.		Г	2 plus 7 yea	rs Γ	15	years	
42			,	41a was made			8 2009	2010	<u>'                                    </u>	2011	
						42					
43	∟xcess	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).

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public

Perek	n Benefit Guaranty Corporation	► Complete all entries in so	cordance:	with t	<u>he instru</u>	ctions to the Form 550	0-8F.	•	
Part	Annual Report	Identification information							
For cale	ndar plan year 2013 or fk	cal plan year beginning	12	2/31.	/2013	and ending	1	<u>2/30/2014</u>	11-1
	return/report is for:	a single-employer plan	=	•		lan (not multiemployer)		a one partici	pant plan
B This	return/report is:	the first return/report	_		um/report				
		an amended return/report	a sho	rt plan	year retu	m/report (less than 12 m	ionths)	_	
C Che	ck box if filing under:	x Form 5558	autorr	natic e	noisnatx			DFVC progr	am
		special extension (enter descr	iption)						
Part	Basic Plan Info	ormation — enter all requested	Information	1					
fa na	me of plan						1b	Three-digit plan number	
Ka	Li, MD Defined	Benefit Pension Plan						(PN) ►	001
							1c	Effective date	
<b>a</b>			- complement related	26	12/31/2006				
<b>Za P</b> k 13	in sponsors name and a 19 Medical PC	ddress; include room or suite numb	er (emproy	BI, N N	N SI SIINDIS	employer plan)	20	(EIN) 45-16	tification Number 542474
		1					2c	Sponsor's teler	
								(212) 925-	
	9 Centre Street Lite 618						2d		(see instructions)
US Ne	w York	NY 10013					<u> </u>	621111	
3a Pu	an administrator's name a	nd address 🕱 Same as Plan Sp	onsor Name	e 🗌	Same as	Plan Sponsor Address	36	Administrator's	EIN
							<u> </u>		
							3c	Administrator's	telephone number
							1		
4 16 1	he name and/or EIN of th	e plan sponsor has changed since	the last ret	um/re	port filed t	or this plan, enter the	4b	EIN	
		mber from the last return/report.			-	•			<u> –</u>
	onsor's name							PN	
		at the beginning of the plan year		**********			5a		2
		at the end of the plan year					<u>5b</u>		2
	molete this item)	account balances as of the end of		+++++++	**********		5c		
		during the plan year invested in el							X Yes □No
		f the annual examination and repor							XYes □No
		? (See instructions on waiver eligib				and waterd see			
_ H1	you <b>answered "No" t</b> o e	ither line 6a or line 6b, the pian c fit plan, is it covered under the PBC	annot use 20: ineuron:	rom; co om	oram (sec	and must instead pay.		. Tyes IXIN	o TT Not determined
		or incomplete filling of this retur							antilo a Cabadida
Under SB or	penatites of perjury and o Schedule MB completed :	other penalties set forth in the instru and signed by an enrolled actuary,	rctions, I de as well as t	rclare the ele	that i haw etronic ve	examined this return/repoi	iport, ii it, and	to the best of m	y knowledge and
	it is true, correct, and cor			1	1		·		
SIGN		Vali	J *	7/19	115	Ka Li			
HERI		ninistrator	Dar	te ,	1	Enter name of individu	al sign	ing as plan adm	inistrator
		12-1	D	<del></del>	0/15	Ka Li			
SIGN	_ 1	w/nisn sponsor	Def	te /	7	Enter name of individu	al sign	ing as employe	or plan sponsor
		name, if applicable) and address; i			uite numb				number (optional)
		,				• •		•	
}									
							<u></u>		
									* *
I							1 '		1.

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Pa	art III Financial Information											
7	Plan Assets and Liabilities		(a) Beginning of Year	,			(b) End of	f Year				
a	Total plan assets	7a	664,30				(4)	778,996				
<u>b</u>	Total plan liabilities	7b	30170	0				0				
c	Net plan assets (subtract line 7b from line 7a)	7c	664,30	_				778,996				
8	Income, Expenses, and Transfers for this Plan Year	10	(a) Amount				(b) To					
a	Contributions received or receivable from:		(4)				(,					
	(1) Employers	8a(1)	60,00	00								
	(2) Participants	8a(2)		0								
	(3) Others (including rollovers)	8a(3)										
b	Other income (loss)	8b	72,2	51								
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						132,251				
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d										
<u>е</u>		<u> </u>										
f	` ` `			0								
	Administrative service providers (salaries, fees, commissions)	8f	17,6									
<u>g</u>	Other expenses	8g	1/,0.	19				17 (10				
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			-			17,619				
÷	Net income (loss) (subtract line 8h from line 8c)	8i			-			114,632				
	Transfers to (from) the plan (see instructions)	8j										
$\overline{}$	art IV Plan Characteristics											
9a	If the plan provides pension benefits, enter the applicable pension for ${\tt 1A}$ ${\tt 1C}$ ${\tt 3B}$ ${\tt 3D}$	eature code	es from the List of Plan Characte	eristic	Code	s in the	e instruction	ns:				
b	If the plan provides welfare benefits, enter the applicable welfare fea	ature codes	from the List of Plan Character	ristic (	Codes	in the	instructions	S:				
	way Compliance Overtions											
	art V Compliance Questions											
<u>10</u>	During the plan year:			ı	Yes	No		Amount				
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduc	ciary Corre	ction Program)	10a		x						
	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		x						
	Was the plan covered by a fidelity bond?	•••••	••••••	10c	х			78,000				
C	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	•	•	10d		x						
е	· · · · · · · · · · · · · · · · · · ·	•	•									
	insurance service, or other organization that provides some or all			40-								
	instructions.)	•••••				~						
f	Has the plan failed to provide any benefit when due under the plan	_		10e		х						
	That the plan falled to provide any benefit when due ander the plan	n?		10e 10f		x						
9												
<u>g</u>	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	nd.)	10f		х						
	Did the plan have any participant loans? (If "Yes," enter amount a  If this is an individual account plan, was there a blackout period? (	s of year ended see instructions	nd.)	10f 10g		х						
h	Did the plan have any participant loans? (If "Yes," enter amount a lf this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	s of year ended see instructions	nd.)	10f 10g 10h		х						
h	Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10 Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem	s of year el	notice or one of the	10f 10g 10h 10i		x x		X Yes No				
h i Pa	Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10.  If VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	s of year el See instruc- ne required I-3	nd.)	10f 10g 10h 10i	···········	x x		X Yes No				
h i Pa	Did the plan have any participant loans? (If "Yes," enter amount a lifthis is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10 rt VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)  a Enter the unpaid minimum required contribution for current year from the plan subject to minimum for current year from the plan subject to minimum funding requirem 5500) and line 11a below)	s of year el See instruction ne required 1-3	nd.)	10f 10g 10h 10i	•••••	x x le SB	••••••					
11 11	Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10*  If VI Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)  Enter the unpaid minimum required contribution for current year from Is this a defined contribution plan subject to the minimum funding	s of year el See instruc- ne required I-3ents? (If "Y om Schedu	notice or one of the  Yes," see instructions and compute SB (Form 5500) line 39	10f 10g 10h 10i	•••••	x x le SB	••••••	0				
11 11	Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10 Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)  a Enter the unpaid minimum required contribution for current year for lis this a defined contribution plan subject to the minimum funding (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 being the standard for a prior year is being t	s of year el See instruction ne required 1-3 ents? (If "Y om Schedu requiremer , as applica	rotice or one of the  res," see instructions and comp  alle SB (Form 5500) line 39  ats of section 412 of the Code of the	10f 10g 10h 10i lete S	ion 30	x x lle SB 11a 2 of El	RISA?	O Yes X No				
11 11 12 a	Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10 Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)  a Enter the unpaid minimum required contribution for current year for list his a defined contribution plan subject to the minimum funding (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 being granting the waiver	s of year en See instruc- ne required 1-3	nd.)	10f 10g 10h 10i lete S	ion 30	x x lle SB 11a 2 of El	RISA?	0 Yes X No				
11 11 12 a	Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? (2520.101-3.)  If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10 Pension Funding Compliance  Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)  a Enter the unpaid minimum required contribution for current year for lis this a defined contribution plan subject to the minimum funding (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 being the standard for a prior year is being t	s of year en See instruc- ne required 1-3	nd.)	10f 10g 10h 10i lete S	ion 30	x x lle SB 11a 2 of El	RISA?	O Yes X No				

	Form 5500-SF 2013 Page <b>3-</b>			
			ı	
C	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?	□ Ye	es X N	lo
	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 con of the PBGC?			Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)			
1	<b>3c(1)</b> Name of plan(s): 13c(	<b>2)</b> EIN(	(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
		4.4b. =		
14a	Name of trust	140	rust's EIN	

# Schedule SB, line 22 - Description of Weighted Average Retirement Age

Ka Li, MD Defined Benefit Pension Plan 45-1642474 / 001 For the plan year 12/31/2013 through 12/30/2014

The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

# Schedule SB, line 19 - Discounted Employer Contributions

## Ka Li, MD Defined Benefit Pension Plan 45-1642474 / 001

For the plan year 12/31/2013 through 12/30/2014 Valuation Date: 12/31/2013

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution Applied to Additional Contribution	<b>09/06/2015</b> 12/31/2013	<b>\$60,000</b> 60,000	54,243	0	0	6.18	0
Totals for Deposited Contribution		\$60,000	\$54,243	\$0	\$0		

# 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

		File as a	an attachmei	nt to Form	5500 or 5	5500-SF.				
For calenda	ar plan year 2013 or fiscal p	lan year beginning	12/31/	2013		and endin	g <b>12</b> /	30/2014		
▶ Round o	off amounts to nearest do	llar.								
► Caution	: A penalty of \$1,000 will be	e assessed for late filing of	f this report u	nless reaso	nable cau	use is established	l.			
A Name of						<b>B</b> Three-digi				
	D Defined Benefit	Pension Plan				plan numb		•	001	
-						,		<u>'</u>		
C Plan spor	nsor's name as shown on li	ne 2a of Form 5500 or 550	00-SF			<b>D</b> Employer Id	entificati	on Number (	EIN)	
139 Medi	cal PC					4	5-1642	2474		
						_				
E Type of p	olan: X Single Multiple	e-A Multiple-B	F F	rior year p	lan size:	X 100 or fewer	101-5	00 More	e than 500	
		<u> </u>		, ,	_					
Part I	Basic Information									
	the valuation date:	Month [	Day31	Year_	2013	_				
2 Assets										
<b>a</b> Marl	ket value	•••••		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	2a		663,0	109
<b>b</b> Actu	arial value	•••••		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	2b		663,0	09
<b>3</b> Fundir	ng target/participant count b	oreakdown:			(1) N	umber of participa	ants	(2)	Funding Target	
<b>a</b> For i	retired participants and ben	eficiaries receiving payme	nt	3a			0	, ,	<u> </u>	0
_	terminated vested participa			3b			0			0
	active participants:						-			
	· ·	••••		3c(1)						0
•				_ ` _					445,8	_
(2	<del>'</del> ,									
(3		•••••		3c(3)			2		445,8	
<b>d</b> Tota		•••••					2		445,8	67
4 If the p	olan is in at-risk status, ched	ck the box and complete li	nes (a) and (l	o)	•••••					
<b>a</b> Fund	ding target disregarding pre	escribed at-risk assumption	ns	• • • • • • • • • •	• • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	4a			
	ding target reflecting at-risk					have been in	4b			
	t-risk status for fewer than f	five consecutive years and	disregarding	loading fa	ctor .	•••••				
5 Effecti	ve interest rate	•••••	•••••	• • • • • • • • • • • • • • • • • • • •	•••••	• • • • • • • • • • • • • • • • • • • •	5		6.18	%
6 Target	normal cost	•••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •		6		63,7	07
	by Enrolled Actuary							•		
accordance w	my knowledge, the information supplith applicable law and regulations. In offer my best estimate of anticipated	n my opinion, each other assumption								n
SIGN		$\sim$ / $\alpha$	·	_				·		
HERE								09/09/20	15	
		Signature of actuary				-		Date		
		en, M.A.A.A., MSP.	A					14-02034		
		or print name of actuary						ecent enrollm	ent number	
	Pension Associa	•						)3) 356-0		
								-		
	2001 ***-**	Firm name				1e	epnone	number (incl	uding area code)	
2001 West Main Street, Suite 230										
υ	S Stamford	CT 06902								
		Address of the firm				-				
	has not fully reflected any	regulation or ruling promu	lgated under	the statute	in comple	eting this schedul	e, check	the box and	see	
instructions										

	<u>s</u>	chedul	e SB (Form 5500) 2013		Page <b>2</b>						
Pa	rt II	Beg	jinning of Year Carryov	er and Prefunding Bal	lances						
,						(a) C	Carryover balance	)	(b) F	<sup>2</sup> refundi	ng balance
7			eginning of prior year after appl					0			55,589
8	Portion	n electe	ed for use to offset prior year's	funding requirement (line 35 fr	rom						
	. ,		• • • • • • • • • • • • • • • • • • • •					0			0
9			ining (line 7 minus line 8)					0			55,589
10			e 9 using prior year's actual re					0			2,779
11	-		xcess contributions to be adde					-			
			alue of excess contributions (lin	. , ,				_			92,473
			n (a) using prior year's effective provided (see instructions)								6,362
	<b>C</b> Tota	al avail	able at beginning of current pla	n year to add to prefunding ba	alance .						98,835
	<b>d</b> Por	tion of	(c) to be added to prefunding b	alance							0
12	Other i	reduction	ons in balances due to election	s or deemed elections				0			0
13	Balanc	e at be	eginning of current year (line 9	+ line 10 + line 11d - line 12)				0	-		58,368
Pa	rt III	Fı	unding Percentages								
14	Fundin	g targe	et attainment percentage					• • • • • • • • • • • • • • • • • • • •		14	135.61 %
15	Adjuste	ed fund	ling target attainment percenta	ge						15	148.70 %
16			unding percentage for purposes funding requirement							16	123.10 %
17			value of the assets of the plan					•••••		17	%
Pa	rt IV	С	ontributions and Liquid	lity Shortfalls							
18	Contrib	outions	made to the plan for the plan	vear by employer(s) and employer	oyees:						
(M	(a) Dat M-DD-Y	te YYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) (MM-DD	Date D-YYYY)	(b) Amour employ				unt paid by loyees
09/	06/20	15	60,000								
					Totals >	► 18(b)		60,000	18(c)	)	0
19	Discou	inted e	mployer contributions see ins	structions for small plan with a	valuation d	late after t	he beginning of tl				
	<b>a</b> Con	tributio	ons allocated toward unpaid min	nimum required contributions t	from prior ye	ears		19a			0
	<b>b</b> Con	tributio	ons made to avoid restrictions a	djusted to valuation date	• • • • • • • • • • • • • • • • • • • •		•••••	19b			0
	<b>C</b> Con	tributio	ons allocated toward minimum i	equired contribution for currer	nt year adju	sted to val	luation date	19c			54,243
20	Quarte	rly con	tributions and liquidity shortfall	s:							

Liquidity shortfall as of end of quarter of this plan year

(3) 3rd

(4) 4th

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?

(2) 2nd

**C** If line 20a is "Yes," see instructions and complete the following table as applicable:

(1) 1st

Pa	art V	Assumption	ons Used To Determine	Funding Target and Targ	get Normal Cost		
21	Disco	unt rate:					
	<b>a</b> Se	gment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %		N/A, full yield curve used
	<b>b</b> Ap	plicable month	(enter code)			21b	0
22	Weigh	nted average re	tirement age			22	62
23	Mortal	lity table(s) (see	e instructions) X Pr	rescribed - combined Pres	scribed - separate	Substitu	te
Pa	rt VI	Miscellane	eous items				
24	Has a	change been r	made in the non-prescribed act	tuarial assumptions for the current	plan year? If "Yes," see	instruction	s regarding required
				• • • • • • • • • • • • • • • • • • • •			
				an year? If "Yes," see instructions			
				Participants? If "Yes," see instruct		attachmen	t Yes X No
			•	ter applicable code and see instruc	• •	27	
Pa	rt VII	Reconcili	ation of Unpaid Minimu	um Required Contribution	s For Prior Years		
_28	Unpai	d minimum req	uired contributions for all prior	years		28	0
29		. ,		d unpaid minimum required contrib	' '	29	0
30				ntributions (line 28 minus line 29)		30	0
Pa	rt VIII	Minimum	<b>Required Contribution</b>	For Current Year			
31	Targe	t normal cost a	nd excess assets (see instruct	ions):			
	<b>a</b> Targ	get normal cost	(line 6)	• • • • • • • • • • • • • • • • • • • •		31a	63,707
	<b>b</b> Exc	ess assets, if a	pplicable, but not greater than	line 31a		31b	63,707
32	Amort	ization installm	ents:		Outstanding Bala	ance	Installment
	<b>a</b> Net	shortfall amorti	ization installment	• • • • • • • • • • • • • • • • • • • •		0	0
	<b>b</b> Wai	ver amortizatio	n installment	• • • • • • • • • • • • • • • • • • • •		0	0
33				nter the date of the ruling letter gran		33	0
34	Total f	unding requirer	ment before reflecting carryover	r/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	0
				Carryover balance	Prefunding Bala	ance	Total balance
35			use to offset funding				
	requir	ement	• • • • • • • • • • • • • • • •	0		0	0
36				• • • • • • • • • • • • • • • • • • • •		36	0
37				ontribution for current year adjuste		37	54,243
38			ess contributions for current ye				31,210
	_			• • • • • • • • • • • • • • • • • • • •		38a	54,243
						38b	0
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances  38b  0  Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)						
40			uired contributions for all years	, , , , , , , , , , , , , , , , , , , ,	,	40	
Pai	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 2010		5)	
41	If an ele	ection was mad	de to use PRA 2010 funding re	lief for this plan:			
<b>a</b> Schedule elected							
				41a was made			
	42 Amount of acceleration adjustment						
			-	d over to future plan years		43	
				<u> </u>			

# Schedule SB, Part V Summary of Plan Provisions

#### Ka Li, MD Defined Benefit Pension Plan 45-1642474 / 001

For the plan year 12/31/2013 through 12/30/2014

Employer: 139 Medical PC

Type of Entity - S-Corporation

EIN: 45-1642474 TIN: 45-1642474 Plan #: 001 Plan Type: Defined Benefit

**Dates:** Effective - 12/31/2006 Year end - 12/30/2014 Valuation - 12/31/2013

Top Heavy Years - 2009, 2010, 2011, 2012, 2013

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

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 500 Vesting - 1000

Plan Entry - 12/31 or 06/30 the plan year on or next following eligibility satisfaction.

Retirement: Normal - Attainment of age 62 and completion of 10 years of participation

Early - Not provided

Average Compensation: Highest 3 consecutive years of service

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

Plan Benefits: Retirement - Derived from the graded benefit formula below rounded to the nearest dollar:

Employee Classification Benefit Formula

not less than 4.05% of average monthly compensation per year

of participation limited to 10 year(s)

not less than 2% of average monthly compensation per year of

participation limited to 10 year(s)

Accrued Benefit - Unit credit based on participation

Minimum Benefit - None Maximum Benefit - None

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:** 2% of average compensation per top heavy year of participation excluding years prior to the adoption date of

the plan and 1984 (if earlier), limited to 10 years

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$205,000

Maximum 401(a)(17) compensation - \$255,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

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

Vesting Schedule: 100% Vested immediately

Service is calculated using all years of service

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

### Ka Li, MD Defined Benefit Pension Plan 45-1642474 / 001

For the plan year 12/31/2013 through 12/30/2014

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

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.19
Segment 2	6 - 20	4.53
Segment 3	> 20	5.66

Mortality Table - 13E - 2013 Applicable Mortality Table for 417(e) (unisex)

#### **Actuarial Equivalence:**

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - 13C - 2013 Funding Target - Combined - IRC 430(h)(3)(A)

# Schedule SB, Part V Statement of Actuarial Assumptions/Methods

#### Ka Li, MD Defined Benefit Pension Plan 45-1642474 / 001

For the plan year 12/31/2013 through 12/30/2014

Valuation Date: 12/31/2013

Funding Method: As prescribed in IRC Section 430

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

New participants are not included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of service

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	1.28
Segment 2	6 - 20	4.05
Segment 3	> 20	5.07

Segment rates as of September 30, 2012 As permitted under IRC 430(h)(2)(C)(iv)(II)

Segment #	Year	Rate %
Segment 1	0 - 5	4.94
Segment 2	6 - 20	6.15
Segment 3	> 20	6.76

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - None
Expense Load - None
Ancillary Ben Load - 7%

Post-Retirement - Mortality Table - 13C - 2013 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Lump Sum - 13C - 2013 Funding Target - Combined - IRC 430(h)(3)(A) at 5%

or

13E - 2013 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 - 8%

Post-Retirement - Interest - 8%

Mortality Table - U84 - 1984 Unisex

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

Testing Service - Separate benefiting service for DC and for DB for Accrued-to-Date Method

Normal Form for MVAR - Joint with 50% Survivor Benefits

# Schedule SB, Part V Statement of Actuarial Assumptions/Methods

### Ka Li, MD Defined Benefit Pension Plan 45-1642474 / 001

For the plan year 12/31/2013 through 12/30/2014

### 401(a)(26) Testing:

Compensation - Use current compensation to calculate the benefit accrual rate for 401(a)(26)

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