Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I	Annual Report	<u>t Identification Information</u>	n				
For calenda	ar plan year 2014 or f	iscal plan year beginning 01/01/	2014	and ending 12	2/31/2014		
A This ret	turn/report is for:	a single-employer plan		lan (not multiemployer) yer information in accor			
	·	a one-participant plan	a foreign plan	•		,	
B This retu	urn/report is	the first return/report	the final return/report				
	·	an amended return/report	a short plan year retur	n/report (less than 12 m	nonths)		
C Check I	box if filing under:	Form 5558	automatic extension		DFVC pro	gram	
		special extension (enter des	cription)				
Part II	Basic Plan Info	ormation—enter all requested in	nformation				
1a Name					1b Three-digit		
DOROTHY I	N. YANG, MD DEFIN	ED BENEFIT PLAN			plan number (PN) ▶	001	
					1c Effective date		
						/01/2011	
	ponsor's name and a	ddress; include room or suite num S	ber (employer, if for a single	-employer plan)	' '	entification Number -1221222	
2c Sponsor's telephone number 206-292-7500							
BELLEVUE,					2d Business coo	de (see instructions)	
						1111	
3a Plan a	dministrator's name a	and address XSame as Plan Spor	nsor.		3b Administrator	r's EIN	
4 If the r	name and/or EIN of th	ne plan sponsor has changed since	e the last return/report filed f	or this plan, enter the	4b EIN		
name		umber from the last return/report.	•	•	4c PN		
5a Total	number of participant	s at the beginning of the plan year			. 5a	a 2	
b Total i	number of participants	s at the end of the plan year			. 5b	2	
		account balances as of the end o			5c		
d(1) Tota	al number of active pa	articipants at the beginning of the p	olan year		5d(1)	2	
d(2) Tot	al number of active pa	articipants at the end of the plan ye	ear		5d(2)	2	
e Numbe	er of participants that	terminated employment during the	plan year with accrued ben	efits that were	5e	0	
		or incomplete filing of this retu			use is established		
Under pena SB or Sche	alties of perjury and o	ther penalties set forth in the instru and signed by an enrolled actuary,	uctions, I declare that I have	examined this return/re	port, including, if app		
SIGN	Filed with authorized	I/valid electronic signature.					
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as plan :	administrator	
SIGN	Signature of pidir		24.0		and organize do plant		
HERE							
	Signature of employees	oyer/plan sponsor	Date	Enter name of individ			
	Signature of emploname (including firm	oyer/plan sponsor name, if applicable) and address (Enter name of individer) (optional)		oyer or plan sponsor ne number (optional)	

	Form 5500-SF 2014		Page 2						
b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lf you answered "No" to either line 6a or line 6b, the plan cannot be a continuous control of the plan cannot be a control of the control of the plan cannot be a control of the co	an indepe and condit ot use Fo	ndent qualified public accounta tions.) rm 5500-SF and must instea	nt (IQ d use	PA) Form	5500.		X Yes N	
	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	program (see ERISA section 40)21)?		Yes	× No	lot determined	
Par	t III Financial Information		1						
_7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of		
a	Total plan assets	7a	9395					1425927	
	Total plan liabilities	7b		0					
C	Net plan assets (subtract line 7b from line 7a)	7c	9395	576				1425927	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Tot	al	
а	Contributions received or receivable from: (1) Employers	8a(1)	4000	000					
	(2) Participants	8a(2)							
	(3) Others (including rollovers)	8a(3)							
	Other income (loss)	8b	863	351					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						486351	_
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)								
j	Transfers to (from) the plan (see instructions)	8i							
Par	t IV Plan Characteristics								_
9a									
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Cod	les in t	he instruction	s:	_
Part	V Compliance Questions								_
10	During the plan year:				Yes	No	Δ.	mount	_
	Was there a failure to transmit to the plan any participant contribution	tions withi	n the time period described in				7,0	ouiit	_
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Cor	rection Program)	10a		X			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)		-	10b		Χ			
С	Was the plan covered by a fidelity bond?			10c	X			10000	10
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X			
е						X			
f	Has the plan failed to provide any benefit when due under the plan			10f		X			_
g	T. D. 14 1 1 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2						_		
<u>9</u>				10g		X			
	2520.101-3.)			10h					
i	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								
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							X Yes N	lo
11a	1a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39					0			
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of the Code	or se	ction (302 of	ERISA?	Yes X N	Ю
_	(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			ctions	and c	nter th	ne date of the	letter ruling	

......Month

Day

Year

granting the waiver.

	Form 5500-SF 2014 Page 3 -	1					
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and	l skip to line 13.					
b	Enter the minimum required contribution for this plan year		12b				
С	Enter the amount contributed by the employer to the plan for this plan year		12c				
d	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)						
е	e Will the minimum funding amount reported on line 12d be met by the funding deadline?						
Part	Part VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?		. 🔲 ı	res 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 of the PBGC?				Yes X No		
С							
1	3c(1) Name of plan(s):	1	3 c(2) El	N(s)	13c(3) PN(s)		
Part	VIII Trust Information (optional)						

14a Name of trust DOROTHY N. YANG, MD DEFINED BENEFIT PLAN

14b Trust's EIN 453030669

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).

This Form is Open to Public Inspection

OMB No. 1210-0110

2014

		File as an attachment to Form	5500 or 5500-5F.			
For	calenda	ar plan year 2014 or fiscal plan year beginning 01/01/2014	and endi	ng 12/3	31/2014	
•	Round	off amounts to nearest dollar.				
•	Caution	: A penalty of \$1,000 will be assessed for late filing of this report unless reason	onable cause is established	ed.	1	
	lame of		B Three-dig	jit		001
DOI	ROTHY	N. YANG, MD DEFINED BENEFIT PLAN	plan num	ber (PN)	•	
<u> </u>	lan cno	nsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer	Idontificat	tion Number (E	INI
		N. YANG, MD. INC. PS	D Lilipioyei	91-1221	`	iiv)
		,,				
F 7	ype of pl	lan: X Single Multiple-A Multiple-B	ın size: X 100 or fewer	101-5	00 More th	on 500
			in size. N 100 or lewer	101-30	oo 🔲 wore in	an 500
Pa	rt I	Basic Information				
1	Enter t	the valuation date: Month 12 Day 31 Year 2	2014			
2	Assets	::				
	a Mark	cet value		2a		1023067
	b Actu	arial value		2b		1023067
3	Fundir	ng target/participant count breakdown	(1) Number of	(2) Ves	ted Funding	(3) Total Funding
			participants	T	arget	Target
	a For 1	retired participants and beneficiaries receiving payment	0		0	0
	b For	terminated vested participants	0		0	0
	C For a	active participants	2		585500	585500
	d Tota	ıl	2		585500	585500
4	If the p	olan is in at-risk status, check the box and complete lines (a) and (b)	П		*	
		ding target disregarding prescribed at-risk assumptions		4a		
		ding target reflecting at-risk assumptions, but disregarding transition rule for p				
		t-risk status for fewer than five consecutive years and disregarding loading fac		4b		
5	Effecti	ve interest rate		5		6.41%
6	Target	normal cost		6		213148
Stat	ement k	by Enrolled Actuary				
		of my knowledge, the information supplied in this schedule and accompanying schedules, statements with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into a				
		n, offer my best estimate of anticipated experience under the plan.			, ,	
S	IGN					
Н	ERE				08/14/20	115
		Signature of actuary			Date	
R S	СОТТ Н	ARRISON, FSPA, APA			14-0217	75
		Type or print name of actuary		Most re	ecent enrollme	
THE RAYMOND COMPANY 480-289-3474						-3474
		Firm name	Te	elephone		ling area code)
		JTHERN AVE #108			,	,
IVIE	SA, AZ 8	55200				
		Address of the firm				
		Audiess of the IIIII				
	actuary	has not fully reflected any regulation or ruling promulgated under the statute	in completing this schedu	le, check	the box and se	ee

Page	2 -	1
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Pa	rt II	Begin	ning of Year	Carryove	er and Prefundi	ng Ba	alances							
								(a) C	Carryover balance		(b) F	Prefundi	ng balan	ce
		•	0 ,		cable adjustments (lir		•			0			2	219625
8			•	•	ınding requirement (I					0				0
9	Amount	remainir	ng (line 7 minus lir	ne 8)					0 21				219625	
10	Interest	on line 9	using prior year's	s actual retu	urn of <u>19.47</u> %					0				42761
11	Prior yea	ar's exce	ess contributions to	o be added	to prefunding balance	ce:								
	a Prese	nt value	of excess contribu	utions (line	38a from prior year).									46845
					a over line 38b from e interest rate of									0
	b(2) Int	terest on	line 38b from prid	or year Sch	edule SB, using prior	year's	actual -							
					ar to add to prefunding									0
	_		0 0	. ,	,	•								46845
	d Portio	n of (c)	to be added to pre	efunding ba	lance								•	46845
12	Other re	ductions	in balances due	to elections	or deemed elections	3				0				0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)			0			4	109231			
Pa	art III	Fun	ding Percenta	ages										
14	4 Funding target attainment percentage											14	100	0.35 %
15	15 Adjusted funding target attainment percentage							15	173	8.67 %				
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement							0.06 %						
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage													
Pa	Part IV Contributions and Liquidity Shortfalls													
18					ear by employer(s) ar									
(M	(a) Date M-DD-Y		(b) Amount pa employer((c) Amount paid I employees	by	(a) Date (b) Amount paid (MM-DD-YYYY) employer(s)			-	by (c) Amount paid by employees			
10	/01/2014			100000		0								
10	/15/2014			100000		0								
04	/27/2015			100000		0								
08	/06/2015			57274		0								
							Totala b	40(h)		257074	40(=)	т—		
40							Totals ▶	18(b)		357274	18(c)			
19		•	•		ructions for small pla									
	_			•	mum required contrib				-	19a				0
	b Contributions made to avoid restrictions adjusted to valuation date													
20						urrent y	rear adjusted t	o valuation	date	19c				356056
20		-	outions and liquidit	-	ne prior year?							Г	Yes	No
		•	_		installments for the							<u> </u>	Yes	=
					mplete the following		-	-	maillei f			·····_	J 169 [No
	U II IIII IE	20a 15	i co, occ ilioliucii	uns and co	Liquidity shortfall a				n year					
		(1) 1s	st		(2) 2nd	•	- 1		3rd			(4) 4th	1	

Discount rates: 1st segment: 2nd segment: 3rd segment: 3	Pa	rt V Assumption	ns Used to Determine	Funding Target and Targe	et Normal Cost						
b Applicable month (enter code)	21										
22 70 23 Morality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute		a Segment rates:		=	_		N/A, ful	yield cui	ve used		
Part VII Miscellaneous Items Prescribed - combined Prescribed - separate Substitute		b Applicable month (enter code)			21b			C		
Part VII Miscellaneous Items Prescribed - combined Prescribed - separate Substitute	22	Weighted average ret	irement age			22			70		
24 Has a charge been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	23					Substitute)				
24 Has a charge been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	Pai	Part VI Miscellaneous Items									
attachment				tuarial assumptions for the current	plan vear? If "Yes." see	instructions	regarding re	guired			
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No											
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. 28	25	25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment									
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years 28 Unpaid minimum required contributions for all prior years	26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment.		Ye	s X No		
28 Unpaid minimum required contributions for all prior years	27	.'	•	• •	tions regarding	27					
28 Unpaid minimum required contributions for all prior years 28 0 29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a). 29 0 30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29). 30 0 Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): 31a 21348 a Target normal cost (line 6). 31a 21348 b Excess assets, if applicable, but not greater than line 31a 31b 2104 32 Anortization installments: Outstanding Ball∞e Installment a Net shortfall amortization installment. 0 0 0 a Net shortfall amortization installment. 0 0 0 a Net shortfall amortization installment. 0 0 0 a Total funding requirement before reflecting carryover/pretunding balances (lines 31a - 31b + 32a + 32b - 33). 34 211044 Total funding requirement before reflecting carryover/pretunding balances (lines 31a - 31b + 32a + 32b - 33). 34 211044 35	Pa	rt VII Reconcilia	ation of Unpaid Minim	um Required Contribution	s For Prior Years						
Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (fine 19a)	28	•				28			(
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	29					20					
Part VIII Minimum Required Contribution For Current Year 31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6)		· · · · · · · · · · · · · · · · · · ·							(
31 Target normal cost and excess assets (see instructions): a Target normal cost (line 6) 31a 213148 b Excess assets, if applicable, but not greater than line 31a 31b 2104 32 Amortization installments:	30	Remaining amount of	unpaid minimum required co	ntributions (line 28 minus line 29)		30			(
a Target normal cost (line 6)	Pa	rt VIII Minimum	Required Contribution	For Current Year							
b Excess assets, if applicable, but not greater than line 31a	31	31 Target normal cost and excess assets (see instructions):									
Amortization installments: a Net shortfall amortization installment		a Target normal cost ((line 6)				213148				
a Net shortfall amortization installment				line 31a		31b	2104				
b Waiver amortization installment 0 0 0 33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount 33 34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) 34 211044 25 Carryover balance Prefunding balance Total balance Total balance Total balance Additional cash requirement (line 34 minus line 35) 36 211044 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) 38 Present value of excess contributions for current year (see instructions) a Total (excess, if any, of line 37 over line 36) 38 Protion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b 0 39 Unpaid minimum required contributions for all years 40	32	32 Amortization installments: Outstanding Balance Installment									
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month		a Net shortfall amortiz	zation installment			0			(
Month Day Year) and the waived amount		b Waiver amortization	n installment			0			(
Carryover balance Prefunding balance Total balance 35 Balances elected for use to offset funding requirement	33					33					
Balances elected for use to offset funding requirement	34	Total funding requiren	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34			211044		
requirement				Carryover balance	Prefunding bala	nce	Tot	al balanc	е		
Contributions allocated toward minimum required contribution for current year adjusted to valuation date 37 356056 38 Present value of excess contributions for current year (see instructions) a Total (excess, if any, of line 37 over line 36)	35		· ·	0		0			C		
(line 19c)	36	Additional cash requir	rement (line 34 minus line 35)			36			211044		
a Total (excess, if any, of line 37 over line 36)	37					37			356056		
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38	Present value of exce	ess contributions for current ye	ear (see instructions)		· · · · · · · · · · · · · · · · · · ·					
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		a Total (excess, if any	y, of line 37 over line 36)			38a			145012		
40 Unpaid minimum required contributions for all years											
	39										
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)	40										
	Pai	and the second of the second o									
41 If an election was made to use PRA 2010 funding relief for this plan:	41	If an election was made	de to use PRA 2010 funding re	elief for this plan:							
a Schedule elected											
b Eligible plan year(s) for which the election in line 41a was made									-		
42 Amount of acceleration adjustment	<u>4</u> 2							ı·· L	7 -2.,		
43 Excess installment acceleration amount to be carried over to future plan years			•								

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 section 6057(b) and 6058(a) of the Internal Revenue Code (the Code)

the Internal Revenue Code (the Code).

Complete all entries in accordance with the Instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

E	Partill Annual Repor	rt Identification Informatio	accordance with the Instructions to the Form 55	500-SF.				
	or calendar plan year 2014 or	fiscal plan year beginning	00 (00 (00)	10/04/5				
	This return/report is for:	x a single-employer plan	a multiple-employer plan (not multiemployer	12/31/2) (Filers checking	this hox must attach a list			
_	This return/report is:	a one-participant plan the first return/report an amended return/report	of participating employer information in accordance a foreign plan the final return/report a short plan year return/report (less than 12)	rdance with the fo	orm instructions)			
С	Check box if filing under:	x Form 5558	r=-	<u> </u>				
_	onest box if iming direct.	special extension (enter des	automatic extension cription)	∐ DFVC	program			
	Part II Basic Plan Inf	formation — enter all requester			·			
	Name of plan	enter an requester	dinformation	1b Three-dig				
DOROTHY N. YANG, MD DEFINED BENEFIT PLAN					ber 001			
<u>-</u>				1c Effective 01/01/				
27	Plan sponsor's name and a DOROTHY N. YANG, M	iddress; include room or suite num ID , INC . PS	ber (employer, if for a single-employer plan)	2b Employer	Identification Number 1-1221222			
	P.O. BOX C-96012			2c Sponsor's (206)	telephone number 292-7500			
3-	US BELLEVUE WA 98009			2d Business 621111	code (see instructions)			
3a Plan administrator's name and address X Same as Plan Sponsor Name 3b Administrator's EIN								
	3c Administrator's telephone number							
4	If the name and/or EIN of th name, EIN, and the plan nu	ne plan sponsor has changed since ember from the last return/report.	the last return/report filed for this plan, enter the	4b EIN				
	Sponsor's name			4c PN				
5a	Total number of participants	at the beginning of the plan year		5a	2			
v	rotal number of participants	s at the end of the plan year		5b	2			
С	Number of participants with	account balances as of the end of	the plan year (defined benefit plans do not	5c				
	(1) Total number of active par	rticipants at the beginning of the pla	an year	5d(1)	2			
	Total number of active par Number of participants that t	rticipants at the end of the plan yea	T	5d(2)	2			
е —	ACGG THAIT TOO AS VESTED	****************	plan year with accrued benefits that were	5e	0			
Ca	sution: A penalty for the late	or incomplete filing of this retur	n/report will be assessed unless reasonable car	igo is cetablishs				
Caution: A penalty for the late or Incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, If applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete								
	IGN OV	gluy 1-4 for	D MU					
	HERE Signature of princed ministrator SIGN Date 95/12 Enter name of individual signing as plan administrator							
HERE Signature of employer/plan scoresor Date 129/ Enter name of Individual signing as employer or plan sponsor								
Pre	eparer's name (including firm r	name, if applicable) and address; in	nclude room or suite number (optional)	Preparer's teleph	oyer or plan sponsor none number (optional)			
		·						

Were all of the plan's assisted using the plan's assisted during the plan's assisted design the plan's assisted of the annual examination and report of an independent qualified public accountant (IQPA) Ver		Form 5500-SF 2014		Page 2						
b. Are you claiming a valency of the annual examination and report of an independent qualified pouls accounted (ICIPA) Version No. Vers	6a	Were all of the plan's assets during the plan year invested in eligible	assets? (S	See instructions.)				*******	X Yes	No
must 20 CER 2020 (34-467) (for instructions on various displain) and conditions)										
If you answerd "No" to either line 6 or line 68, the plant cannot use Form 5500-SF and must instead use Form 5500.		Voc. □No.								
Part III Financial Information (a) Beginning of Year (b) End of Year 7 Plan Assets and Liabilities 7 2 339,576 1,425,927 1,425,927 1,000 plan liabilities 7 2 339,576 1,425,927 1,000 plan liabilities 7 2 339,576 1,425,927 1,000 plan liabilities 7 2 339,576 1,425,927 1,425,927 1,000 plan liabilities 7 2 339,576 1,425,927 1,000 plan liabilities 1,425,927 1		If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.								
Tellar Assets and Liabillities	С	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes X No Not determined								
Total plan tassets	Pa	rt III Financial Information								
to Ret plan sested subtract line? In from line? 8) 7c 939,576 1,425,927 Ret plan sested subtract line? In from line? 8) 7c 939,576 1,425,927 Ret plan sested subtract line? In from line? 8) 7c 939,576 1,425,927 Ret plan sested subtract line? In from line? 8) 7c 939,576 1,425,927 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line? 8) 8e(1) 400,000 Ret plan sested subtract line? In from line 8e(1) 8e(2) 8e(3) and 8b) 8e(3) 8e(7	Plan Assets and Liabilities		(a) Beginning of Year				(b) End of	Year	
E Net plan assets (subtract ine 7b from line 7a)	а	Total plan assets	7a	939,5	76				1,425,927	7
8 income. Expenses and Transfers for this Plan Year 4 Contribution received or receivable from: (1) Employers 8 (1) 400,000 (2) Participation received or receivable from: (3) Others (including rollovers) 8 8 (3) (3) Others (including rollovers) 8 8 (3) (4) Others (including rollovers) 8 8 (3) (5) Others (including rollovers) 8 8 (6) (6) Other income (loss) 8 8 (6), 8 (6), 8 (6), 8 (6), 8 (6), 8 (6), 8 (7)	b	Total plan liabilities	7b		0					
a Contributions received or receivable from: (1) Employers	С	Net plan assets (subtract line 7b from line 7a)	7c	939,5	76				1,425,927	7
(1) Employers		· · · · · · · · · · · · · · · · · · ·		(a) Amount				(b) To	al	
(2) Participants (2) Others (including rollovers) (3) Others (including rollovers) (84) (3) Others (including rollovers) (84) (3) Others (including rollovers) (34) Other (including rollovers) (34) Other (including rollovers) (34) Other (including rollowers) (34) Other expenses (34) Other (34)	а		8a(1)	400.00	00					
3 Others (including pollovers) 8a(3)		· · · · · · · · ·	 							
b Other income (loss)			` ` ′							
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	b	. , , , , , , , , , , , , , , , , , , ,		86,3	51					
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). e Certain deemed and/or corrective distributions (see instructions)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						486,351	
e Certain deemed and/or corrective distributions (see instructions)	d									
f Administrative service providers (salaries, fees, commissions) 8f g Other expenses										
g Other expenses (add lines 8d. 8e, 8f, and 8g)		,								
Total expenses (add lines 8d, 8e, 8f, and 8g)										
Net income (loss) (subtract line 8h from line 8c)		·	_							
Transfers to (from) the plan (see instructions)	"									
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 If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions 10 During the plan year:	÷								_	
Part V Compliance Questions	Da		, oj							
10 During the plan year:	\Box	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:								
a 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 X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 100,,000 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 e 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 X 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 h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h							T	_		
D Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) C Was the plan covered by a fidelity bond?			iono within	the time period described in	Ι	Yes	No	A	mount	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) c Was the plan covered by a fidelity bond?	а				10a		x			
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	b	Were there any nonexempt transactions with any party-in-interest	? (Do not ir	nclude transactions reported			х			
e 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.) f Has the plan failed to provide any benefit when due under the plan?	С	Was the plan covered by a fidelity bond?		***************************************	10c	х			100,	000
insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan?	d	·	•	•	10d		х			
instructions.)	е									
f Has the plan failed to provide any benefit when due under the plan?					100		×			
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 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 Part VI Pension Funding Compliance 11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling		·								
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	_									
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	<u>-</u> -				10g		X			
Part VI Pension Funding Compliance 11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) 18 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling		2520.101-3.)	••••••		10h					
Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) 11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39	i									
5500) and line 11a below)	Pa	rt VI Pension Funding Compliance								
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes X No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling	11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form								
Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes X No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling	11									
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling										
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling	_									
	а	If a waiver of the minimum funding standard for a prior year is beir	ng amortize	ed in this plan year, see instruct						

	Form 5500-SF 2014	Page 3-]			
If y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 550	0), and skip to line	e 13.			
b	Enter the minimum required contribution for this plan year	•••••	•••••	12b		
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 (entengative amount)			12d		
е	Will the minimum funding amount reported on line 12d be met by the funding dead	dline?	•••••	🗀	Yes 🗆	No N/A
Part	VII Plan Terminations and Transfers of Assets					
13a	3a Has a resolution to terminate the plan been adopted in any plan year? Yes					
	If "Yes," enter the amount of any plan assets that reverted to the employer this ye	ar	•••••	13a		
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?						Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to a which assets or liabilities were transferred. (See instructions.)	another plan(s), iden	ntify the plan(s) to			
1	13c(1) Name of plan(s):		13c	(2) EIN(s)	13c(3) PN(s)
Part	: VIII Trust Information (optional)					
14a Name of trust					rust's EIN	
D	DOROTHY N. YANG, MD DEFINED BENEFIT PLAN 45-3030669					

Summary of Plan Provisions Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

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 from beginning of entry

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 \$17,500 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive

years of employment

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

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 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:

Vested Percent Credited Years 0 1

Summary of Plan Provisions Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

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.

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

	<u>For Funding</u> <u>Min Max</u>	<u>For 417(e)</u>	For Actuarial Equiv.		
Interest Rates	Seg 1 4.99% 1.20%	Seg 1 1.48%	Pre-Retirement 5.50%		
	Seg 2 6.32% 4.10%	Seg 2 3.77%	Post-Retirement 5.50%		
	Seg 3 6.99% 5.20%	Seg 3 4.79%			
Pre-Retirement					
Turnover	None	None	None		
Mortality	None	None	None		
Assumed Ret Age	Assumed Ret Age Normal retirement age 65 and 5 years of participation		Normal retirement age 65 and 5 years of participation		
Pln-reltd expenses	\$4,548				
Post-Retirement					
Mortality	Male-modified RP2000 combined healthy male projected 29 & 21 years Female-modified RP2000 combined healthy female projected 29 & 21 year	2014 Applicable Mortality Table from Notice 2013-49	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F		
Assumed Benefit Form I	For Funding	Normal Form			
Calculated Effective Into	erest Rate	6.41%			
Actuarial Cost Method		value of accrued benefits			

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.

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

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).

This Form is Open to Public

OMB No. 1210-0110

2014

Inspection

Pension B	Benefit Guaranty Corporation	File as an attac	chment to Form 550	0 or 5500-SF.			
For calenda	r plan year 2014 or fiscal pl			and endir	g 12/3	1/2014	
	off amounts to nearest do						
▶ Caution	: A penalty of \$1,000 will be	e assessed for late filing of this re	port unless reasonab	le cause is establishe	d.		
A Name of plan Dorothy Yang, MD Defined Benefit Plan					it per (PN)	•	001
•	nsor's name as shown on li N. YANG, MD INC. PS	ne 2a of Form 5500 or 5500-SF	×	D Employer I 91-1221222	dentificat	ion Number (E	(N) 50
E Type of pla	an: 🛛 Single 📗 Multiple	e-A Multiple-B	F Prior year plan si	ze: 🛛 100 or fewer	101-50	00 More tha	an 500
Part I	Basic Information						
1 Enter the	he valuation date:	Month 12 Day	31 Year 201	4			
2 Assets:				4			
a Mark	et value				. 2a		1023067
b Actua	arial value				. 2b		1023067
3 Funding	g target/participant count b	reakdown		(1) Number of participants		ted Funding arget	(3) Total Funding Target
a For re	etired participants and bene	eficiaries receiving payment		0		0	0
b For to	erminated vested participar	ntsa. avaus	SUPERIOR STORES	0		0	0
		*********************************		2		585500 585	
d Total			-	2		585500	585500
		k the box and complete lines (a)		П			
•		scribed at-risk assumptions			4a		
b Fund	ling target reflecting at-risk	assumptions, but disregarding trave consecutive years and disregarding	ansition rule for plans	s that have been in	4h		
		to concedente years and anoneg			5		6.41 %
•					6		213148
To the best of accordance	y Enrolled Actuary of my knowledge, the information su with applicable law and regulations, offer my best estimate of anticipate	pplied in this schedule and accompanying s In my opinion, each other assumption is read ed experience under the plan.	schedules, statements and a asonable (taking into accou	attachments, if any, is comple nt the experience of the plan	ete and accu and reasons	rate. Each prescribe able expectations) a	ed assumption was applied in nd such other assumptions, in
SIGN HERE		REM				08/14/20	15
	S	ignature of actuary				Date	
	R. Sc	ott Harrison, FSPA, APA				14-0217	'5
	Туре	or print name of actuary			Most r	ecent enrollme	nt number
	Th	e Raymond Company				(480) 289	9-3474
	4545	Firm name E _* Southern Ave., #108		Τε	elephone	number (includ	ling area code)
		Mesa, AZ 85206					
		Address of the firm					1,50
	nas not fully reflected any r	egulation or ruling promulgated t	under the statute in c	ompleting this schedu	ile, check	the box and s	ee [
nstructions							

Page	2	-	1
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Schedule	CD	/Earm	たたりり	2014
ochedine	חכי		:);)()())	7014

Pa	rt II Be	eginning of Year	Carryove	er and Prefunding Ba	alances						
						(a)	Carryover balance		(b) l	Prefundi	ng balance
7		lance at beginning of prior year after applicable adjustments (line 13 from prior ar)0						0			219625
8			•	ınding requirement (line 35				0			0
9	9 Amount remaining (line 7 minus line 8)							0			219625
10	Interest on I	ine 9 using prior year's	s actual retu	ırn of19.47_%				0			42761
11				to prefunding balance:							
	a Present v	alue of excess contrib	utions (line	38a from prior year)							146845
				a over line 38b from prior ye e interest rate of <u>0.00</u> %							0
	` '	·	•	edule SB, using prior year's							0
				ar to add to prefunding balan							146845
	d Portion of	f (c) to be added to pre	efunding ba	lance							146845
12	Other reduc	tions in balances due	to elections	or deemed elections				0			0
				line 10 + line 11d – line 12				0			409231
		Funding Percenta				I					
										14	100.35 %
		nding target attainmen								15	173.67 %
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	110.06 %		
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage										
Pa	Part IV Contributions and Liquidity Shortfalls										
18	Contribution			ear by employer(s) and emp	-				•		
(M	(a) Date IM-DD-YYYY	(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer(s		(c) Amount paid by employees		
10)-01-2014		100000								
10	0-15-2014		100000								
04	4-27-2015		100000								
30	3-06-2015		57274								
					Totals ▶	18(b)		357274	18(c)		0
19	Discounted	employer contributions	s – see inst	ructions for small plan with	a valuation	date after t	the beginning of the	year:			
	a Contribut	ions allocated toward	unpaid mini	mum required contributions	from prior	years		19a			0
	b Contributi	ions made to avoid res	trictions ad	justed to valuation date				19b			0
	C Contributi	ons allocated toward m	inimum requ	ired contribution for current y	ear adjuste	d to valuatio	n date	19c			356056
20	Quarterly co	ontributions and liquidit	y shortfalls:								
	a Did the p	lan have a "funding sh	ortfall" for th	ne prior year?							Yes X No
	b If line 20a	a is "Yes," were require	ed quarterly	installments for the current	year made	in a timely	manner?				Yes No
	C If line 20a	a is "Yes," see instructi	ons and co	mplete the following table a							
	/4	\ 1at		Liquidity shortfall as of er	nd of quarte		-	1		(4) 411	
	(1) 1st		(2) 2nd		(3)	3rd	1		(4) 4tl	I

Pa	rt V	Assumptio	ns Used to Determine F	unding Target and Targe	t Normal Cost					
21	Discount rate:									
	a Seg	ment rates:	1st segment: 4.99%	2nd segment: 6.32%	3rd segment: 6.99 %		N/A, full yield curve used			
	b App	licable month (21b	0						
22	Weigh	ted average re	tirement age			22	70			
23	Mortali	ity table(s) (se	Substitu	te						
Pa	Part VI Miscellaneous Items									
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	Yes 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	ning 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	Target	t normal cost a	nd excess assets (see instruction	ons):						
	a Targ	et normal cost	(line 6)			31a	213148			
	b Exce	ess assets, if a	pplicable, but not greater than li	ne 31a		31b	2104			
32	Amorti	zation installme	ents:		Outstanding Bala	ince	Installment			
	a Net	shortfall amorti	zation installment			0	0			
	b Wai	ver amortizatio	n installment							
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	211044			
				Carryover balance	Prefunding balar	nce	Total balance			
35			use to offset funding	0		0	0			
36	Additio	nal cash requi	rement (line 34 minus line 35)			36	211044			
37				ntribution for current year adjuste		37	356056			
38	Preser	nt value of exce	ess contributions for current yea	ır (see instructions)						
	a Tota	I (excess, if an	y, of line 37 over line 36)			38a	145012			
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b						0			
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)					39	0			
40	Unpaid	d minimum requ	uired contributions for all years			40	0			
Pai	t IX	Pension	Funding Relief Under P	ension Relief Act of 2010	(See Instructions)	<u> </u>				
41	If an el	ection was mad	de to use PRA 2010 funding rel	ief for this plan:						
	a Sche	edule elected .					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	<u> </u>			
				over to future plan years		43				

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, 2014

<u>Adj Ctb</u> 101,548.40	<u>Period</u> 10-01-2014 to 12-31-2014	<u>Rate</u> 6.41%	<u>Year</u> 2014	<u>Amount</u> 100,000.00	<u>Date</u> 10-01-2014
101,311.23	10-15-2014 to 12-31-2014	6.41%	2014	100,000.00	10-15-2014
98,015.78	04-27-2015 to 12-31-2014	6.41%	2014	100,000.00	04-27-2015
55,180.11	08-06-2015 to 12-31-2014	6.41%	2014	57,274.00	08-06-2015
356,055.52				357,274.00	Totals:

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	356,055.52

Weighted Average Retirement Age Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

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 from beginning of entry year

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

Weighted average retirement age 70