

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
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Part I Annual Report Identification Information	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) ☐ a one-participant plan ☐ a foreign plan B This return/report is ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months) C Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information																															
1a Name of plan SEATTLE REPRODUCTIVE MEDICINE, INC., PS DEFINED BENEFIT PENSION PLAN AND TRUST 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) SEATTLE REPRODUCTIVE MEDICINE, INC., PS 1505 WESTLAKE AVENUE SUITE 400 SEATTLE, WA 98109-6211 3a Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ▶</td> <td>002</td> </tr> <tr> <td>1c Effective date of plan</td> <td>01/01/2006</td> </tr> <tr> <td>2b Employer Identification Number (EIN)</td> <td>77-0622277</td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td>206-273-7858</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td>621111</td> </tr> <tr> <td>3b Administrator's EIN</td> <td></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table> <table border="1"> <tr> <td>4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.</td> <td>4b EIN</td> </tr> <tr> <td>a Sponsor's name</td> <td>4c PN</td> </tr> <tr> <td>5a Total number of participants at the beginning of the plan year</td> <td>5a 9</td> </tr> <tr> <td>b Total number of participants at the end of the plan year.....</td> <td>5b 8</td> </tr> <tr> <td>c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)</td> <td>5c</td> </tr> <tr> <td>d(1) Total number of active participants at the beginning of the plan year.....</td> <td>5d(1) 9</td> </tr> <tr> <td>d(2) Total number of active participants at the end of the plan year.....</td> <td>5d(2) 8</td> </tr> <tr> <td>e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td>5e 0</td> </tr> </table>	1b Three-digit plan number (PN) ▶	002	1c Effective date of plan	01/01/2006	2b Employer Identification Number (EIN)	77-0622277	2c Sponsor's telephone number	206-273-7858	2d Business code (see instructions)	621111	3b Administrator's EIN		3c Administrator's telephone number		4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b EIN	a Sponsor's name	4c PN	5a Total number of participants at the beginning of the plan year	5a 9	b Total number of participants at the end of the plan year.....	5b 8	c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	d(1) Total number of active participants at the beginning of the plan year.....	5d(1) 9	d(2) Total number of active participants at the end of the plan year.....	5d(2) 8	e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e 0
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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.			
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2015	SHAWN DEVER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☒ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2918741	1824852
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	2918741	1824852
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	18291	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	176942	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		195233
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1273006	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	16116	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		1289122
i Net income (loss) (subtract line 8h from line 8c)	8i		-1093889
j Transfers to (from) the plan (see instructions)	8j		

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:
1C
- b** 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:	Yes	No	Amount
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	
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		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

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) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 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 granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
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	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A	

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes ☒ 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 control of the PBGC?	☐ Yes ☒ No
c 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.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
	13c(3) PN(s)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
Round off amounts to nearest dollar.	
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan SEATTLE REPRODUCTIVE MEDICINE, INC., PS DEFINED BENEFIT PENSION PLAN AND TRUST	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SEATTLE REPRODUCTIVE MEDICINE, INC., PS	D Employer Identification Number (EIN) 77-0622277
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 12 Day 31 Year 2014			
2	Assets:			
	a Market value	2a	1806189	
	b Actuarial value	2b	1806189	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment	0	0	0
	b For terminated vested participants	0	0	0
	c For active participants	8	1198533	1198533
	d Total	8	1198533	1198533
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	6.48%	
6	Target normal cost	6	25514	

Statement by Enrolled Actuary	
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.	
SIGN HERE	
Signature of actuary	10/13/2015
NOLAN S. FRANK, M.A.A.A., M.S.P.A.	Date
Type or print name of actuary	14-07403
TEPFER CONSULTING GROUP, LTD.	Most recent enrollment number
Firm name	847-509-7740
ONE OVERLOOK POINT SUITE 130 LINCOLNSHIRE, IL 60069-4339	Telephone number (including area code)
Address of the firm	

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	135810
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	135810
10 Interest on line 9 using prior year's actual return of <u>3.99</u> %	0	5419
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		410272
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.13</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		410272
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	141229

Part III Funding Percentages		
14 Funding target attainment percentage	14	138.15 %
15 Adjusted funding target attainment percentage	15	149.05 %
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	115.52 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/24/2014	6291				
12/18/2014	12000				
			Totals ▶	18(b)	18291
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	18663
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

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.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
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.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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):			
a Target normal cost (line 6).....	31a	25514	
b Excess assets, if applicable, but not greater than line 31a	31b	25514	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....	0		0
b Waiver amortization installment	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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	18663	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	18663	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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

2014**This Form is Open to Public
Inspection**For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan**B** Three-digit
plan number (PN) ▶002Seattle Reproductive Medicine, Inc., PS Defined Benefit Pension Plan**C** Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF**D** Employer Identification Number (EIN)Seattle Reproductive Medicine, Inc., PS77-0622277**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ **F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 12 Day 31 Year 2014**2** Assets:**a** Market value **2a** 1,806,189**b** Actuarial value **2b** 1,806,189**3** Funding target/participant count breakdown**a** For retired participants and beneficiaries receiving payment..... (1) Number of participants 0 (2) Vested Funding Target 0 (3) Total Funding Target 0**b** For terminated vested participants..... 0 0 0**c** For active participants..... 8 1,198,533 1,198,533**d** Total..... 8 1,198,533 1,198,533**4** If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 6.48 %**6** Target normal cost **6** 25,514**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**Nolan S. Frank

Signature of actuary

10/13/15

Date

Nolan S. Frank, M.A.A.A., M.S.P.A.

Type or print name of actuary

14-07403

Most recent enrollment number

Tepfer Consulting Group, Ltd.

Firm name

(847) 509-7740

Telephone number (including area code)

One Overlook PointSuite 130LincolnshireIL 60069-4339

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2014
v. 140124

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

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.....	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
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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):			
a Target normal cost (line 6).....	31a	25,514	
b Excess assets, if applicable, but not greater than line 31a	31b	25,514	
32 Amortization installments:			
a Net shortfall amortization installment	Outstanding Balance	Installment	
b Waiver amortization installment.....	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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	18,663	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	18,663	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
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Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

The Weighted Average Retirement Age is the Normal Retirement Age of the plan which is the later of age 62 and the fifth anniversary of plan participation.

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

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Valuation Segment Rates	4.99% per year - First 5 years
(for minimum funding)	6.32% per year - Next 15 years
	6.99% thereafter

These are the applicable HATFA rates for 2014 valuations as published in IRS Notice 2014-48 and were used for calculations under Internal Revenue Code Section 430.

Valuation Segment Rates	1.15% per year - First 5 years
(for maximum deductible)	4.06% per year - Next 15 years
	5.14% thereafter

These are the applicable rates for August, 2014 published in IRS Notice 2014-48 and were used for calculations under Internal Revenue Code Section 404.

Mortality Rates

The Mortality Table prescribed in IRC Section 430(h) and the regulations thereunder.

Disability Rates

None

Severance Rates

None

Salary Scale

None

Valuation Compensation

Compensation as reported for the valuation year.

Expense Loading

None

Retirement Age

It was assumed that participants will retire upon attainment of their Normal Retirement Age.

Future Increases in Maximum Benefits and Plan Compensation Limitations Under the Internal Revenue Code

In the computation, it is assumed that maximum benefit and plan compensation limitations under the Internal Revenue Code will not increase in the future.

Form of Payment

100% of participants are assumed to take a lump sum distribution.

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

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Employees

Employees are first included in the valuation on the valuation date coincident with or next following the Entry Date on which the employee becomes a participant. It was assumed that there will be no new or rehired employees.

Actuarial Cost Method

The Unit Credit Cost Method was used to determine the normal cost and the actuarial accrued liability for retirement, termination and ancillary benefits. Under this method, the *Present Value of Accumulated Plan Benefits* for each participant is proportionately allocated to his completed years of service. The *Target Normal Cost* for a particular plan year is equal to the sum of the *Present Value of Accumulated Plan Benefits* allocated to that year for all participants. The *Funding Target* is equal to the sum of the *Present Value of Accumulated Plan Benefits* allocated to prior service for all participants.

Actuarial Asset Basis

Fair market value.

Benefits not Included in the Valuation

None

Changes in Assumptions or Methods from Prior Year's Valuation

None

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Eligibility Requirements

All employees of Seattle Reproductive Medicine, Inc., PS who have completed twelve Months of Service.

Entry Date

The January 1st following the completion of the eligibility requirements.

Effective Date

January 1, 2006

Plan Year

The Plan Year is the period January 1st through December 31st.

Compensation Considered

All compensation paid or accrued, including bonuses, overtime, commissions, etc. for the Plan Year including amounts contributed by the Employer pursuant to a salary reduction agreement under Code Section 125.

Normal Retirement Date

The later of the participants 62nd birthday and attainment of 5 years of participation.

Normal Retirement Benefit

The value of the Participant's Cash Balance Account. The Cash Balance Account is a nominal account maintained for each Participant and annually credited with Contribution Credits as defined in the Plan Document and Interest Credits based upon federally published rates of interest.

Accrued Benefit

The Normal Retirement Benefit calculated as of the date of determination subject to the limitations under IRC Section 415.

Pre-Retirement Death Benefit

The lump sum actuarial equivalent of the vested Accrued Benefit.

Disability Benefit

None provided.

Schedule SB, Part V – Summary of Plan Provisions

Plan Sponsor: Seattle Reproductive Medicine, Inc.

Plan Name: Seattle Reproductive Medicine, Inc. Defined Benefit Pension Plan and Trust

EIN/PN: 77-0622277/002

Termination Benefit

For termination other than for retirement, death or disability, the Accrued Benefit is payable at Normal Retirement Date or an actuarially equivalent amount if payable earlier. A participant is fully vested upon entry into the plan.

Forms of Payment

The unreduced form of payment is a life annuity with monthly payments in the amount of the Normal Retirement Benefit.

Single employees receive a life annuity as the unreduced form.

Married employees receive a qualified joint and surviving spouse annuity which is actuarially equivalent to the unreduced form.

Other forms of payment are available.

Actuarial Equivalence

For all plan purposes, actuarial equivalence is determined based upon the following actuarial assumptions.

Pre-Retirement:

Interest - The Applicable Interest Rate described in IRC Section 417(e) and the regulations thereunder.

Mortality - None

Post-Retirement:

Interest – The Applicable Interest Rate described in IRC Section 417(e) and the regulations thereunder.

Mortality - The Applicable Mortality Table described in IRC Section 417(e) and the regulations thereunder.

Top-Heavy Provisions

Eligibility

All "non-key" employees for Plan Years in which the plan is considered top-heavy.

Minimum Benefit

2% of five-year average monthly earnings (based on top-heavy years) times years of top-heavy service, maximum 10 years.

Vesting

100% immediate vesting upon entry into the plan.