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

2015

This Form is Open to Public Inspection

▶ Complete all entries in accordance with the instructions to the Form 5500-SF. **Annual Report Identification Information** For calendar plan year 2015 or fiscal plan year beginning and ending x 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** This return/report is for: a one-participant plan a foreign plan the final return/report B This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) **C** Check box if filing under: DFVC program Form 5558 automatic extension special extension (enter description) Part II Basic Plan Information—enter all requested information 1b Three-digit 1a Name of plan plan number EDWARD TYLER NAHEM FINE ART PENSION PLAN 001 (PN) • 1c Effective date of plan 01/01/1998 2a Plan sponsor's name (employer, if for a single-employer plan) 2b Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) (EIN) 13-3444996 City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) 2c Sponsor's telephone number **EDWARD TYLER NAHEM FINE ART** 212-517-2453 2d Business code (see instructions) C/O ARNOLD WARSHAVCHIK 1294 EAST 8TH STREET 453920 BROOKLYN, NY 11230 **3a** Plan administrator's name and address XSame as Plan Sponsor. 3b Administrator's EIN 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. 4c PN a Sponsor's name 5a 5a Total number of participants at the beginning of the plan year..... 5b 8 **b** Total number of participants at the end of the plan year Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c complete this item) 5d(1) 8 d(1) Total number of active participants at the beginning of the plan year 5d(2) R d(2) Total number of active participants at the end of the plan year..... Number of participants that terminated employment during the plan year with accrued benefits that were less 5e than 100% vested...... 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 Filed with authorized/valid electronic signature 10/13/2016 **EDWARD TYLER NAHEM** SIGN **HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE**

Date

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

	Form 5500-SF 2015		Page 2							
b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of the you answered "No" to either line 6a or line 6b, the plan cann	an indepe and condi	ndent qualified public a	ccount	ant (IQ	PA)			X Yes [No No
	If the plan is a defined benefit plan, is it covered under the PBGC in						_	No	Not determi	ned
Par	t III Financial Information									
	Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	of Year	
	Total plan assets	7a	(a) 20g	2498				(2) =:::	2586855	5
b	Total plan liabilities	7b								
С	Net plan assets (subtract line 7b from line 7a)	7с		2498	355				2586855	5
8	Income, Expenses, and Transfers for this Plan Year		(a) Amou	ınt				(b) T	otal	
	Contributions received or receivable from: (1) Employers	8a(1)								
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b		133	358					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							133358	3
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		44	858					
	Certain deemed and/or corrective distributions (see instructions)	8e								
	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							44858	3
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							88500)
j ·	Transfers to (from) the plan (see instructions)	8j								
Par	t IV Plan Characteristics									
B	If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions	eature cod	des from the List of Pla	n Chara	acterist	ic Cod	les in th	e instructi	ons:	
10	During the plan year:				Yes	No	N/A		Amount	
a		oluntary F	Fiduciary Correction	10a		X			Amount	
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X				
С	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 by fraud or dishonesty?			10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e		X				
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year	end.)	10g		Χ				
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instr	uctions and 29 CFR	10g		X				
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10i						
j	Did the plan trust incur unrelated business taxable income?			10j						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)				•			`	X Yes	No
11a	Enter the unpaid minimum required contribution for all years from	Schedule	SB (Form 5500) line 4	0			11a			0
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of t	he Cod	e or se	ction :	302 of F	RISA?	Yes	X No

	F	orm 5500-SF 2015 Page 3 - 1					
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	e date of t	he letter rul Year	ing
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui	
b	Enter t	ne minimum required contribution for this plan year		12b			
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c			
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d			
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No 🗌	N/A
Part		Plan Terminations and Transfers of Assets			100	110	1471
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No	
		s," 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 brough	ght under the co	ontrol		Yes X	No
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)					
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)
Part	: VIII	Trust Information					
14a	Name o	f trust		14b 1	rust's Ell	١	
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's
	rianio	of tubics of suctorial			telephone		a 11 0
Par	t IX	IRS Compliance Questions					
15a	Is the	plan a 401(k) plan?		Ye	S	No	
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	esign- ased safe arbor ethod	ADF test	P/ACP
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	101(m)-	Ye	S	No	
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No	
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	s	No	N/A
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellowers, enter the date of that favorable letter/ and the letter's serial r		t to a fa	vorable II	RS opinion	or
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fa	vorable	
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	5	No	
19	Were in	n-service distributions made during the plan year?		Ye	s	No	
	If "Yes	" enter amount		19			
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A

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

2015

This Form is Open to Public Inspection

				7 1 110 43	un uttuonin	CITE TO 1 OITH GOOD O				
For	calendar	plan year 2015	5 or fiscal plan y	rear beginning (01/01/2015		and end	ng 12/3	31/2015	
			nearest dollar.							
	Caution:	A penalty of \$	1,000 will be as:	sessed for late filing	of this report	unless reasonable of	ause is establish	ed.		
	Name of p		FINE ART PEN	ISIONI DI ANI			B Three-dig	-		
EL	WARD I	TLEK NAHEW	FINE ART PER	ISION PLAN			plan num	ber (PN)	<u> </u>	001
С	Plan spon	sor's name as	shown on line 2	a of Form 5500 or 55	500-SF		D Employer	Identificat	tion Number (E	EIN)
		YLER NAHEM						13-3444		•
E 1	ype of pla	n: X Single	Multiple-A	Multiple-B	F	Prior year plan size:	X 100 or fewer	101-5	00 More th	an 500
Pá	art I	Basic Infori	————— mation							
1		e valuation dat		Month	Day01	Year <u>2015</u>				
2	Assets:									
		t value						2a		2487284
	b Actua	rial value						2b		2487284
3			ant count break				Number of	(2) Ves	ted Funding	(3) Total Funding
		3				р	articipants		arget	Target
	a For re	tired participar	nts and benefici	aries receiving paym	ent					
	b For te	rminated veste	ed participants				4		18528	18528
	C For a	ctive participan	ts				8		2254292	2254292
	d Total						12		2272820	2272820
4				e box and complete I		•				
				ped at-risk assumption				4a		
				umptions, but disrega				4b		
				consecutive years an				40		
5	Effective	e interest rate.						5		6.17%
6	Target r	normal cost						6		
	-	Enrolled Act	•	d in this askadula and assaul		ulan atatamanta and attach	manta if any is some	-t	rata Fash araasih	ad accompation was applied in
	accordance v	vith applicable law a	and regulations. In m	y opinion, each other assum						ed assumption was applied in and such other assumptions, in
		oner my best estim	iate of anticipated ex	perience under the plan.						
	SIGN								22/11/24	
Н	ERE						<u> </u>		09/11/20)16
		5011111011111	Signa	ture of actuary					Date	
ARI	NOLD WA	RSHAVCHIK	T	2-1				N4 1	14-040	
٨٠	NOLD WA	DCHAVCHIIK	,, ,	rint name of actuary				MOSt r	ecent enrollme	
AKI	NOLD WA	RSHAVCHIK	ASA, MAAA, EA					alanhana	718-258	
		TH STREET	ľ	Firm name			1	elepnone	number (includ	ding area code)
BR	OOKLYN,	NY 11230								
			Add	ress of the firm						
		as not fully ref	lected any regu	lation or ruling promu	ulgated unde	r the statute in comp	leting this schedu	ıle, check	the box and s	ее
instru	uctions									

Page	2	_

Pa	rt II	Begir	nning of Year	Carryov	er and Prefunding E	Balances						
							(a) (Carryover balance	!	(b) F	Prefund	ing balance
7		Ū	. ,		cable adjustments (line 13			2	43069			0
8			•	•	unding requirement (line 3							
9	Amoun	it remaini	ng (line 7 minus lir	ne 8)				2	43069			0
10	Interes	t on line 9	9 using prior year's	actual ret	urn of <u>2.10</u> %				5104			0
11	Prior ye	ear's exc	ess contributions to	o be added	to prefunding balance:							
	a Pres	ent value	of excess contribu	utions (line	38a from prior year)							
					Ba over line 38b from prior re interest rate of <u>6.41</u> %							
	b(2) Ir	nterest or	n line 38b from prid	or year Sch	nedule SB, using prior year	r's actual						
	C Total	available	at beginning of cur	rent plan ye	ear to add to prefunding bala	ance						
	d Porti	ion of (c)	to be added to pre	funding ba	llance							
12	Other r	eductions	s in balances due	to elections	s or deemed elections							
13	Balanc	e at begir	nning of current ye	ar (line 9 +	- line 10 + line 11d – line 1	2)		2	48173			0
P	art III	Fun	ding Percenta	ages								
14	Fundin	g target a	attainment percent	age							14	98.51 %
			g target attainmen								15	109.43 %
	Prior ye	ear's fund	ling percentage fo	r purposes	of determining whether ca						16	112.43 %
17		•			s less than 70 percent of the					-	17	%
Pa	art IV	Con	tributions and	d Liquid	ity Shortfalls							
18					ear by employer(s) and en							
(M	(a) Dat IM-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) Da (MM-DD-		(b) Amount p employer		(0		ınt paid by oyees
		,		,		,	,	. ,			·	•
				·		Totals ►	18(b)		0	18(c)		0
19	Discou	nted emp	loyer contributions	s – see inst	ructions for small plan with	h a valuation d	late after th	ne beginning of th	e year:			
	a Cont	tributions	allocated toward	unpaid min	imum required contribution	ns from prior ye	ears		19a			
	b Cont	ributions	made to avoid res	trictions ac	ljusted to valuation date				19b			
	C Cont	tributions a	allocated toward mi	nimum requ	uired contribution for current	t year adjusted	to valuatior	date	19c			
20	Quarte	rly contrib	outions and liquidit	y shortfalls	:							
	a Did t	the plan h	nave a "funding sh	ortfall" for t	he prior year?							Yes X No
	b If line	e 20a is "	Yes," were require	d quarterly	installments for the curre	nt year made i	n a timely	manner?				Yes No
	C If line	e 20a is "	Yes," see instructi	ons and co	mplete the following table	as applicable:						
		(4) 4	-t		Liquidity shortfall as of	end of quarter		-			(4) 4:	<u> </u>
		(1) 1:	SI		(2) 2nd		(3)	3rd			(4) 4t	<u> </u>

Pa	rt V	Assumntio	ns Used to Determine	Funding Target and Targ	et Normal Cost				
21		unt rate:	no occu to betermine	randing ranger and rang	ot Horman Gost				
	a Seg	gment rates:	1st segment: 4.72 %	2nd segment: 6.11 %	3rd segment: 6.81 %		N/A, full yi	eld curv	e used
	b App	olicable month (enter code)			21b			0
22	Weigh	ited average ret	tirement age			22			63
23	Mortal	lity table(s) (se	e instructions)	escribed - combined Pre	escribed - separate	Substitu	ite		
Pa	rt VI	Miscellane	ous Items						
24		-		uarial assumptions for the current				red Yes	x No
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Yes	X No
26	Is the	plan required to	provide a Schedule of Active	Participants? If "Yes," see instru-	ctions regarding required	attachment	t	× Yes	No No
27		•		er applicable code and see instru	ctions regarding	27			
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contributior	s For Prior Years				
28	Unpai	d minimum requ	uired contributions for all prior	years		. 28			
29				unpaid minimum required contrib		29			
30	Rema	ining amount of	funpaid minimum required cor	ntributions (line 28 minus line 29) .		. 30			C
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Targe	t normal cost a	nd excess assets (see instruc	ions):					
	a Targ	et normal cost	(line 6)			. 31a			
	b Exc	ess assets, if ap	oplicable, but not greater than	line 31a		. 31b			C
32	Amort	ization installme	ents:		Outstanding Bala	ance	Insta	llment	
	a Net	shortfall amorti	zation installment						
	b Wai	ver amortization	n installment						
33				ter the date of the ruling letter gra) and the waived amount		33			
34	Total f	funding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	. 34			C
				Carryover balance	Prefunding bala	nce	Total I	oalance	l
35			use to offset funding						C
36	Additio	onal cash requi	rement (line 34 minus line 35)			. 36			C
37				ontribution for current year adjuste		37			
38	Prese	nt value of exce	ess contributions for current ye	ar (see instructions)					
	a Tota	al (excess, if any	y, of line 37 over line 36)			. 38a			C
	b Port	ion included in	line 38a attributable to use of	prefunding and funding standard	carryover balances	. 38b			
39	Unpai	d minimum requ	uired contribution for current y	ear (excess, if any, of line 36 over	line 37)	. 39			C
40	Unpai	d minimum requ	uired contributions for all years	i		40			C
Pa	rt IX	Pension	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)			
41	If an el	lection was mad	de to use PRA 2010 funding re	elief for this plan:					
	a Sche	edule elected					2 plus 7 years	15	years
	b Eligi	ible plan year(s) for which the election in line	41a was made		200	8 2009 20	010	2011
42	Amour	nt of acceleratio	n adjustment			42			
			-	d over to future plan years		43			

EDWARD TYLER NAHEM FINE ART PENSION PLAN

Schedule of Active Participant Data Plan Year: 1/1/2015 to 12/31/2015 Valuation Date: 1/1/2015

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	1	0	0	0	0	0	0	0	0	1
35-39	1	0	1	0	0	0	0	0	0	0	2
40-44	0	2	0	0	0	0	0	0	0	0	2
45-49	0	0	1	0	0	0	0	0	0	0	1
50-54	0	0	1	0	0	0	0	0	0	0	1
55-59	0	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	1	0	0	0	0	0	0	0	1
70+	0	0	0	0	0	0	0	0	0	0	0
Total	1	3	4	0	0	0	0	0	0	0	8

^{*}Employees who have not met the minimum eligibility requirements are excluded

Average Age:

44.1

Average Service:

4

EDWARD TYLER NAHEM FINE ART PENSION PLAN

Summary of Actuarial Assumptions and Method Plan Year: 1/1/2015 to 12/31/2015 Valuation Date: 1/1/2015

	For I <u>Min</u>	Gunding <u>Max</u>	For 417	<u>(e)</u>	For Actuarial Equiv.
Interest Rates	Seg 1: 4.72%	1.22%	Seg 1:	1.48%	Pre-Retirement: 5.00%
	Seg 2: 6.11%	4.11%	Seg 2:	3.77%	Post-Retirement: 5.00%
	Seg 3: 6.81%	5.20%	Seg 3:	4.79%	
Pre-Retirement					
Turnover	None		None		None
Mortality	None		None		None
Assumed Ret Age	Normal retirem 5 years of parti				Normal retirement age 62 and 5 years of participation
Post-Retirement					
Mortality	Male-modified combined heal- projected 30 & Female-modifi combined heal- projected 30 &	thy male 22 years ed RP2000 thy female	projecte	without loads d to 2002 with scale 6M/50%F	GAR 94 without loads projected to 2002 with scale AA 50%M/50%F
Assumed Benefit Form l	For Funding		Normal	Form	
Calculated Effective Into	erest Rate		6.17%		
Actuarial Cost Method			prescrib method value of	t Credit funding method ed by the Pension Protect sets the funding target en accrued benefits, and set the present value of the ent year.	ction Act. This qual to the present ets the normal cost

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.

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.

2015 This Form is Open to Public Inspection

OMB Nos. 1210-0110 1210-0089

FOR CAIES						
7 01 00101	ndar plan year 2015 or	fiscal plan year beginning 01/01/20	11	and ending 12		
A		X a single-employer plan	a multiple-employer	plan (not multiemployer) (Filers checking	this box must attach a
A This r	return/report is for:	a one-participant plan		employer information in a	accordance with th	e form instructions)
		a one-participant plan	a foreign plan			
R This re	eturn/report is	the first return/report	Utho final anti-			
D IIIIS IE	etunineport is	<u>'</u>	the final return/report			
		an amended return/report	a short plan year retu	ırn/report (less than 12 r	months)	
C Check	k box if filing under:	Form 5558	automatic extension		□ neve	program
		special extension (enter descr				, program
Part II	Basic Plan Inf					
1a Name		formation—enter all requested inf	formation		1 41	
	e or plan Ier Nahem Fine Art Pe	ansian Dlan			1b Three-digi	
Luwaru 1 y	ici italiciii i ilie All Fe	msion Flan			plan numb (PN)	001
					1c Effective of	loto of plan
					01/01/199	
2a Plan	sponsor's name (empl	loyer, if for a single-employer plan)	***************************************			Identification Number
Mailir	ng address (include roo	om, apt., suite no. and street, or P.O). Box)		(EIN) 13-3	
EDWARD 1	r town, state or provin CYLER NAHEM FINE	ice, country, and ZIP or foreign posta	al code (if foreign, see ins	tructions)	· · · · · · · · · · · · · · · · · · ·	telephone number
LDWARD	THE PARTICIPATION OF THE PARTI	ANI			(212) 517-2453
					***************************************	code (see instructions)
	Warshavchik				453920	(and mondonomy)
1294 East 8						
Brooklyn, N						
Ja Plan a	administrator's name a	and address X Same as Plan Spons	or.		3b Administra	tor's EIN
					3- 41 :::	
					3C Administra	tor's telephone number
A 1645 -	1/ 5141 511					
4 If the i	name and/or EIN of th	e plan sponsor has changed since the	he last return/report filed	for this plan, enter the	4b EIN	
name	, EIN, and the plan nu	e plan sponsor has changed since the plan sponsor has changed since the last return/report.	he last return/report filed	for this plan, enter the	_	
a Spons	, EIN, and the plan nu or's name	mber from the last return/report.			4c PN	
a Spons 5a Total	, EIN, and the plan nu or's name number of participants	mber from the last return/report. s at the beginning of the plan year			4c PN 5a	12
a Spons 5a Total i	, EIN, and the plan nu or's name number of participants number of participants	mber from the last return/report. s at the beginning of the plan year s at the end of the plan year			4c PN	12
a Spons 5a Total i b Total i c Numb	, EIN, and the plan nu or's name number of participants number of participants er of participants with	at the end of the plan year	ne plan year (defined ben	efil plans do not	4c PN 5a	
a Spons 5a Total i b Total i c Numb	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	s at the end of the plan years at the end of the plan yearaccount balances as of the end of the	ne plan year (defined ben	efit plans do not	4c PN 5a 5b 5c	8
a Spons 5a Total i b Total i c Numb compl d(1) Total	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the	ne plan year (defined ben	efit plans do not	4c PN 5a 5b 5c 5d(1)	
a Spons 5a Total i b Total i c Numb compl d(1) Tota d(2) Tota	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the common of the plan year accounts at the beginning of the plan year articipants at the end of the plan year	ne plan year (defined ben	efit plans do not	4c PN 5a 5b 5c	8
a Spons 5a Total i b Total i c Numb compl d(1) Tota d(2) Tota e Numb	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	s at the beginning of the plan year s at the end of the plan year account balances as of the end of the comment of the plan year accounts at the beginning of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year terminated employment during the comment of the plan year	n year	efit plans do not	4c PN 5a 5b 5c 5d(1) 5d(2)	8
a Spons 5a Total i b Total i c Numb compl d(1) Tota d(2) Tota e Numb than	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the comment of the plan year accounts at the beginning of the plan year articipants at the end of the plan year terminated employment during the plan year terminated employment during the plan year terminated employment during the plan year	ne plan year (defined ben n year rplan year with accrued be	efit plans do not	4c PN 5a 5b 5c 5d(1) 5d(2) 5e	8 8 8
a Spons 5a Total i b Total i c Numb compl d(1) Tota d(2) Tota e Numb than Caution: A	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year accounts at the beginning of the plan year terminated employment during the por incomplete filing of this return/her penalties set forth in the instructions.	n year (defined ben n year plan year with accrued be	efit plans do not nefits that were less unless reasonable cau	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established	8 8 8
a Spons 5a Total i b Total i c Numb compl d(1) Tota d(2) Tota e Numb than 1 Caution: A Under pena SB or Sche	, EIN, and the plan nu or's name number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year acticipants at the beginning of the plan year terminated employment during the properties of the plan year terminated employment during the plan year terminated employment during the plan year terminated employment during the penalties set forth in the instruction of signed by an enrolled actuary, as	n year (defined ben n year plan year with accrued be	efit plans do not nefits that were less unless reasonable cau	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established	8 8 8
a Spons 5a Total i b Total i c Numb compl d(1) Tota d(2) Tota e Numb than 1 Caution: A Under pena SB or Sche belief, it is t	, EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year acticipants at the beginning of the plan year terminated employment during the properties of the plan year terminated employment during the plan year terminated employment during the plan year terminated employment during the penalties set forth in the instruction of signed by an enrolled actuary, as	ne plan year (defined ben n year r plan year with accrued be report will be assessed ions, I declare that I have s well as the electronic ver	nefit plans do not nefits that were less unless reasonable cau examined this return/report	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established	8 8 8
a Spons 5a Total I b Total I c Numb compl d(1) Tota d(2) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t	, EIN, and the plan nu or's name number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year acticipants at the beginning of the plan year terminated employment during the properties of the plan year terminated employment during the plan year terminated employment during the plan year terminated employment during the penalties set forth in the instruction of signed by an enrolled actuary, as	n year (defined ben n year plan year with accrued be	efit plans do not nefits that were less unless reasonable cau	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established	8 8 8
a Spons 5a Total I b Total I c Numb compl d(1) Tota d(2) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t	, EIN, and the plan nu or's name number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year account balances as of the plan year tricipants at the beginning of the plan year terminated employment during the por incomplete filing of this return/her penalties set forth in the instruction disigned by an enrolled actuary, as plete.	ne plan year (defined ben n year r plan year with accrued be report will be assessed ions, I declare that I have s well as the electronic ver	nefit plans do not nefits that were less unless reasonable cau examined this return/report	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a t, and to the best c	8 8 8 d. pplicable, a Schedule of my knowledge and
a Spons 5a Total I b Total I c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year account balances as of the plan year tricipants at the beginning of the plan year terminated employment during the por incomplete filing of this return/her penalties set forth in the instruction disigned by an enrolled actuary, as plete.	n year (defined ben n year plan year with accrued be freport will be assessed ions, I declare that I have s well as the electronic ver	nefits that were less unless reasonable cau examined this return/re rsion of this return/report	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a t, and to the best c	8 8 8 d. pplicable, a Schedule of my knowledge and
a Spons 5a Total i b Total i c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	, EIN, and the plan nu or's name number of participants number of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year acticipants at the beginning of the plan year terminated employment during the por incomplete filling of this return/her penalties set forth in the instruction signed by an enrolled actuary, as plete.	ne plan year (defined ben n year plan year with accrued be report will be assessed ions, I declare that I have s well as the electronic ver	nefits that were less unless reasonable cat examined this return/report Edward Tyler Nahem Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if at, and to the best of the best o	8 8 8 d. pplicable, a Schedule of my knowledge and
a Spons 5a Total i b Total i c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	, EIN, and the plan nu or's name number of participants number of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year tricipants at the end of the plan year terminated employment during t	n year (defined ben n year plan year with accrued be freport will be assessed ions, I declare that I have s well as the electronic ver lo 2016 Date Date	nefits that were less unless reasonable cat examined this return/rejsion of this return/report Edward Tyler Nahem Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a t, and to the best could be a signing as planual signing as employed.	8 8 d. pplicable, a Schedule of my knowledge and administrator
a Spons 5a Total i b Total i c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	, EIN, and the plan nu or's name number of participants number of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year acticipants at the beginning of the plan year terminated employment during the por incomplete filling of this return/her penalties set forth in the instruction signed by an enrolled actuary, as plete.	n year (defined ben n year plan year with accrued be freport will be assessed ions, I declare that I have s well as the electronic ver lo 2016 Date Date	nefits that were less unless reasonable cat examined this return/rejsion of this return/report Edward Tyler Nahem Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if at, and to the best of the best o	8 8 d. pplicable, a Schedule of my knowledge and administrator
a Spons 5a Total i b Total i c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	, EIN, and the plan nu or's name number of participants number of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year tricipants at the end of the plan year terminated employment during t	n year (defined ben n year plan year with accrued be freport will be assessed ions, I declare that I have s well as the electronic ver lo 2016 Date Date	nefits that were less unless reasonable cat examined this return/rejsion of this return/report Edward Tyler Nahem Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a t, and to the best could be a signing as planual signing as employed.	8 8 d. pplicable, a Schedule of my knowledge and administrator
a Spons 5a Total i b Total i c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	, EIN, and the plan nu or's name number of participants number of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year tricipants at the end of the plan year terminated employment during t	n year (defined ben n year plan year with accrued be freport will be assessed ions, I declare that I have s well as the electronic ver lo 2016 Date Date	nefits that were less unless reasonable cat examined this return/rejsion of this return/report Edward Tyler Nahem Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a t, and to the best could be a signing as planual signing as employed.	8 8 d. pplicable, a Schedule of my knowledge and administrator
a Spons 5a Total i b Total i c Numb compl d(1) Tota e Numb than Caution: A Under pena SB or Sche belief, it is t SIGN HERE	, EIN, and the plan nu or's name number of participants number of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year tricipants at the end of the plan year terminated employment during t	n year (defined ben n year plan year with accrued be freport will be assessed ions, I declare that I have s well as the electronic ver lo 2016 Date Date	nefits that were less unless reasonable cat examined this return/rejsion of this return/report Edward Tyler Nahem Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established port, including, if a t, and to the best could be a signing as planual signing as employed.	8 8 d. pplicable, a Schedule of my knowledge and administrator

Form 5500-SF 2015		Page 2					
 Were all of the plan's assets during the plan year invested in eliging Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility if you answered "No" to either line 6a or line 6b, the plan cannot be fit the plan is a defined benefit plan, is it covered under the PBGC in the plan is a defined benefit plan, is it covered under the page. 	f an independ and condition not use Forr	dent qualified public ons.) n 5500-SF and mu	accou	ntant (I	QPA)	 m 5500	
Part III Financial Information	msurance pro	ogram (see ERISA :	section	4021)		X Yes	No Not determined
7 Plan Assets and Liabilities							
a Total plan assets	+	(a) Beginnii	ng of Y 2498:			· · · · · · · · · · · · · · · · · · ·	(b) End of Year
b Total plan liabilities	. 7a . 7b		2430	333	_	····	2586855
C Net plan assets (subtract line 7b from line 7a)			24983	355	+		2586855
8 Income, Expenses, and Transfers for this Plan Year		(a) Amo			\dashv		
a Contributions received or receivable from:		(a) Ame	Zuiii				(b) Total
(1) Employers	. 8a(1)						
(2) Participants	. 8a(2)						
b Other income (loss)	. 8a(3)		4000			of file (1) the Char	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8b		1333	558	193 339		
d Benefits paid (including direct rollovers and insurance premiums	8c			in medical		10.134	133358
to provide benefits)	8d		448	58	1 2 4 5 1 4 5 1 4 5		
e Certain deemed and/or corrective distributions (see instructions)	8e				3 4 8 2 7 3 2 7 3		
f Administrative service providers (salaries, fees, commissions)	8f						
g Other expenses	8g						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						44858
Net income (loss) (subtract line 8h from line 8c) Transfers to (from) the plan (see instructions)	8i					· · · · · · · · · · · · · · · · · · ·	88500
Part IV Plan Characteristics	8j						
B If the plan provides welfare benefits, enter the applicable welfare fe Part V Compliance Questions	eature codes	from the List of Pla	n Char	acterist	ic Cod	les in th	ne instructions:
10 During the plan year:				Yes	No	NI/A	
Was there a failure to transmit to the plan any participant contribution described in 29 CFR 2510.3-102? (See instructions and DOL's Von Program)	oluntary Fidu	ciary Correction	40	165	X	N/A	Amount
b Were there any nonexempt transactions with any party-in-interest? reported on line 10a.)	Do not incl	ude transactions	10a		X		
C Was the plan covered by a fidelity bond?			10b				
d Did the plan have a loss, whether or not reimbursed by the plan's f			10c		X		
by Iraud or dishonesty?			10d		Х	1.8	
e Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (See instructions.)	er persons by	an insurance	10e		×		
f Has the plan failed to provide any benefit when due under the plan	?			-	X	- 27-5	
g Did the plan have any participant loans? (If "Yes," enter amount as			10f				
h If this is an individual account plan, was there a blackout period? (S	See instructio	ns and 20 CED	10g		X		
i If 10h was answered "Yes," check the box if you either provided the	required not	lice or one of the	10h		$\stackrel{\wedge}{\dashv}$		
exceptions to providing the notice applied under 29 CFR 2520.101- j Did the plan trust incur unrelated business taxable income?			10i				· 10 · 图 基础设置。
Part VI Pension Funding Compliance			10j				
11 Is this a defined benefit plan subject to minimum funding requirement							
5500) and line 11a below)	nts? (If "Yes,	see instructions a	nd com	plete S	Schedu	ıle SB (Form 🖂
5500) and line 11a below)						ile SB (Form X Yes No

	Form 5500-SF 2015 Page 3 - 1					
	(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 in granting the waiver.	structions, and		date of t	he letter r	uling
	If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.	Day		Year	
	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	12d			
-	negative amount) Will the minimum funding amount reported on line 12d be met by the funding deadline?		120			7
77.2.2.3	Will the minimum funding amount reported on line 12d be met by the funding deadline? VII Plan Terminations and Transfers of Assets			Yes	No	N/A
	Has a resolution to terminate the plan been adopted in any plan year?		Ī	□ Voo	V No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	***************************************	13a	Yes	X No	
ŀ	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough	aht under the ec	ntrol			
	of the FBGC?	***********			Yes X	No
	which assets or liabilities were transferred. (See instructions.)	fy the plan(s) to				
	13c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3)	PN(s)
45414	(表) (基) (基) (基)					
	t VIII Trust Information		····			
148	Name of trust		14b T	rust's EIN		
140	Name of trustee or custodian		14d	Frustee's	or custodi	an's
			t	elephone	number	
Pai	t IX IRS Compliance Questions					
15a	I Is the plan a 401(k) plan?		Yes		No	
15h	If "Vos." have done the 401/by the select th		_ Des	sign-		
101	If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	l employer	bas har	ed safe bor	ADF test	P/ACP
150	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "cu		me	thod	1051	
	testing method" for nonhighly compensated employees (Treas, Reg sections 1.401/k/-2/a)/2)(ii) and 1.40	orrent year O1(m)-	∐ Yes		No	
40	2(a)(2)(ii))?		☐ Rat	io		
16a	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section	on 410(b):	1 1	centage		rage efit test
16b	Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	pining	Yes		No	
17a	Has the plan been timely amended for all required tax law changes?		☐ Yes		No	□N/A
	Date the last plan amendment/restatement for the required tax law changes was adopted for tax law changes and codes).	Enter the ap	ш	code		structions
17c	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan advisory letter, enter the date of that favorable letter and the letter's serial n	that is subject	to a fav	orable IRS	S opinion o	or
17d	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, en determination letter	ter the date of t	he plan's	s last favo	rable	
18	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin I	has been slands)?	Yes		No	1017
19	Were in-service distributions made during the plan year?		Yes		 ∏No	
	If "Yes," enter amount	-	19		□'''	
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of who	ether or not	$\overline{}$		п	
	retired), as required under section 401(a)(9)?		Yes		∐No	∐ N/A

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).

2015

OMB No. 1210-0110

This Form is Open to Public Inspection

File as an attachment to	o Form 550	0 or 5500-SF.			•
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015		and end	ing 12/	31/2015	
Round off amounts to nearest dollar.		, , , , , , , , , , , , , , , , , , , ,			
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unles	ss reasonab	le cause is establish	ed.		
A Name of plan		B Three-dig	git		004
Edward Tyler Nahem Fine Art Pension Plan		plan num	ber (PN)	>	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF		D Employer	Identifica	tion Number (E	IN)
EDWARD TYLER NAHEM FINE ART		13-3444996		•	•
E Type of plan: Single Multiple-A Multiple-B F Prior	year plan siz	e: 🛛 100 or fewer	101-5	00 More th	an 500
Part I Basic Information					
1 Enter the valuation date: Month 01 Day 01	Year 2015	******			
2 Assets:					
a Market value		•••••	2a		2487284
b Actuarial value			2b		2487284
3 Funding target/participant count breakdown		(1) Number of participants		ted Funding arget	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment					
b For terminated vested participants		4		18528	18528
C For active participants		8		2254292	2254292
d Total		12		2272820	2272820
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)		<u></u>			
a Funding target disregarding prescribed at-risk assumptions		L	4a	The second section of	
b Funding target reflecting at-risk assumptions, but disregarding transition rul at-risk status for fewer than five consecutive years and disregarding load	le for plans t	that have been in	4b		
5 Effective interest rate			5		£ 47 0/
6 Target normal cost		~	. 6		6.17 %
Statement by Enrolled Actuary	***************************************		0		
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, state	tements and atta	achments, if any, is comple	te and accur	ate. Each prescribe	d assumption was applied in
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.	ng into account	the expenence of the plan	and reasona	ble expectations) ar	nd such other assumptions, in
SIGN					
HERE AW				09/11/201	16
Signature of actuary				Date	
Arnold Warshavchik				14-04042	2
Type or print name of actuary			Most re	cent enrollmer	nt number
Arnold Warshavchik ASA, MAAA, EA				(718) 258	
Firm name 1294 East 8th Street		Te	lephone i	number (includi	ing area code)
1294 East 8th Street		Те	lephone i	iumber (includi	ing area code)
		Te	lephone i	number (includi	ng area code)

P	art II Beg	inning of Yea	ır Carryo	ver and Prefunding	Balances							
						(a) Carryover balance			(b) Prefunding balance			
7 —	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)				. 243069			0				
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)											-
9							2	43069		·	···	0
10												0
11	Prior year's ex	cess contributions										
	a Present value of excess contributions (line 38a from prior year)											-
	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 6.41%											
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return											
	C Total available at beginning of current plan year to add to prefunding balance									·		
	d Portion of (c)	to be added to p	refunding b	alance								
12	Other reduction	ıs in balances du	e to election	ns or deemed elections								
13		Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)										0
Pa		nding Percen				I						
14										14	98.51	1 0/
15	Funding target attainment percentage								15	109.43		
								æ	16			
17	If the current va	lue of the assets	of the plan	is less than 70 percent of t	he funding ta	raet enter	such nercentage			17	112.43	
	1			lity Shortfalls		got, onto	odon percentage					%
		***************************************		rear by employer(s) and en	anlovo o o c							····
	(a) Date M-DD-YYYY)	(b) Amount pemploye	paid by (c) Amount paid by (a) D						(c) Amount paid by employees			
								·/		- Gripic	2,000	
									1	· · · · · · · · · · · · · · · · · · ·		
									1			
					Totals ▶	18(b)		0	18(c)			0
19	Discounted emp	loyer contribution	s – see ins	ructions for small plan with	a valuation o	date after t	the beginning of the	vear:				
	a Contributions allocated toward unpaid minimum required contributions from prior years											
	b Contributions made to avoid restrictions adjusted to valuation date							19b				
				uired contribution for current				19c	·			
		utions and liquidi				****				747 2 24		Teng
	a Did the plan have a "funding shortfell" for the prior year?									No		
	b If line 20a is "Yes." were required guarterly installments for the current year made in a timely magnet?											
C If line 20a is "Yes," see instructions and complete the following table as applicable:									40			
	Liquidity shortfall as of end of quarter of this plan year											
	(1) 1s	t	(2) 2nd			(3) 3rd			(4) 4th			
							*****			****		

Miscellaned a change been mannent method change plan required to plan is subject to ment	irement age	plan year? If "Yes," see instruct ve Participants? If "Yes," see insenter applicable code and see i	Prescribed - separate rent plan year? If "Yes," see ions regarding required attace structions regarding required structions regarding ions For Prior Years	21b 22 Substitue	s regarding required Yes	wsed 6: No No
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Attachment to 2015 Schedule SB, Line 22 - Description of Weighted Average Retirement Age EIN: 13-3444996 PN: 001

EDWARD TYLER NAHEM FINE ART PENSION PLAN

Weighted Average Retirement Age Plan Year: 1/1/2015 to 12/31/2015 Valuation Date: 1/1/2015

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 62 Completion of 5 years of participation from entry date

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

Weighted average retirement age 63

EDWARD TYLER NAHEM FINE ART PENSION PLAN

Summary of Plan Provisions Plan Year: 1/1/2015 to 12/31/2015 Valuation Date: 1/1/2015

Plan Effective Date

January 1, 1998

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 62

Completion of 5 years of participation from entry date

Normal Retirement Benefit

Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:

The accrued benefit based on plan provisions prior to January 1, 2008.

Maximum benefit is \$17,500.00 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 3 consecutive years of employment

Normal Form of Benefit

A benefit payable for the life of the participant

Accrued Benefit

The normal retirement benefit described above calculated based on salary and/or service on the calculation date, and payable on the normal retirement date.

Termination Benefit

Upon termination for any reason other than death or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years	Vested Percent				
1	0				
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 with less than 1.000 hours

Attachment to 2015 Schedule SB, Part V - EIN: 13-3444996 PN: 001

EDWARD TYLER NAHEM FINE ART PENSION PLAN

Summary of Plan Provisions Plan Year: 1/1/2015 to 12/31/2015 Valuation Date: 1/1/2015

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

Actuarial Equivalent of the accrued benefit earned to date of death