

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <b>2013</b>  <b>This Form is Open to Public Inspection</b>
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<b>Part I Annual Report Identification Information</b>			
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>01/31/2014</u>			
<b>A</b>	This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) <input type="checkbox"/> a one-participant plan	
<b>B</b>	This return/report is:	<input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)	
<b>C</b>	Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input checked="" type="checkbox"/> special extension (enter description) <u>REASONABLE CAUSE FOR LATE FILING</u>	

<b>Part II Basic Plan Information</b> —enter all requested information			
<b>1a</b>	Name of plan <u>DHE COMPANY, INC.</u>	<b>1b</b>	Three-digit plan number (PN) ▶ <u>001</u>
		<b>1c</b>	Effective date of plan <u>07/10/2005</u>
<b>2a</b>	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>DHE COMPANY, INC.</u>  <u>37 CANAL STREET</u> <u>NEW YORK, NY 10002-6366</u>	<b>2b</b>	Employer Identification Number (EIN) <u>13-3473186</u>
		<b>2c</b>	Sponsor's telephone number <u>212-228-8005</u>
		<b>2d</b>	Business code (see instructions) <u>812990</u>
<b>3a</b>	Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address	<b>3b</b>	Administrator's EIN
		<b>3c</b>	Administrator's telephone number
<b>4</b>	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.	<b>4b</b>	EIN
<b>a</b>	Sponsor's name	<b>4c</b>	PN
<b>5a</b>	Total number of participants at the beginning of the plan year .....	<b>5a</b>	<u>28</u>
<b>b</b>	Total number of participants at the end of the plan year .....	<b>5b</b>	<u>0</u>
<b>c</b>	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	<b>5c</b>	<u>0</u>
<b>6a</b>	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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.) .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.</b>			
<b>c</b>	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Not determined

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	11/03/2016	DOUGLAS COHEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	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)

**Part III Financial Information**

<b>7 Plan Assets and Liabilities</b>		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	265073	0
<b>b</b> Total plan liabilities .....	<b>7b</b>		
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	265073	0
<b>8 Income, Expenses, and Transfers for this Plan Year</b>		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>		
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>		
<b>b</b> Other income (loss) .....	<b>8b</b>	-1748	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		-1748
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	263074	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>		
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	251	
<b>g</b> Other expenses .....	<b>8g</b>		
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		263325
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-265073
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

**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:  
 2E 2F 2G 2J 2K 3D

**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**

<b>10 During the plan year:</b>		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<b>a</b> 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) .....	<b>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>		X	
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X	
<b>e</b> 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.) .....	<b>10e</b>	X		60
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X	
<b>i</b> 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 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

<b>11</b> 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) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>11a</b> Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 .....	<b>11a</b>
<b>12</b> Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
<b>a</b> 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 _____	
<b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>	
<b>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>

<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>	
<b>d</b> 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).....	<b>12d</b>	
<b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	

**Part VII Plan Terminations and Transfers of Assets**

<b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year .....	<b>13a</b> 0
<b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> 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.)	
<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s) <b>13c(3)</b> PN(s)

**Part VIII Trust Information (optional)**

<b>14a</b> Name of trust	<b>14b</b> Trust's EIN
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November 3, 2016

Internal Revenue Service  
Ogden, UT 84201-0018

FEIN Number: 13-3473186  
Employer ID Number: 8762084-3  
Ref.: Final Form 5500 (401k plan) filling

To whom it may concern,

I am writing to request a penalty waiver as assessed in the enclosed IRS notice dated 10/03/2016, concerning the Form 5500 filing for the year plan 2014 with the Department of Labor.

The 401K Plan was terminated in 12/31/2013, but the last of the assets were distributed in January/2014. The Final Form 5500 was filed in July/2014, however it was for the 2013 full plan year and the Final Form 5500 form for the year 2014 was mistakenly overlooked.

Please find enclosed:

- 1 – Form 5500/SF E-File Confirmation for the 2013 full plan year.
- 2 – IRS Notice.

Please accept my petition for waiving of penalties owed for reasonable cause.

If you have any questions or need any more information, I can be reached by phone at 212-228-8005 during business hours or by email at [douglas@dhecompany.com](mailto:douglas@dhecompany.com)

Thank you for your attention to this matter.

Sincerely,



Douglas Cohen  
President of D.H.E. Company, Inc.



OGDEN UT 84201-0018

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DHE COMPANY INC  
37 CANAL ST  
NEW YORK NY 10002-6366998

000507



Be sure the IRS address appears in your envelope window.

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Notice Number: CP403  
Notice Date : 2016-10-03  
Tax Period : 201412



\*133473186\*

DHE COMPANY INC  
37 CANAL ST  
NEW YORK NY 10002-6366998

INTERNAL REVENUE SERVICE  
OGDEN UT 84201-0018

133473186 IQ 0000 01 2 201412 000 0000000

OGDEN UT 84201-0018

**\*\* IF YOU HAVE ANY QUESTIONS, \*\***  
**\*\* REFER TO THIS INFORMATION: \*\***  
NUMBER OF THIS NOTICE: CP-403  
DATE OF THIS NOTICE: 10-03-2016  
TAXPAYER IDENT. NUM: 13-3473186  
FORM: 5500SF PLAN #: 001  
PLAN YEAR ENDING: 12-31-2014



DHE COMPANY INC  
37 CANAL ST  
NEW YORK NY 10002-6366998

000507

**REQUEST FOR INFORMATION ABOUT YOUR FORM 5500 or FORM 5500-SF**  
**WRITTEN RESPONSE REQUIRED**

**Why Are You Getting This Notice?**

We do not have a record of receiving your Form 5500SF information from the Department of Labor's (DOL) Employee Benefits Security Administration (EBSA) for the plan number and/or plan period ending indicated below:

Plan Number	Plan Period Ending
001	12-31-2014

**What You Need To Do**

We urge you to review the items below, complete the appropriate section of this notice and return it to us by 11-03-2016.

1. If you filed the return within the last four weeks and used the name, employer identification number (EIN) and plan number shown above, disregard this notice.
2. Complete Section I of this notice if you have already filed the return.
3. Complete Section I of this notice if you filed the return using an EIN, plan name, plan number, or plan year ending different from those shown above.
4. Complete Section II of this notice if you are not required to file for the plan number and/or plan year ending shown above.
5. If you are required to file a Form 5500 or Form 5500-SF electronically and you need more information, go to [www.efast.dol.gov](http://www.efast.dol.gov).
6. If you are required to file a Form 5500 and have not filed, you may be eligible to participate in the DOL Delinquent Filer Voluntary Compliance Program (DFVCP), which allows for substantially reduced EBSA penalties for delinquent filers and eliminates the IRS penalty. Information about the DFVCP is available on DOL's website, [www.dol.gov/ebsa](http://www.dol.gov/ebsa). If you are eligible for and have satisfied the requirements for participation in the DFVCP, check the box below and enter the date that you applied for participation in the DFVCP.

☐ DFVC Program      Date applied \_\_\_\_\_

NUMBER OF THIS NOTICE: CP-403  
DATE OF THIS NOTICE: 10-03-2016  
TAXPAYER IDENT. NUM: 13-3473186  
FORM: 5500SF PLAN #: 001  
PLAN YEAR ENDING: 12-31-2014

DHE COMPANY INC  
37 CANAL ST  
NEW YORK NY 10002-6366998

#### Penalties for not Filing

If you were required to file and failed to do so, you may be liable under DOL regulations for civil penalties of up to \$1,100 per day for each return/report, along with IRS penalties of \$25 per day (up to \$15,000).

#### How to Get Forms, Instructions and Publications

Forms, instructions and publications are available on the IRS website at [www.irs.gov](http://www.irs.gov) or by calling the IRS Forms Distributions Center toll-free at 1-800-TAX-FORM (1-800-829-3676).

#### How To Get Help

For more information about this notice, visit the Retirement Plans Community web page at [www.irs.gov/ep](http://www.irs.gov/ep), click on "EP FAQs" in the left navigational box and click on "Form 5500 Notices - CP 403/406" under Plan Operations or if you need additional information on whom should file, refer to Section I of the Form 5500 or Form 5500-SF instructions. If you do not find the information you need, call the IRS Help Line at 1-877-829-5500 (toll free).

#### Response Due Date

Please send the information to us by 11-03-2016.

#### How to Send the Information to Us

Depending on how you respond to this notice, send us the information using one of the following:

1. If you already filed, complete Section I of this notice and send it to the address located in the heading of this notice or fax it to us at 855-214-7520.
2. If you are not required to file, complete Section II of this notice and send it to the address located in the heading of this notice or fax it to us at 855-214-7520.
3. If you are responding to this notice for multiple Plans, please complete the applicable sections for each plan as indicated above.

NUMBER OF THIS NOTICE: CP-403  
DATE OF THIS NOTICE: 10-03-2016  
TAXPAYER IDENT. NUM: 13-3473186  
FORM: 5500SF PLAN #: 001  
PLAN YEAR ENDING: 12-31-2014

DHE COMPANY INC  
37 CANAL ST  
NEW YORK NY 10002-6366998



000507

## COMPLETE AND RETURN WITH YOUR REPLY

## Section I

-----  
Enter the information exactly as shown on the form filed with EBSA.  
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Name and address as shown on the form	Employer Identification Number (EIN)
	-----
	Plan Year Ending
	-----

Date filed with EBSA and Acknowledgement Plan Number  
number:

-----  
Section II  
Not Required to file  
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Please check the box that applies to you, a form was not filed  
because:

- ☐ Plan in question is a Savings Incentive Match Plan for  
Employees of Small Employers (SIMPLE) that involves  
SIMPLE IRAs.
- ☐ Plan in question is a Simplified Employee Pension (SEP).
- ☒ Plan was terminated or merged into a new plan. You must  
still file a "Final" return showing zero end-of-year assets,  
zero participants, and mark "the final return filed for  
the plan" box in part 1 of the form.
- ☐ Other: \_\_\_\_\_

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Section III  
Reason for not filing on time  
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Explain why you did not file on time:

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## Form 5500/SF E-File Confirmation

Acceptance Status:	Accepted
Plan Name:	DHE COMPANY, INC
Plan Number:	001
Plan Year:	2013
Plan Year Begin/End Date:	01/01/2013 - 12/31/2013
Signer:	DOUGLAS COHEN
Date Signed:	07/25/2014
Date Submitted:	07/25/2014
Date Accepted:	07/25/2014
AckID:	20140725122135P040057126769001