|                     | rm 5500-SF   | Short Form Annua  | al Return/Repor<br>Benefit Plan                   | t of Small Employ  | yee                    | OMB Nos. 1210-0110<br>1210-0089                    |
|---------------------|--|---|---|--|------------------------|--|
| D                   | rnal Revenue Service   | This form is required to be filed<br>Income Security Act of 1974              | d under sections 104 and (ERISA), and sections 60 | 057(b) and 6058(a) of the In                                 |                        | 2017<br>This Form is Open to                       |
|                     | Benefits Security Administration<br>Benefit Guaranty Corporation | ─ Omplete all entries in a  | Revenue Code (the Cod                             | ,  | N.SE                   | Public Inspection                                  |
| Part I              | Annual Report  | <b>Identification Information</b>   |   | indetions to the Form 550                                    | J-3F.                  |  |
| For calend          | lar plan year 2017 or fi   | scal plan year beginning 01/01/2  |   |  | 1/2017                 |  |
| A This re           | turn/report is for:  | X a single-employer plan  |   | olan (not multiemployer) (Fil<br>mployer information in acco |                        | -  |
| <b>B</b> This ret   | urn/report is  | the first return/report   | the final return/report                           | :  |                        |  |
|                     |  | an amended return/report  | a short plan year retu                            | urn/report (less than 12 mon                                 | ths)                   |  |
| C Check             | box if filing under:   | Form 5558   | automatic extension                               |  | DFVC p                 | rogram   |
|                     |  | special extension (enter descri   | 1 )   |  |                        |  |
| Part II             |  | rmation—enter all requested info  | ormation  |  |                        |  |
| 1a Name             | of plan<br>J. SASSOON DEFINE                                     | O BENEFIT PLAN  |   | 1  | <b>b</b> Three<br>plan | e-digit<br>number                                  |
| 0121112110          |  | Denern Perk   |   |  | (PN)                   | • 002  |
|                     |  |   |   | 1  | C Effec                | tive date of plan<br>01/01/2015                    |
| Mailin              | g address (include rooi  | yer, if for a single-employer plan)<br>m, apt., suite no. and street, or P.O  |   |  | 2b Emplo<br>(EIN)      | oyer Identification Number                         |
| ,                   | r town, state or provinc<br>J. SASSOON PLLC                      | e, country, and ZIP or foreign posta  | al code (if foreign, see ins                      | structions)  | 2c Spon                | sor's telephone number<br>212-682-3454             |
|                     |  |   |   | 2  | 2d Busin               | ess code (see instructions)                        |
|                     | DCREST DRIVE<br>PTON, NY 11937                                   |   |   |  |                        | 541110   |
| 3a Plan a           | administrator's name ar  | nd address 🗙 Same as Plan Spon  | sor.  | 3  | <b>Bb</b> Admii        | nistrator's EIN                                    |
|                     |  |   |   | 3  | <b>3c</b> Admin        | nistrator's telephone number                       |
| <b>4</b> If the     | name and/or FIN of the   | e plan sponsor or the plan name ha  | is changed since the last                         | return/report filed for                                      | b EIN                  |  |
| this p              | lan, enter the plan spo  | nsor's name, EIN, the plan name a   |   | the last return/report.                                      |                        |  |
| a Spons<br>C Plan N | sor's name<br>Name   |   |   | 4  | ld PN                  |  |
| 5a Total            | number of participants   | at the beginning of the plan year   |   |  | 5a                     | 1  |
|                     |  | at the end of the plan year   |   |  | 5b                     | 1  |
|                     |  | account balances as of the end of t   |   | -  | 5c                     |  |
| •                   | ,  | rticipants at the beginning of the pla  |   |  | 5d(1)                  | 1  |
| <b>d(2)</b> Tot     | tal number of active pa  | rticipants at the end of the plan yea   | ar  |  | 5d(2)                  | 1  |
| than                | 100% vested  | terminated employment during the  |   |  | 5e                     | 0  |
| Caution: /          | A penalty for the late   | or incomplete filing of this return<br>her penalties set forth in the instruc | /report will be assesse                           | d unless reasonable cause                                    |                        |  |
| SB or Sch           |  | nd signed by an enrolled actuary, a   |   |  |                        |  |
|                     | Filed with authorized  | /valid electronic signature.  | 05/07/2018  | STEPHEN J. SASSOON   | l                      |  |
| HERE                | Signature of plan a  |   | Date  | Enter name of individual                                     |                        | as plan administrator                              |
| SIGN<br>HERE        |  | /valid electronic signature.  | 05/07/2018  | STEPHEN J. SASSOON   |                        |  |
|                     | Signature of emplo   | oyer/plan sponsor<br>ce, see the Instructions for Form 5500                   | Date  | Enter name of individua                                      | l signing a            | as employer or plan sponsor<br>Form 5500-SF (2017) |
| . er i aperw        |  |   |   |  |                        | v.170203   |

| 6a    | Were all of the plan's assets during the plan year invested in eligib   | le assets?   | ? (See instructions.)     |         |          |           | X Yes No               |
|-------|---|--------------|---------------------------|---------|----------|-----------|------------------------|
| b     | Are you claiming a waiver of the annual examination and report of a   |              |                           |         | `        | ,         |                        |
|       | under 29 CFR 2520.104-46? (See instructions on waiver eligibility a<br>If you answered "No" to either line 6a or line 6b, the plan cann |              | ,                         |         |          |           |                        |
| ~     | If the plan is a defined benefit plan, is it covered under the PBGC in  |              |                           |         |          |           |                        |
| C     | If "Yes" is checked, enter the My PAA confirmation number from th   |              |                           |         |          |           |                        |
|       |   | e r boc k    |                           | an yea  |          |           |                        |
| Pa    | rt III Financial Information  |              |                           |         |          |           |                        |
| 7     | Plan Assets and Liabilities   |              | (a) Beginning c           | of Year |          |           | (b) End of Year        |
| a     | Total plan assets   | 7a           | 21                        | 6199    |          |           | 279237                 |
| b     | Total plan liabilities  | 7b           |                           | 0       |          |           | 0                      |
| С     | Net plan assets (subtract line 7b from line 7a)   | 7c           | 21                        | 6199    |          |           | 279237                 |
| 8     | Income, Expenses, and Transfers for this Plan Year  |              | (a) Amoun                 | t       |          |           | (b) Total              |
| а     |   | <b>a</b> (1) |                           | 0004    |          |           |                        |
|       | (1) Employers   | 8a(1)        | :<br>:                    | 80821   |          |           |                        |
|       | (2) Participants  | 8a(2)        |                           |         |          |           |                        |
|       | (3) Others (including rollovers)  | 8a(3)        |                           | 0047    |          |           |                        |
|       | Other income (loss)   | 8b           | 3                         | 32217   |          |           |                        |
|       | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  | 8c           |                           |         |          |           | 63038                  |
| d     | Benefits paid (including direct rollovers and insurance premiums to provide benefits)   | 8d           |                           |         |          |           |                        |
| е     | Certain deemed and/or corrective distributions (see instructions)   | 8e           |                           |         |          |           |                        |
| f     | Administrative service providers (salaries, fees, commissions)  | 8f           |                           |         |          |           |                        |
| a     | Other expenses  | 8g           |                           |         |          |           |                        |
| <br>h | Total expenses (add lines 8d, 8e, 8f, and 8g)   | 8h           |                           |         |          |           | 0                      |
| i     | Net income (loss) (subtract line 8h from line 8c)   | 8i           |                           |         |          |           | 63038                  |
| j     | Transfers to (from) the plan (see instructions)   | 8i           |                           |         |          |           |                        |
| Pa    | rt IV Plan Characteristics  | 0)           |                           |         |          |           |                        |
| 9a    | If the plan provides pension benefits, enter the applicable pension   | feature co   | odes from the List of Pla | an Cha  | racteri  | stic Code | s in the instructions: |
|       | 1A 3B 3D  |              |                           |         |          |           |                        |
| b     | If the plan provides welfare benefits, enter the applicable welfare fe  | eature coo   | des from the List of Plar | n Chara | acterist | ic Codes  | in the instructions:   |
| 1     |   |              |                           |         |          |           |                        |
|       | rt V Compliance Questions   |              |                           |         | 1        |           |                        |
| 10    | During the plan year:   |              |                           |         | Yes      | No        | Amount                 |
| a     | Was there a failure to transmit to the plan any participant contribut   |              |                           |         |          |           |                        |
|       | described in 29 CFR 2510.3-102? (See instructions and DOL's V<br>Program)   | -            | -                         | 10a     |          | x         |                        |
| k     | Were there any nonexempt transactions with any party-in-interest  |              |                           |         |          |           |                        |
|       | reported on line 10a.)  |              |                           | 10b     |          | Х         |                        |
| c     | Was the plan covered by a fidelity bond?  |              |                           | 10c     | Х        |           | 25000                  |

Х

Х

х

Х

Х

10d

10e

10f

10g

10h

10i

d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused

**e** Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)....

f Has the plan failed to provide any benefit when due under the plan? .....

g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....

If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR

2520.101-3.) .....

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.....

h

i

by fraud or dishonesty? .....

r

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Page 3- 1

| Part | VI    | Pension Funding Compliance  |                 |                |     |                       |       |      |
|------|-------|---|-----------------|----------------|-----|-----------------------|-------|------|
| 11   |       | is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and m 5500) and line 11a below)  | complete Scho   | edule S        | зB  | ×                     | Yes   | No   |
| 11a  | Ent   | er the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40   |                 | 11a            |     |                       |       | 0    |
| 12   | ERI   | his a defined contribution plan subject to the minimum funding requirements of section 412 of the C<br>SA?<br>'Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | ode or sectior  | n 302 o        | f   |                       | Yes   | X No |
| а    | lf a  | waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instituting the waiver.   |                 | l enter<br>Day |     | of the lett<br>_ Year |       | ng   |
| lf   | you d | completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line  | 13.             |                |     |                       |       |      |
| b    | Ente  | r the minimum required contribution for this plan year  |                 | 12b            |     |                       |       |      |
| С    | Ente  | the amount contributed by the employer to the plan for this plan year   |                 | 12c            |     |                       |       |      |
| d    |       | tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the ative amount)   |                 | 12d            |     |                       |       |      |
| е    | Will  | the minimum funding amount reported on line 12d be met by the funding deadline?   |                 |                | Yes | No                    | N     | /A   |
| Part | VII   | Plan Terminations and Transfers of Assets   |                 |                |     |                       |       |      |
| 13a  | Has   | a resolution to terminate the plan been adopted in any plan year?   |                 |                | Yes | XI                    | No    |      |
|      | lf "Y | es," enter the amount of any plan assets that reverted to the employer this year  |                 | 13a            |     |                       |       |      |
| b    |       | re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou<br>trol of the PBGC?  | ght under the   |                | ] [ | Yes                   | X No  |      |
| С    |       | uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), iden<br>ch assets or liabilities were transferred. (See instructions.)                    | ify the plan(s) | to             |     |                       |       |      |
| 1    | 3c(1  | ) Name of plan(s):  | 13c(2)          | EIN(s)         |     | 13c(                  | 3) PN | (s)  |
|      |       |   |                 |                |     |                       |       |      |

|        | 801                          |   | Circelo Er                     |                | - Define                         | al Dava    |                         |            | OMB N                      | lo. 1210-0110                   |
|--------|------------------------------|---|--------------------------------|----------------|----------------------------------|------------|-------------------------|------------|----------------------------|---------------------------------|
|        |                              | IEDULE SB<br>orm 5500)  | Single-Er                      |                | al Inform                        |            |                         |            |                            |                                 |
|        | •                            | tment of the Treasury   | <b>_</b>                       | Actualia       |                                  | ιατιστι    |                         |            | 2                          | 2017                            |
|        | Inter                        | nal Revenue Service   | This schedule is re            |                |                                  |            |                         |            |                            |                                 |
|        |                              | partment of Labor<br>nefits Security Administration   | Retirement Income              |                | t of 1974 (ERI:<br>enue Code (th |            | section 6059 of t       | he         |                            | is Open to Public spection      |
|        | Pension Be                   | nefit Guaranty Corporation  | File as                        | s an attachn   | nent to Form                     | 5500 or \$ | 5500-SF.                |            |                            | , poolion                       |
| Fo     | calendar                     | olan year 2017 or fiscal pla  | n year beginning 0             | 01/01/2017     |                                  |            | and ending              | 12/3       | 1/2017                     |                                 |
|        |                              | f amounts to nearest doll   |                                |                |                                  |            |                         |            |                            |                                 |
|        | Vame of pla                  | A penalty of \$1,000 will be  | assessed for late filing c     | of this report | uniess reason                    | able cau   | _                       |            |                            |                                 |
|        |                              | J. SASSOON DEFINED B  | ENEFIT PLAN                    |                |                                  |            | B Three-dig<br>plan num | •          | •                          | 002                             |
|        |                              |   |                                |                |                                  |            |                         |            |                            |                                 |
| С      | Plan spons                   | or's name as shown on line  | e 2a of Form 5500 or 55        | 00-SE          |                                  |            | <b>D</b> Employer       | Identifica | ation Number (E            | =IN)                            |
|        | •                            | J. SASSOON PLLC   |                                | 00-01          |                                  |            | E Employer              | 81-263     | `                          |                                 |
|        |                              |   |                                | 1              |                                  |            |                         |            |                            |                                 |
| Ε٦     | ype of plar                  | n: X Single Multiple-   | A Multiple-B                   | F              | Prior year pla                   | an size: 🗙 | 100 or fewer            | 101-       | 500 More th                | nan 500                         |
| P      | art I                        | Basic Information   |                                |                |                                  |            |                         |            |                            |                                 |
| 1      |                              | e valuation date:   | Month <u>12</u> [              | Day <u>31</u>  | Year <u>20</u>                   | )17        |                         |            |                            |                                 |
| 2      | Assets:                      | value   |                                |                |                                  |            |                         | 2a         |                            | 248416                          |
|        |                              | ial value   |                                |                |                                  |            |                         | 2a<br>2b   |                            | 248416                          |
| 3      |                              | target/participant count bre  |                                |                |                                  | (1) N      | Number of               | _          | ted Funding                | (3) Total Funding               |
| •      | Ū                            | 0 1 1   |                                |                |                                  | par        | rticipants              |            | Farget                     | Target                          |
|        |                              | ired participants and bene  | 01.7                           |                |                                  |            | 0                       |            | 0                          | 0                               |
|        |                              | rminated vested participant   |                                |                |                                  |            | 0                       |            | 0                          | 0                               |
|        |                              | tive participants   |                                |                |                                  |            | 1                       |            | 126888                     | 126888                          |
| 4      |                              | n is in at-risk status, check   |                                |                |                                  | <u> </u>   | 1                       |            | 126888                     | 126888                          |
| -      |                              | ng target disregarding pres   |                                |                |                                  | L          | _                       | 4a         |                            |                                 |
|        |                              | ig target reflecting at-risk a  | •                              |                |                                  |            |                         | 4b         |                            |                                 |
|        |                              | status for fewer than five of   | -                              |                | -                                |            |                         |            |                            |                                 |
| 5<br>6 |                              | interest rate   |                                |                |                                  |            |                         | 5<br>6     |                            | 6.48%                           |
| -      | <u> </u>                     | ormal cost<br>Enrolled Actuary  |                                |                |                                  |            |                         | 0          |                            | 63444                           |
|        | To the best of accordance wi | my knowledge, the information sup<br>ith applicable law and regulations. I<br>offer my best estimate of anticipated | n my opinion, each other assum |                |                                  |            |                         |            |                            |                                 |
| ;      | SIGN                         |   |                                |                |                                  |            |                         |            |                            |                                 |
| ŀ      | IERE                         |   |                                |                |                                  |            |                         |            | 05/01/201                  | 8                               |
|        |                              |   | ignature of actuary            |                |                                  |            |                         |            | Date                       |                                 |
| IV     | IICHAEL B                    | . MCELLIGOTT  | or print name of actuary       |                |                                  |            |                         | Most r     | 17-02758<br>ecent enrollme |                                 |
| N      | IICHAEL B                    | . MCELLIGOTT  | or print name or actuary       |                |                                  |            |                         | ivi03t i   | 978-987-44                 |                                 |
|        |                              |   | Firm name                      |                |                                  |            | Te                      | lephone    | number (includ             | ling area code)                 |
|        | 00 OCEAN<br>YANNIS, M        | I STREET, UNIT 11<br>//A 02601  |                                |                |                                  |            |                         |            |                            |                                 |
|        |                              |   | Address of the firm            |                |                                  |            | _                       |            |                            |                                 |
|        | actuary ha                   | as not fully reflected any re   | gulation or ruling promu       | Igated under   | r the statute in                 | completi   | ng this schedule        | , check    | the box and se             | e                               |
| For    | Paperwo                      | rk Reduction Act Notice,  | see the Instructions fo        | or Form 5500   | 0 or 5500-SF.                    |            |                         |            | Schedule S                 | B (Form 5500) 2017<br>v. 170203 |

| P   | art II                      | Begir               | nning of Year            | Carryov        | ver and Prefunding B  | alances      |                 |              |                      |         |                       |                  |                  |        |
|---|-----------------------------|---------------------|--------------------------|----------------|---|--------------|-----------------|--------------|----------------------|---------|-----------------------|------------------|------------------|--------|
| _   |                             |                     |                          |                |   |              |                 | <b>(a)</b> C | arryover balan       | ce      | (b)                   | Prefundi         | ng bala          | nce    |
| 7   |                             | •                   | 0 1 2                    |                | able adjustments (line 13 fro                                   | •            |                 |              |                      | 0       |                       |                  |                  | 0      |
| 8   |                             |                     |                          | ,              | nding requirement (line 35 f                                    | •            |                 |              |                      | 0       |                       |                  |                  | 0      |
| 9   | Amount i                    | emaining            | g (line 7 minus line     | 9 8)           |   |              |                 |              |                      | 0       |                       |                  |                  | 0      |
| 10  | Interest o                  | on line 9 (         | using prior year's       | actual retu    | rn of <u>0.00</u> %   |              |                 |              |                      | 0       |                       |                  |                  | 0      |
| 11  | Prior yea                   | r's exces           | s contributions to       | be added       | to prefunding balance:  |              |                 |              |                      |         |                       |                  |                  |        |
|   | <b>a</b> Preser             | nt value o          | of excess contribut      | ions (line 3   | 38a from prior year)  |              |                 |              |                      |         |                       |                  | 99               | 442    |
|   |                             |                     |                          |                | a over line 38b from prior ye<br>e interest rate of <u>6.65</u> |              |                 |              |                      |         |                       |                  |                  | 0      |
|   | • •                         |                     | •                        |                | edule SB, using prior year's                                    |              |                 |              |                      |         |                       |                  |                  |        |
|   |                             |                     |                          |                | ar to add to prefunding baland                                  |              |                 |              |                      |         |                       |                  |                  | 0      |
| d Portion of (c) to be added to prefunding balance  |                             |                     |                          |                |   |              | 99              | 442          |                      |         |                       |                  |                  |        |
|   | <b>a</b> Portion            | n of (c) to         | be added to prefi        | unding bala    | ance  |              |                 |              |                      |         |                       |                  |                  | 0      |
| 12  | Other rec                   | ductions i          | n balances due to        | elections      | or deemed elections   |              |                 |              |                      | 0       |                       |                  |                  | 0      |
| 13  | Balance                     | at beginr           | ning of current yea      | r (line 9 +    | line 10 + line 11d – line 12)                                   |              |                 |              |                      | 0       |                       |                  |                  | 0      |
| P   | Part III                    | Fun                 | ding Percenta            | ages           |   |              |                 |              |                      |         |                       |                  |                  |        |
| 14  | Funding                     | target att          | ainment percenta         | ge             |   |              |                 |              |                      |         |                       | 14               | 19               | 95.77% |
| 15 Adjusted funding target attainment percentage  |                             |                     |                          |                |   |              | 15              | 14           | <mark>46.41%</mark>  |         |                       |                  |                  |        |
| 16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement |                             |                     |                          |                |   |              | 10              | 20           | )5.47%               |         |                       |                  |                  |        |
| 17  | If the cur                  | rent valu           | e of the assets of       | the plan is    | less than 70 percent of the                                     | funding ta   | rget, ei        | nter suc     | ch percentage.       |         |                       | 17               |                  | %      |
| Р   | art IV                      | Con                 | tributions an            | d Liquid       | lity Shortfalls   |              |                 |              |                      |         |                       |                  |                  |        |
| 18  |                             |                     |                          |                | ar by employer(s) and emp                                       | oyees:       |                 |              |                      |         |                       |                  |                  |        |
| (1  | ( <b>a)</b> Date<br>MM-DD-Y |                     | (b) Amount p<br>employer |                | (c) Amount paid by<br>employees                                 |              | ) Date<br>DD-YY | YY)          | (b) Amount<br>employ |         | у                     | (c) Amou<br>empl | nt paid<br>oyees | by     |
| · · · ·   | )4/17/2018                  | ,                   |                          | 30821          | 0   | (            |                 | ,            |                      | - (-)   |                       |                  | - ,              |        |
|   |                             |                     |                          |                |   |              |                 |              |                      |         |                       |                  |                  |        |
|   |                             |                     |                          |                |   |              |                 |              |                      |         |                       |                  |                  |        |
|   |                             |                     |                          |                |   |              |                 |              |                      |         |                       |                  |                  |        |
|   |                             |                     |                          |                |   |              |                 |              |                      |         |                       |                  |                  |        |
|   |                             |                     |                          |                |   |              |                 |              |                      |         |                       |                  |                  |        |
|   |                             |                     |                          |                |   | Totals       |                 | 18(b)        |                      | 30      | 0821 <b>18(</b>       | ;)               |                  | 0      |
| 19  | Discount                    | ed emplo            | over contributions       | – see instr    | uctions for small plan with a                                   | a valuation  | date a          | fter the     | beginning of th      | e year: | :                     |                  |                  |        |
|   | <b>a</b> Contri             | outions a           | llocated toward ur       | npaid minir    | num required contributions                                      | from prior   | years.          |              |                      | 19a     | 1                     |                  |                  | 0      |
|   | <b>b</b> Contril            | outions m           | nade to avoid restr      | ictions adj    | usted to valuation date   |              |                 |              |                      | 19b     | )                     |                  |                  | 0      |
|   | <b>C</b> Contrib            | outions all         | located toward min       | imum requi     | ired contribution for current ye                                | ear adjusted | d to val        | uation d     | late                 | 19c     | ;                     |                  | 3                | 0259   |
| 20  | Quarterly                   | o contribu          | itions and liquidity     | shortfalls:    |   |              |                 |              |                      |         |                       |                  |                  | _      |
|   | a Did the                   | e plan ha           | ve a "funding sho        | rtfall" for th | e prior year?   |              |                 |              |                      |         |                       |                  | Yes              | X No   |
|   | <b>b</b> If line            | 20a is "Y           | es," were required       | l quarterly    | installments for the current                                    | year made    | in a ti         | mely ma      | anner?               |         | ···· <u>···</u> ····· |                  | Yes              | No     |
|   | <b>c</b> If line            | 20a is "Y           | es," see instructio      | ns and cor     | nplete the following table as                                   | applicable   | e:              |              |                      |         |                       |                  |                  |        |
|   |                             | (4) 4               |                          |                | Liquidity shortfall as of en                                    | d of quarte  | er of th        |              |                      |         |                       | (4)              |                  |        |
|   |                             | (1) 1s <sup>-</sup> | L                        |                | (2) 2nd   |              |                 | (3)          | 3rd                  | +       |                       | (4) 4tł          | 1                |        |

| P  | art V             | Assumpti         | ons Used to Determine              | e Funding Target and Ta   | rget Normal Cost            |         |         |             |         |       |       |
|----|-------------------|------------------|------------------------------------|---|-----------------------------|---------|---------|-------------|---------|-------|-------|
| 21 | Discount          | rate:            |                                    |   |                             |         |         |             |         |       |       |
|    | <b>a</b> Segm     | ent rates:       | 1st segment:<br>4.16%              | 2nd segment:<br>5.72%   | 3rd segment:<br>6.48 %      |         |         | N/A, full   | yield   | curve | used  |
|    | <b>b</b> Applic   | able month (er   | nter code)                         |   |                             | 21b     | )       |             | 0       |       |       |
| 22 | Weighted          | d average retire | ement age                          |   |                             | 22      |         |             | 62      |       |       |
| 23 | Mortality         | table(s) (see i  | instructions) X Pres               | cribed - combined   | escribed - separate         | Subs    | stitute |             |         |       |       |
| Pa | art VI            | Miscellane       | ous Items                          |   |                             |         |         |             |         |       |       |
| 24 |                   |                  |                                    | arial assumptions for the curren                                  |                             |         |         |             |         | Yes   | X No  |
| 25 | Has a me          | ethod change b   | been made for the current plar     | n year? If "Yes," see instruction                                 | s regarding required attacl | hment   |         |             |         | Yes   | X No  |
| 26 | Is the pla        | in required to p | provide a Schedule of Active F     | Participants? If "Yes," see instru                                | ctions regarding required a | attachm | nent    |             |         | Yes   | × No  |
| 27 |                   |                  | alternative funding rules, ente    | r applicable code and see instru                                  | ctions regarding            | 27      |         |             |         |       |       |
| Pa | art VII           | Reconcilia       | ation of Unpaid Minim              | um Required Contributio   | ons For Prior Years         |         |         |             |         |       |       |
| 28 | Unpaid n          | ninimum requir   | red contributions for all prior ye | ears  |                             | 28      |         |             |         |       | 0     |
| 29 |                   |                  |                                    | unpaid minimum required contril                                   |                             | 29      |         |             |         |       | 0     |
| 30 | Remainir          | ng amount of u   | inpaid minimum required conti      | ributions (line 28 minus line 29)                                 |                             | 30      |         |             |         |       | 0     |
| Pa | art VIII          | Minimum          | <b>Required Contribution</b>       | For Current Year  |                             |         |         |             |         |       |       |
| 31 | Target n          | ormal cost and   | d excess assets (see instructio    | ons):   |                             |         |         |             |         |       |       |
|    | a Target          | normal cost (lii | ne 6)                              |   |                             | 31a     | 1       |             |         | 63    | 3444  |
|    | <b>b</b> Excess   | s assets, if app | licable, but not greater than lir  | ne 31a  |                             | 31b     |         |             |         | 63    | 3444  |
| 32 | Amortiza          | tion installmen  | its:                               |   | Outstanding Bala            | ance    |         | In          | stallme | ent   |       |
|    | a Net sh          | ortfall amortiza | ation installment                  |   |                             | 0       |         |             |         |       | 0     |
|    | <b>b</b> Waiver   | r amortization i | installment                        |   |                             | 0       |         |             |         |       | 0     |
| 33 |                   |                  |                                    | er the date of the ruling letter gra<br>) and the waived amount . |                             | 33      |         |             |         |       |       |
| 34 | Total fun         | ding requireme   | ent before reflecting carryover,   | /prefunding balances (lines 31a                                   | - 31b + 32a + 32b - 33)     | . 34    |         |             |         |       | 0     |
|    |                   |                  |                                    | Carryover balance   | Prefunding balar            | nce     |         | Tot         | al bala | ince  |       |
| 35 |                   |                  | se to offset funding               | 0   |                             | 0       |         |             |         |       | 0     |
| 36 | Additiona         | al cash require  | ment (line 34 minus line 35)       |   |                             | 36      |         |             |         |       | 0     |
| 37 | Contribut         | tions allocated  | toward minimum required cor        | ntribution for current year adjuste                               | ed to valuation date (line  | 37      |         |             |         | 30    | )259  |
| 38 | Present           | value of excess  | s contributions for current yea    | r (see instructions)  |                             | I       |         |             |         |       |       |
|    |                   |                  |                                    |   |                             | 38a     | 1       |             |         | 30    | )259  |
|    |                   |                  |                                    | efunding and funding standard                                     |                             | 38b     | )       |             |         |       | 0     |
| 39 |                   |                  |                                    | ar (excess, if any, of line 36 over                               |                             | 39      |         |             |         |       | 0     |
| 40 | Unpaid n          | ninimum requir   | red contributions for all years    |   |                             | 40      |         |             |         |       | 0     |
| Pa | rt IX             |                  |                                    | Pension Relief Act of 20  |                             | 5)      |         |             |         |       |       |
| 41 | If an elec        | tion was made    | e to use PRA 2010 funding reli     | ef for this plan:   |                             | -       |         |             |         |       |       |
|    | a Schedu          | ule elected      |                                    |   |                             |         | . 2     | plus 7 year | s       | 15 y  | vears |
|    | <b>b</b> Eligible | e plan year(s) f | for which the election in line 47  | la was made   |                             |         | 2008    | 2009        | 2010    |       | 2011  |
| 42 | Amount c          | of acceleration  | adjustment                         |   |                             | 42      |         |             |         |       |       |
|    |                   |                  |                                    | over to future plan years   |                             | 43      |         |             |         |       |       |

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

**STEPHEN J. SASSOON DEFINED BENEFIT PLAN** 

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

| Valuation Data:                 | 12/31/2017   |   |   |   |  |   |   |
|---------------------------------|--|---|---|---|--|---|---|
| Valuation Date:                 |  |   |   |   |  |   |   |
| Funding Method:                 | As prescribed in IR  |   |   | at a superior to be the t                                   |  |   |   |
| Age                             | - Eligibility age at las   | i birthday and                                | other ages                                    | at nearest birthda  | ý  |   |   |
| Retrospective Compensation      | - Highest 3 consecut   | ive years of s                                | ervice  |   |  |   |   |
| Form of Payment                 | - Assumed form of pa   |   |   |   |  |   |   |
|                                 | the greater of the pr<br>Applicable Mortality<br>equivalence discour<br>exceed 415 maximu<br>the Applicable Mort | Table or lum<br>nted using ap<br>um allowable | p sum at the<br>propriate se<br>distribution, | e assumed retirem<br>gment rate. Lump<br>which is the lesse | ent date of acc<br>sum on plan a<br>r amount com | crued benefit us<br>actuarial equival<br>outed using a) 5 | ing plan actuarial<br>ence rates will not |
| Interest Rates                  | - Segment rates for t permitted under IRC  |   | ate as  | Segment rates as<br>permitted under IF<br>HATFA             | of September 3<br>RC 430(h)(2)(C)(               | 0, 2016 As<br>iv)(II) -                                   |   |
|                                 | Segment #  | Year  | Rate %  | Segment #   | Year   | Rate %  |   |
|                                 | Segment 1  | 0 - 5   | 1.79  | Segment 1   | 0 - 5  | 4.16  |   |
|                                 | Segment 2  | 6 - 20  | 3.70  | Segment 2   | 6 - 20   | 5.72  |   |
|                                 | Segment 3  | > 20  | 4.56  | Segment 3   | > 20   | 6.48  |   |
| Pre-Retirement -                | Mortality Table -<br>Early Retirement Ta<br>Turnover Table -   | None<br>able - None<br>None                   |   |   |  |   |   |
|                                 | Disability Table -   | None  |   |   |  |   |   |
|                                 | Salary Scale -   | None  |   |   |  |   |   |
|                                 | Expense Load -   | None  |   |   |  |   |   |
|                                 | Ancillary Ben Load   | - None  |   |   |  |   |   |
| Post-Retirement -               | Mortality Table -  | 17C - 2                                       | 017 Combir                                    | ed  |  |   |   |
|                                 | Cost of Living -   | None  |   |   |  |   |   |
|                                 | Lump Sum -   | or  |   | Annuity Reserving   |  | · · ·   | at 5%                                     |
| Asset Valuation Method:         | Fair market value o  |   |   |   |  | ,   |   |
| Discrimination Test Assumption  | ne.  |   |   |   |  |   |   |
| HCE Determination -             |  | yees  |   |   |  |   |   |
| Otherwise Excludable -          | Otherwise Excludat   | ole HCEs are                                  | included wit                                  | h the Not Otherwi   | se Excludable                                    | employees   |   |
| 410(b)/401(a)(4) Testing:       |  |   |   |   |  |   |   |
| Pre-Retirement -                | Interest -   | 7.5%  |   |   |  |   |   |
| Post-Retirement -               | Interest -   | 7.5%  |   |   |  |   |   |
|                                 | Mortality Table -  | Applicable M                                  | lortality Tab                                 | e - IRC 417(e)(3)   |  |   |   |
| Permissively Aggregated Plans - | Not tested As Single   | e Plan  |   |   |  |   |   |
| Compensation -                  | Use current compe  | nsation to cal                                | culate the be                                 | enefit accrual rate   | (annual metho                                    | d)  |   |
| Testing Age -                   | Normal retirement a  | age or attaine                                | d age, if olde                                | er  |  |   |   |
| Testing Service -               | Separate benefiting  | service for D                                 | C and for D                                   | B for Accrued-to-D  | ate Method                                       |   |   |
| Normal Form for MVAR -          | Joint with 50% Surv  | vivor Benefits                                |   |   |  |   |   |

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

**STEPHEN J. SASSOON DEFINED BENEFIT PLAN** 

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

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

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

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

| Form 5500-SF   | Short Form Annua   | -   | of Small Emp             | loyee  | OMB Nos. 1210-0110<br>1210-0089                          |
|--|--|---|--------------------------|--|--|
| Department of the Treasury<br>Internal Revenue Service                 | This form is required to be filed  | Benefit Plan<br>under sections 104 and 4  | 4065 of the Employee F   | Retirement   | 2017   |
| Department of Labor<br>Employee Benefits Security Administration       | Income Security Act of 1974 (  | ERISA), and sections 605<br>Revenue Code (the Code  |                          | e Internal   | This Form is Open to                                     |
| Pension Benefit Guaranty Corporation                                   | <ul> <li>Complete all entries in ad</li> </ul>                                 | A   | <i>,</i>                 | 500-SF.  | Public Inspection  |
| Part I Annual Report I   | dentification Information  | scordance with the mat  | detions to the Form s    | 500-01.  |  |
| For calendar plan year 2017 or fise                                    |  | 01/01/2017  | and ending               | 12/3   | 31/2017  |
| A This return/report is for:   | ⊠ a single-employer plan   | list of participating en  |                          |  | ting this box must attach a tith 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 retur   | n/report (less than 12 m | nonths)  |  |
| C Check box if filing under:   | Form 5558  | automatic extension   |                          | DFVC p   | rogram   |
|  | special extension (enter descrip   |   |                          |  | ogram  |
| Part II Basic Plan Infor   | mation—enter all requested info  |   |                          |  |  |
| 1a Name of plan  | mation—enter all requested into  | maion   |                          | 1b Three   | e-digit  |
| 100  |  |   |                          | La contraction de la contracti | number 002   |
| STEPHEN J. SASSOON DE  | FINED BENEFIT PLAN   |   |                          | (PN)   |  |
|  |  |   |                          |  | tive date of plan<br>1/2015                              |
|  | , apt., suite no. and street, or P.O.  |   | ·····                    |  | oyer Identification Number<br>81–2636866                 |
| City or town, state or province<br>STEPHEN J. SASSOON P.               | , country, and ZIP or foreign postal $LLC$                                     | code (if foreign, see insti   | ructions)                |  | sor's telephone number<br>682-3454                       |
| o  |  |   |                          |  | ess code (see instructions)                              |
| One Woodcrest Drive  |  |   |                          | 5411   |  |
| East Hampton   | NY 11937   |   |                          |  |  |
|  | d address X Same as Plan Spons   | or.   |                          | 3b Admi  | nistrator's EIN  |
|  |  |   |                          | 3c Admi  | nistrator's telephone number                             |
|  |  |   |                          |  |  |
|  |  |   |                          | 81   |  |
|  | plan sponsor or the plan name has  | •   | •                        | 4b EIN   |  |
| a Sponsor's name   | sor's name, EIN, the plan name an  | a the plan number from t  | te last return/report.   | 4d PN  |  |
| c Plan Name  |  |   |                          |  |  |
|  |  |   |                          |  |  |
| 5a Total number of participants a                                      | at the beginning of the plan year  |   |                          | . 5a   | 1  |
| b Total number of participants a                                       | at the end of the plan year  |   |                          | 5b   | 1  |
|  | ccount balances as of the end of th  |   |                          | 5c   |  |
| d(1) Total number of active part                                       | icipants at the beginning of the plar  | n year  |                          | 5d(1)  | 1  |
| d(2) Total number of active part                                       | icipants at the end of the plan year   |   |                          | 5d(2)  | 1  |
|  | erminated employment during the p  |   |                          | 5e   | 0  |
| Caution: A penalty for the late or                                     | r incomplete filing of this return/  |   |                          |  | 0 lished.  |
| Under penalties of perjury and othe<br>SB or Schedule MB completed and | er penalties set forth in the instructi<br>d signed by an enrolled actuary, as | ons, I declare that I have  | examined this return/re  | port, includir   | ng, if applicable, a Schedule                            |
| belief, it is true correct, and compl                                  |  | 1.  | Stephen J. Sa            | ssoon  |  |
| HERE Signature of plan ad  | ministrator  | Date 7/1Y   | Enter name of individ    | ual signing a  | s plan administrator                                     |
| SIGN   |  |   | Stephen J. Sa            |  |  |
| HERE Signature of employ   | eriplan sponsor  | Date 5 7 18   | 1                        |  | as employer or plan sponsor                              |
| For Paperwork Reduction Act Notice                                     |  | The second se |                          |  | Form 5500-SF (2017)                                      |
| V  | 1  |   |                          |  | v.170203   |

| 6a         | ······································  | X Yes 🗌 No          |
|------------|---|---------------------|
| b          | under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)                                  | X 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. |                     |
| С          | If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?     | Not determined      |
|            | If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year           | (See instructions.) |
| <b>D</b> - | rt III Financial Information  |                     |

| 7 Plan Assets and Liabilities   |              | (a) Beginning o     | of Year | ſ   |    | (b) End of Year |         |
|---|--------------|---------------------|---------|-----|----|-----------------|---------|
| a Total plan assets   | . 7a         |                     | 216,    | 199 |    | 2               | 279,237 |
| <b>b</b> Total plan liabilities   | . 7b         |                     |         | 0   |    |                 | C       |
| <b>C</b> Net plan assets (subtract line 7b from line 7a)  | . 7c         |                     | 216,    | 199 |    | 2               | 279,237 |
| 8 Income, Expenses, and Transfers for this Plan Year  |              | (a) Amoun           | t       |     |    | (b) Total       |         |
| a Contributions received or receivable from:<br>(1) Employers   | . 8a(1)      |                     | 30,     | 821 |    |                 |         |
| (2) Participants  | . 8a(2)      |                     |         |     |    |                 |         |
| (3) Others (including rollovers)  | . 8a(3)      |                     |         |     |    |                 |         |
| <b>b</b> Other income (loss)  | . 8b         |                     | 32,2    | 217 |    |                 |         |
| <b>C</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)   | . 8c         |                     |         |     |    |                 | 63,038  |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits)  | . 8d         |                     |         |     |    |                 |         |
| e Certain deemed and/or corrective distributions (see instructions)   | . 8e         |                     |         | _   |    |                 |         |
| f Administrative service providers (salaries, fees, commissions)  | . 8f         |                     |         | _   |    |                 |         |
| g Other expenses  | . 8g         |                     |         |     |    |                 |         |
| h Total expenses (add lines 8d, 8e, 8f, and 8g)   | . 8h         |                     |         |     |    |                 | C       |
| i Net income (loss) (subtract line 8h from line 8c)   | . 8i         |                     |         |     |    |                 | 63,038  |
| j Transfers to (from) the plan (see instructions)   | . 8j         |                     |         |     |    |                 |         |
| <ul> <li>9a If the plan provides pension benefits, enter the applicable pension 1A 3B 3D</li> <li>b If the plan provides welfare benefits, enter the applicable welfare</li> <li>Part V Compliance Questions</li> </ul> |              |                     |         |     |    |                 |         |
| 10 During the plan year:  |              |                     |         | Yes | No | Amount          |         |
| <ul> <li>a Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's 'Program)</li> </ul>   | Voluntary F  | iduciary Correction | 10a     |     | x  | Amount          |         |
| <b>b</b> Were there any nonexempt transactions with any party-in-interes reported on line 10a.)   |              |                     | 10b     |     | Х  |                 |         |
| <b>C</b> Was the plan covered by a fidelity bond?   |              |                     | 10c     | Х   |    |                 | 25,000  |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?  |              |                     | 10d     |     | Х  |                 |         |
|   |              | a hu an inguranga   |         |     |    |                 |         |
| e Were any fees or commissions paid to any brokers, agents, or of<br>carrier, insurance service, or other organization that provides sor<br>the plan? (See instructions.)   | ne or all of | the benefits under  | 10e     |     | х  |                 |         |

| f | Has the plan failed to provide any benefit when due under the plan?  | 10f | Х |  |
|---|--|-----|---|--|
| g | Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)  | 10g | Х |  |
| h | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  | 10h | Х |  |
| 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 |   |  |

Page **3-**

| Part | VI Pension Funding Compliance   |                   |     |                             |
|------|---|-------------------|-----|-----------------------------|
| 11   | Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete (Form 5500) and line 11a below)  | Schedule          | SB  | X Yes No                    |
| 11a  | Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40  | 11a               |     | 0                           |
| 12   | Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or se<br>ERISA?<br>(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | ction 302         | of  | Yes 🗶 No                    |
|      | If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions granting the waiver   | and ente          |     | of the letter ruling _ Year |
| lf   | 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               |     |                             |
| С    | Enter the amount contributed by the employer to the plan for this plan year   | 12c               |     |                             |
| d    | Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)   | 12d               |     |                             |
| е    | Will the minimum funding amount reported on line 12d be met by the funding deadline?  |                   | Yes | No N/A                      |
| Part | VII Plan Terminations and Transfers of Assets   |                   |     |                             |
| 13a  | Has a resolution to terminate the plan been adopted in any plan year?   |                   | Yes | X No                        |
|      | If "Yes," enter the amount of any plan assets that reverted to the employer this year   | 13a               |     |                             |
| b    | Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under control of the PBGC?   | the               |     | Yes X No                    |
| С    | If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the pla<br>which assets or liabilities were transferred. (See instructions.)                    | n(s) to           |     |                             |
| 1    | 13c(1) Name of plan(s): 13  | <b>c(2)</b> EIN(s | 5)  | <b>13c(3)</b> PN(s)         |
|      |   |                   |     |                             |
|      |   |                   |     |                             |
|      |   |                   |     |                             |
|      |   |                   |     |                             |
|      |   |                   |     |                             |

|        | SCHEDULE SB   | Single-E                                 | mploy        | er Define                    | d Ber      | nefit P                  | lan      |          | OMB N           | No. 1210-0110                |
|--------|---|--|--------------|------------------------------|------------|--------------------------|----------|----------|-----------------|------------------------------|
|        | (Form 5500)   | _  |              | rial Inform                  |            |                          |          |          |                 | 2017                         |
|        | Department of the Treasury<br>Internal Revenue Service  | This sales duty is a                     |              | h a <b>f</b> ila di un dan a |            | 4 - <b>5</b> 41 <b>-</b> |          |          |                 | 2017                         |
|        | Department of Labor<br>Employee Benefits Security Administration  | This schedule is re<br>Retirement Income | Security A   | Act of 1974 (ERI             | SA) and    | section 60               |          |          |                 | is Open to Public            |
|        | Pension Benefit Guaranty Corporation  |  |              | evenue Code (th              | ,          |                          |          |          | In              | spection                     |
| Fo     | or calendar plan year 2017 or fisca   |  |              | hment to Form<br>1/2017      | 5500 Or    |                          | l ending |          | 12/31/2         | 017                          |
|        | Round off amounts to nearest  |  |              |                              |            |                          |          |          | ,, _            |                              |
|        | Caution: A penalty of \$1,000 wi  | Il be assessed for late filing o         | of this repo | ort unless reasor            | nable cau  | ise is esta              | blished  |          |                 |                              |
| Α      | Name of plan  |  |              |                              |            | B Th                     | ree-dig  | it       |                 |                              |
|        | STEPHEN J. SASSOON  | DEFINED BENEFIT H                        | PLAN         |                              |            | pla                      | an numl  | ber (PN  | ) 🕨             | 002                          |
|        |   |  |              |                              |            |                          |          |          |                 |                              |
| С      | Plan sponsor's name as shown o  | on line 2a of Form 5500 or 55            | 00-SF        |                              |            | D Em                     | ployer l | dentific | ation Number (I | EIN)                         |
|        | STEPHEN J. SASSOON  | PLLC                                     |              |                              |            | 81-26                    | 36866    | 5        |                 |                              |
| F      |   | tiple-A Multiple-B                       |              | F Prior year pla             |            |                          |          |          | 500 🗍 Mara #    | nan 500                      |
|        |   |  |              |                              | an size. 2 |                          | ewei     | 101-     |                 |                              |
|        | Part I Basic Informatio   |  | <b>D</b> 3   | 1 Year                       | 2017       |                          |          |          |                 |                              |
| 1<br>2 |   | Month $\_\_12$ I                         | Day3         | ⊥Year                        | 2017       |                          |          |          |                 |                              |
| 2      | <b>a</b> Market value   |  |              |                              |            |                          | [        | 2a       |                 | 248,416                      |
|        | <b>b</b> Actuarial value  |  |              |                              |            |                          |          | 2b       |                 | 248,416                      |
| 3      |   |  |              |                              | 1          | Number o                 | of       |          | sted Funding    | (3) Total Funding            |
| •      |   |  |              |                              |            | rticipants               | -        | . ,      | Target          | Target                       |
|        | <b>a</b> For retired participants and t   | 01 9                                     |              |                              |            |                          | 0        |          | 0               | 0                            |
|        | <b>b</b> For terminated vested partic   |  |              |                              |            |                          | 0        |          | 0               | 0                            |
|        | <b>c</b> For active participants  |  |              |                              |            |                          | 1        |          | 126,888         | 126,888                      |
| 4      | <b>d</b> Total  |  |              |                              | <u> </u> г |                          | Ŧ        |          | 126,888         | 126,888                      |
| 4      | ······  | •  | . ,          |                              | L          |                          |          | . 4a     |                 |                              |
|        | <b>a</b> Funding target disregarding  |  |              |                              |            |                          |          |          |                 |                              |
|        | b Funding target reflecting at-r<br>status for fewer than five cor  | nsecutive years and disregar             |              |                              |            |                          |          | ≝ 4b     |                 |                              |
| 5      | Effective interest rate   |  |              |                              |            |                          |          | . 5      |                 | 6.48%                        |
| 6      | Target normal cost  |  |              |                              |            |                          |          | . 6      |                 | 63,444                       |
|        | To the best of my knowledge, the informatic<br>accordance with applicable law and regulat<br>combination, offer my best estimate of antic<br>SIGN<br>HERE | ions. In my opinion, each other assum    |              |                              |            |                          |          |          |                 | d such other assumptions, in |
|        |   | Signature of actuary                     |              |                              |            |                          |          |          | Date            |                              |
| Mi     | chael B. McElligott   | Signature of doldary                     |              |                              |            |                          |          |          | 170275          | 8                            |
|        | T   | ype or print name of actuary             |              |                              |            |                          |          | Most     | recent enrollme | nt number                    |
| Mi     | chael B. McElligott   |  |              |                              |            |                          |          |          | 978-987-4       | 418                          |
|        |   | Firm name                                |              |                              |            |                          | Tel      | ephone   | number (incluc  | ling area code)              |
| 50     | 0 Ocean Street, Unit  | 11                                       |              |                              |            |                          |          |          |                 |                              |
| Hya    | annis MA  | 02601                                    |              |                              |            |                          |          |          |                 |                              |
|        |   | Address of the firm                      |              |                              |            |                          |          |          |                 |                              |
|        | ne actuary has not fully reflected a<br>tructions   | ny regulation or ruling promu            | lgated un    | der the statute in           | complet    | ing this so              | chedule  | , check  | the box and se  | e 🗌                          |
|        | or Paperwork Reduction Act Not  | tice, see the Instructions fo            | or Form 5    | 500 or 5500-SF.              |            |                          |          |          | Schedule S      | B (Form 5500) 2017           |

Schedule SB (Form 5500) 2017

| 001                     |              | 10111 3300) 2017           |               |   |       | ı aç                    | 90.                  | _         |                       |          |                   |              |         |                     |
|-------------------------|--------------|----------------------------|---------------|---|-------|-------------------------|----------------------|-----------|-----------------------|----------|-------------------|--------------|---------|---------------------|
| Part II                 | Begi         | nning of Year              | Carryov       | ver and Prefunding B                                    | ala   | inces                   |                      | (a) (     | arryover balanc       | <u>е</u> |                   | <b>(b)</b> P | refundi | ng balance          |
|                         |              |                            |               | able adjustments (line 13 fro                           |       |                         |                      | (u) c     |                       |          | 0                 | ()           | orana   | (                   |
|                         |              |                            |               | nding requirement (line 35 f                            |       |                         |                      |           |                       |          | 0                 |              |         | (                   |
|                         |              |                            |               |   |       |                         |                      |           |                       |          | 0                 |              |         | (                   |
| 10 Interes              | st on line 9 | using prior year's a       | actual retu   | rn of <u>0.00</u> %                                     |       |                         |                      |           |                       |          | 0                 |              |         | (                   |
| 11 Prior y              | ear's exce   | ss contributions to        | be added      | to prefunding balance:                                  |       |                         |                      |           |                       |          |                   |              |         |                     |
| <b>a</b> Pres           | ent value    | of excess contribut        | ions (line 3  | 38a from prior year)                                    |       |                         |                      |           |                       |          |                   |              |         | 99,442              |
|                         |              |                            |               | a over line 38b from prior ye<br>e interest rate of6.65 |       |                         |                      |           |                       |          |                   |              |         | ſ                   |
| .,                      |              |                            | •             | edule SB, using prior year's                            |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               | ar to add to prefunding balanc                          |       |                         |                      |           |                       |          |                   |              |         | (                   |
| _                       |              | 0 0                        |               |   |       |                         |                      |           |                       |          |                   |              |         | 99,442              |
| <b>a</b> Por            | ion of (c) t | o be added to prefu        | inding bal    | ance  |       |                         |                      |           |                       |          |                   |              |         | (                   |
| 12 Other                | reductions   | in balances due to         | elections     | or deemed elections                                     |       | <u></u>                 |                      |           |                       |          | 0                 |              |         | (                   |
| 13 Balan                | e at begin   | ning of current yea        | r (line 9 +   | line 10 + line 11d – line 12).                          |       |                         |                      |           |                       |          | 0                 |              |         | (                   |
| Part III                | Fu           | nding Percenta             | iges          |   |       |                         |                      |           |                       |          |                   |              |         |                     |
| 14 Fundii               | ng target a  | ttainment percentag        | ge            |   |       |                         |                      |           |                       |          |                   |              | 14      | 195.77%             |
| 15 Adjust               | ed funding   | target attainment p        | percentage    | ə   |       |                         |                      |           |                       |          |                   |              | 15      | 146.41%             |
|                         |              |                            |               | of determining whether carry                            |       |                         |                      |           |                       |          |                   |              | 16      | 205.47%             |
| 17 If the               | urrent valu  | ue of the assets of t      | he plan is    | less than 70 percent of the                             | fun   | ding targe              | et, e                | enter suo | ch percentage         |          |                   |              | 17      | %                   |
| Part IV                 | Co           | ntributions and            | d Liquid      | lity Shortfalls   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               | ar by employer(s) and empl                              | oye   |                         |                      |           |                       |          |                   |              |         |                     |
| <b>(a)</b> D<br>(MM-DD) |              | (b) Amount pa<br>employer( |               | (c) Amount paid by<br>employees                         |       | <b>(a)</b> D<br>(MM-DD- |                      |           | (b) Amount<br>employe |          | by                | (c)          |         | nt paid by<br>ovees |
| 04/17                   |              |                            | 30,821        |   |       | (                       |                      | ,         | employ                | 0.(0)    |                   |              | 0p.     |                     |
|                         |              |                            |               |   | 1     |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   |       |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   | L     |                         |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               |   | Т     | otals <b>&gt;</b>       |                      | 18(b)     |                       | 30       | ,821 <sup>.</sup> | 18(c)        |         | (                   |
| 19 Disco                | inted empl   | oyer contributions -       | - see instr   | ructions for small plan with a                          | ı val | luation dat             | te a                 | after the | beginning of the      | e yea    | r:                |              |         |                     |
| <b>a</b> Cor            | tributions   | allocated toward un        | ipaid minir   | mum required contributions                              | fron  | n prior yea             | ars.                 |           |                       | 19       | a                 |              |         | (                   |
| <b>b</b> Cor            | tributions I | made to avoid restr        | ictions adj   | usted to valuation date                                 |       |                         |                      |           |                       | 19       | b                 |              |         | (                   |
| <b>c</b> Cor            | tributions a | llocated toward mini       | mum requi     | ired contribution for current ye                        | ear a | adjusted to             | o va                 | luation d | ate                   | 19       | C                 |              |         | 30,259              |
| 20 Quarte               | erly contrib | utions and liquidity       | shortfalls:   |   | _     | _                       | _                    |           |                       |          |                   |              |         |                     |
| <b>a</b> Did            | the plan h   | ave a "funding shor        | tfall" for th | ne prior year?  |       |                         |                      |           |                       |          |                   |              |         | Yes 🛛 No            |
| <b>b</b> If lir         | ie 20a is "` | Yes," were required        | quarterly     | installments for the current                            | yea   | r made in               | a t                  | imely m   | anner?                |          |                   | ·····        |         | Yes No              |
| C If lir                | e 20a is "`  | es," see instructior       | ns and cor    | mplete the following table as                           | ар    | plicable:               |                      |           |                       |          |                   |              |         |                     |
|                         |              |                            |               | Liquidity shortfall as of en                            | d of  | f quarter o             | er of this plan year |           |                       |          |                   |              |         |                     |
|                         | (1) 1        | St                         |               | (2) 2nd   | -     |                         |                      | (3)       | 3rd                   |          |                   | (•           | 4) 4th  | l                   |
|                         |              |                            |               |   | 1     |                         |                      |           |                       |          |                   |              |         |                     |

| P  | Part V  | Assumption       | ons Used to Deter          | mine     | Funding Target and                                   | Targ     | et Normal Cost          |          |        |            |           |      |        |
|----|---|------------------|----------------------------|----------|--|----------|-------------------------|----------|--------|------------|-----------|------|--------|
| 21 | Discount  | rate:            |                            |          |  |          |                         |          |        |            |           |      |        |
|    | <b>a</b> Segmo  | ent rates:       | 1st segment:<br>4.16 %     |          | 2nd segment:<br>5.72 %                               |          | 3rd segment:<br>б.48%   |          |        | N/A, fu    | l yield c | urve | used   |
|    | <b>b</b> Applica  | able month (er   | nter code)                 |          |  |          |                         | 21b      |        |            |           |      | 0      |
| 22 | Weighteo  | d average retire | ement age                  |          |  |          |                         | 22       |        |            |           |      | 62     |
| 23 | Mortality   | table(s) (see i  | instructions) X            | Pres     | cribed - combined                                    | Presc    | ibed - separate         | Subst    | itute  |            |           |      |        |
| Pa | art VI  | Miscellane       | ous Items                  |          |  |          |                         |          |        |            |           |      |        |
| 24 |   | -                |                            |          | arial assumptions for the cur                        |          |                         |          |        |            | · _       | Yes  | X No   |
| 25 | Has a me  | ethod change b   | been made for the curre    | nt plar  | vear? If "Yes," see instruc                          | tions re | garding required attach | nment    |        |            | 🗌 `       | Yes  | X No   |
| 26 | Is the pla  | n required to p  | provide a Schedule of A    | ctive P  | articipants? If "Yes," see in                        | structio | ns regarding required a | attachme | ent    |            | 🗌 `       | Yes  | X No   |
| 27 |   |                  | •                          |          | applicable code and see in                           |          | ns regarding            | 27       |        |            |           |      |        |
| Pa | art VII   | Reconcilia       | ation of Unpaid Mi         | inimu    | um Required Contrib                                  | utions   | For Prior Years         |          |        |            |           |      |        |
| 28 | Unpaid m  | ninimum requir   | ed contributions for all p |          | 28   |          |                         |          |        | 0          |           |      |        |
| 29 |   |                  |                            |          | Inpaid minimum required co                           |          |                         | 29       |        |            |           |      | 0      |
| 30 | Remainir  | ng amount of u   |                            | 30       |  |          |                         |          | 0      |            |           |      |        |
| Pa | art VIII  | Minimum          | Required Contrib           | ution    | For Current Year                                     |          |                         |          |        |            |           |      |        |
| 31 |   |                  |                            |          |  |          |                         |          |        |            |           |      |        |
|    | a Target  | 31a              |                            |          |  | 6        | 53,444                  |          |        |            |           |      |        |
|    | <b>b</b> Excess   | s assets, if app |                            | 31b      |  |          |                         | 6        | 53,444 |            |           |      |        |
| 32 | Amortiza  | tion installmen  | ts:                        |          |  |          | Outstanding Bala        | nce      |        | Ir         | stallme   | nt   |        |
|    | a Net sho   | ortfall amortiza | tion installment           |          |  |          |                         |          | 0      |            |           |      | 0      |
|    | <b>b</b> Waiver   | r amortization i | nstallment                 |          |  |          |                         | 1        | 0      |            |           |      | 0      |
| 33 |   |                  |                            |          | r the date of the ruling letter) and the waived amou |          |                         | 33       |        |            |           |      |        |
| 34 | Total fun   | ding requireme   | ent before reflecting carr | yover/   | prefunding balances (lines                           | 31a - 31 | lb + 32a + 32b - 33)    | 34       |        | 0          |           |      |        |
|    |   |                  |                            |          | Carryover balance                                    |          | Prefunding balar        | nce      |        | To         | al balaı  | nce  |        |
| 35 |   |                  | e to offset funding        |          |  | 0        |                         |          | 0      |            |           |      | 0      |
| 36 | Additiona   | al cash require  | ment (line 34 minus line   | 35)      |  |          |                         | 36       |        |            |           |      | 0      |
| 37 |   |                  |                            |          | tribution for current year adj                       |          |                         | 37       |        |            |           |      | 30,259 |
| 38 | Present v   | alue of excess   | s contributions for currer | nt year  | (see instructions)                                   |          |                         | •        |        |            |           |      |        |
|    | a Total (e  | excess, if any,  | of line 37 over line 36) . |          |  |          |                         | 38a      |        |            |           |      | 30,259 |
|    | <b>b</b> Portion  | included in lin  | e 38a attributable to use  | e of pr  | efunding and funding standa                          | ard carr | yover balances          | 38b      |        |            |           |      | 0      |
| 39 | 9 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) |                  |                            |          |  |          |                         |          |        |            |           |      | 0      |
| 40 | 0 Unpaid minimum required contributions for all years   |                  |                            |          |  |          |                         |          |        |            |           |      | 0      |
| Pa | rt IX   | Pension I        | Funding Relief Un          | der F    | Pension Relief Act of                                | 2010     | (See Instructions       | 5)       |        |            |           |      |        |
| 41 | If an elect   | tion was made    | to use PRA 2010 fundi      | ng relie | ef for this plan:                                    |          |                         |          |        |            |           |      |        |
|    | a Schedu  | ule elected      |                            |          |  |          |                         |          | 2      | plus 7 yea | rs        | 15 y | ears   |
|    | <b>b</b> Eligible   | e plan year(s) f | or which the election in   | line 41  | a was made   |          |                         | [] :     | 2008   | 2009       | 2010      |      | 2011   |
| 42 | Amount o  | of acceleration  | adjustment                 |          |  |          |                         | 42       |        |            |           |      |        |
| 43 | Excess in   | stallment acce   | eleration amount to be c   | arried   | over to future plan years                            |          |                         | 43       |        |            | -         |      |        |

|            | SCHEDULE SB  | Single-Employer  | Defined Ben            | efit Plan  |               | OME       | 3 No. 1210-0110     |
|------------|--|--|------------------------|--|---------------|-----------|---------------------|
|            | (Form 5500)  |  | I Information          |  |               |           | 2017                |
|            | Department of the Treasury<br>Internal Revenue Service                         |  |                        |  |               |           | 2017                |
|            | Department of Labor  | This schedule is required to be fi<br>Retirement Income Security Act of  |                        |  |               | ie Forn   | n is Open to Public |
| -          | ployee Benefits Security Administration<br>ension Benefit Guaranty Corporation |  | nue Code (the Code).   |  |               |           | Inspection          |
|            |  | File as an attachme  |                        | and the second |               |           |                     |
|            | calendar plan year 2017 or fiscal p  |  | /2017                  | and ending   | 12/31,        | 2017      |                     |
|            | Round off amounts to nearest do  | e assessed for late filing of this report  | unless reasonable ca   | use is established   |               |           |                     |
|            | ame of plan  | e assessed for fate filling of this report   | uniess reasonable ca   | B Three-digit  |               |           |                     |
|            | PHEN J. SASSOON DEFINED  | BENEFIT PLAN   |                        | plan numbe   |               |           | 002                 |
|            |  |  |                        | ANNO TRACTING  | - SUEVAND     |           |                     |
| <b>C r</b> | lan ananan'a nama sa shawa an l  | ing 2g of Form FEOD or FEOD SE   |                        | D. Employer Ide  | atification b | Lumber    | (EIN)               |
|            | lan sponsor's name as shown on I   | ine 28 of Form 5500 or 5500-SF   |                        | D Employer Ide   |               |           | (EIN)               |
| STE        | PHEN J. SASSOON PLLC   |  |                        | 81   | -263686       | 6         |                     |
| Εт         | ype of plan: 🕱 Single 🔲 Multipl  | e-A Multiple-B   | Prior year plan size:  | 100 or fewer   | 101-500       | Mor       | e than 500          |
|            | art I Basic Information  |  |                        |  |               |           |                     |
| 1          | Enter the valuation date:  | Month 12 Day 31  | Year 2017              |  |               |           | 1.000               |
| 2          | Assets:  |  |                        | _  | 405           |           |                     |
|            |  |  |                        |  | 2a            |           | 248,41              |
|            | <b>b</b> Actuarial value   |  |                        |  | 2b            |           | 248,41              |
| 3          | Funding target/participant count l   | preakdown:   | (1) Number of          | (2) Vested   | Funding       |           | (3) Total Funding   |
|            |  |  | participants           | Targ   | et            |           | Target              |
|            | a For retired participants and ber   | neficiaries receiving payment  | 0                      |  |               | 0         |                     |
|            | <b>b</b> For terminated vested participa                                       | ints   | 0                      |  |               | 0         |                     |
|            |  |  | 1                      |  | 126,88        | 38        | 126,88              |
|            | 2 • 242 M.A. W   |  | 1                      |  | 126,88        | 38        | 126,88              |
| 4          | If the plan is in at-risk status, che  | eck the box and complete lines (a) and   | I (b)                  |  | E A           |           |                     |
|            | a Funding target disregarding pre  | escribed at-risk assumptions   |                        |  | 4a            |           |                     |
|            |  | assumptions, but disregarding transi<br>five consecutive years and disregardin   |                        | have been in   | 4b            |           |                     |
| 5          |  | ·····  |                        |  | 5             |           | 6.48 %              |
| 6          | Target normal cost   |  |                        |  | 6             |           | 63,44               |
| To         |  | pplied in this schedule and accompanying schedule<br>In my opinion, each other assumption is reasonabl<br>d experience under the plan. |                        |  |               |           |                     |
| GH 10 QG   | ERE Michael  | B. Mc Ellizatt   |                        |  | 05,           | /01/20    | 018                 |
|            |  | Signature of actuary   | C                      |  |               | Date      |                     |
|            | MICHAEL B. MCEL  | LIGOTT   |                        |  | 17-           | -02758    | 3                   |
|            | 150.<br>1  | or print name of actuary   |                        |  | 1             | s allowe  | ment number         |
|            | MICHAEL B. MCEL  | LIGOTT   |                        |  | (978)         | 987-      | 4418                |
|            | 500 OCEAN STREE  | Firm name  |                        | Tel  | ephone nur    | nber (ind | cluding area code)  |
|            | JUU UCLAN SIRLE  | , ONII 100   |                        |  |               |           |                     |
|            | US HYANNIS   | MA 02601   |                        |  |               |           |                     |
|            |  | Address of the firm  |                        |  |               |           |                     |
|            | e actuary has not fully reflected any<br>uctions                               | y regulation or ruling promulgated und   | er the statute in comp | leting this schedul  | e, check th   | e box ar  | nd see              |
| insu       |  |  |                        |  |               | -         |                     |

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

| D     | 2 |
|-------|---|
| Page  | / |
| 1 age |   |

| Pa           | rt II Beg      | ginning of Year C         | arryov         | er and Prefunding Ba           | lances        |              |                    |            |          |          |              |
|--------------|----------------|---------------------------|----------------|--------------------------------|---------------|--------------|--------------------|------------|----------|----------|--------------|
| _            |                |                           |                |                                |               | (a) (        | Carryover balance  | <b>)</b> ( | (b) l    | Prefundi | ing balance  |
| 7            | Balance at b   | eginning of prior year a  | after appli    | cable adjustments (line 13 f   | rom prior     |              |                    |            |          |          |              |
| 8            |                |                           |                | unding requirement (line 35    |               | -            |                    | 0          |          |          | 0            |
|              | prior year)    | ed for use to onset pri   |                | unding requirement (line 35    | from          |              |                    | 0          |          |          | o            |
| 9            |                |                           |                |                                |               |              |                    | 0          |          |          | 0            |
| 10           | Interest on li | ne 9 using prior year's   | actual ret     | urn of0.00%                    |               |              |                    | 0          |          |          | 0            |
| 11           | Prior year's e | excess contributions to   | be added       | to prefunding balance:         |               |              |                    |            |          |          | ALL PROPERTY |
|              |                |                           |                | e 38a from prior year)         |               |              |                    |            |          |          | 99,442       |
|              |                |                           |                | Ba over line 38b from prior y  |               |              |                    |            |          |          |              |
|              |                |                           |                | ve interest rate of6.6         | -             |              |                    |            |          |          | 0            |
|              |                |                           |                | nedule SB, using prior year's  |               | 4            |                    |            |          |          | 0            |
|              | c Total avai   | lable at beginning of c   | urrent pla     | n year to add to prefunding    | balance .     | Sules.       |                    |            |          |          | 99,442       |
|              |                |                           |                | alance                         |               |              |                    |            |          |          | 00,112       |
| 12           |                |                           |                | s or deemed elections          |               |              |                    | 0          |          |          | 0            |
| 13           | Balance at b   | eginning of current yea   | ar (line 9 +   | line 10 + line 11d - line 12)  |               |              |                    | 0          |          |          | 0            |
| Pa           | rt III F       | unding Percentag          | ges            |                                |               |              |                    |            |          |          |              |
| 14           | Funding targ   | et attainment percenta    | age            |                                |               |              |                    |            |          | 14       | 195.77 %     |
| 15           | Adjusted fun   | ding target attainment    | percentag      | je                             |               |              |                    |            |          | 15       | 146.41 %     |
| 16           | Prior year's f | unding percentage for     | purposes       | of determining whether car     | rvover/prefu  | nding balar  | nces may be used   | d to redu  | ice      | 16       |              |
| 17           | If the current | value of the assets of    | the plan i     | s less than 70 percent of the  |               |              | ·····              |            |          | 17       | 205.47 %     |
| COVER MARKED |                | ontributions and          |                |                                | e funding tai | ger, enter   | such percentage    |            |          | 1/       | %            |
| -            |                |                           |                | ear by employer(s) and emp     |               |              |                    |            |          |          |              |
|              | (a) Date       | (b) Amount pai            |                | (c) Amount paid by             | 1             | Date         | (b) Amoun          | t paid by  |          | (c) Amo  | unt paid by  |
| -            | M-DD-YYYY)     | employer(s)               |                | employees                      |               | )-YYYY)      | employ             |            |          |          | oyees        |
| 04/          | /17/2018       | 3                         | 0,821          |                                | _             |              |                    |            |          |          |              |
|              |                |                           |                |                                |               |              |                    |            |          |          |              |
|              |                |                           |                |                                |               |              |                    |            |          |          |              |
|              |                |                           |                |                                |               |              |                    | _          | -        | _        |              |
|              |                |                           | -              |                                |               |              |                    |            |          | -        |              |
|              |                |                           |                |                                |               |              |                    |            |          | _        |              |
|              |                |                           |                |                                |               |              |                    |            |          |          |              |
|              |                |                           | -360 at        |                                | Totals        | 18(b)        |                    | 30,8       | 21 18(c) | 1        |              |
| 19           | Discounted e   | mployer contributions     | see ins        | tructions for small plan with  | a valuation   | date after t | the beginning of t |            |          |          | 0            |
|              |                |                           |                | imum required contributions    |               |              |                    | 19a        |          |          | 0            |
|              |                |                           |                | djusted to valuation date      |               |              |                    | 19b        |          |          | 0            |
|              |                |                           |                | equired contribution for curre |               |              |                    | 19c        |          |          | 30,259       |
|              |                | ntributions and liquidity |                |                                |               |              |                    |            | 17.24    | 34. 7    |              |
|              | a Did the pla  | in have a "funding sho    | ortfall" for t | he prior year?                 |               |              |                    |            |          | Г        | Yes X No     |
|              |                |                           |                | installments for the current   |               |              |                    |            |          |          | Yes No       |
|              |                |                           |                | mplete the following table a   |               |              |                    |            | , e      |          |              |
|              |                |                           |                | Liquidity shortfall as of end  |               | of this plar |                    | _          |          |          |              |
|              | (1)            | 1st                       |                | (2) 2nd                        |               | (3)          | 3rd                |            | (        | (4) 4th  | 1            |

| Pa           | art V Assumption  | ons Used To Determine               | Funding Target and Targ   | et Normal Cost           |               |                            |
|--------------|---|-------------------------------------|---|--------------------------|---------------|----------------------------|
| 21           | Discount rate:  |                                     |   |                          |               |                            |
|              | a Segment rates:  | 1st segment:<br>4.16 %              | 2nd segment:<br>5.72 %  | 3rd segment:<br>6.48 %   | 5             | N/A, full yield curve used |
|              | b Applicable month  | (enter code)                        |   |                          | 21b           | 0                          |
| 22           |   |                                     |   |                          | 22            | 62                         |
|              | Mortality table(s) (se  |                                     |   | scribed - separate       | ] Substitu    |                            |
| Pa           | rt VI Miscellane  | eous items                          |   |                          | -             |                            |
| A CONTRACTOR |   |                                     | tuarial assumptions for the current   | nlan year? If "Ves " see | instruction   |                            |
|              |   |                                     |   |                          |               |                            |
| 25           | Has a method chang  | e been made for the current p       | lan year? If "Yes," see instructions  | regarding required attac | chment        |                            |
|              |   |                                     | Participants? If "Yes," see instruct  | 1001 0405 111            |               |                            |
|              |   |                                     | ter applicable code and see instru  |                          | - Andrewski - |                            |
|              |   |                                     |   |                          | 27            |                            |
| Pa           | rt VII Reconcili  | ation of Unpaid Minimu              | Im Required Contribution  | s For Prior Years        |               |                            |
| 28           | Unpaid minimum rec  | uired contributions for all prior   | years   |                          | 28            | 0                          |
| 29           |   |                                     | d unpaid minimum required contrib   |                          | 29            |                            |
| 20           |   |                                     | <u> </u>  |                          |               | 0                          |
|              | The local distance of |                                     | ntributions (line 28 minus line 29)   |                          | 30            | 0                          |
| -            |   | Required Contribution               |   |                          |               |                            |
| 31           |   | and excess assets (see instruct     | 12 april 10 million   |                          |               |                            |
|              |   |                                     | <u> </u>  |                          | 31a           | 63,444                     |
|              |   |                                     | line 31a  |                          | 31b           | 63,444                     |
| 32           | Amortization installm   |                                     |   | Outstanding Bala         | ance          | Installment                |
|              |   |                                     | n de la serie de la companya de la c |                          | 0             | 0                          |
|              |   |                                     |   |                          | 0             | 0                          |
| 33           | If a waiver has been<br>(Month  |                                     | nter the date of the ruling letter gra<br>) and the waived amount .   |                          | 33            |                            |
| 34           | Total funding requirer  | ment before reflecting carryover    | /prefunding balances (lines 31a - 3   | 1b + 32a + 32b - 33)     | 34            | 0                          |
|              |   |                                     | Carryover balance   | Prefunding Bala          | ince          | Total balance              |
| 35           | Balances elected for requirement  | use to offset funding               | 0   |                          | o             | 0                          |
| 36           |   |                                     |   |                          | 36            | 0                          |
|              | Contributions allocat   | ed toward minimum required c        | ontribution for current year adjuste  | ed to valuation date     | 37            | 30,259                     |
| 38           |   | ess contributions for current ye    |   |                          |               | 50,255                     |
|              |   |                                     |   |                          | 38a           | 20.250                     |
|              |   |                                     | prefunding and funding standard of  |                          | 38b           | 30,259                     |
| 39           |   |                                     | ear (excess, if any, of line 36 over  |                          | 39            | 0                          |
|              |   |                                     | s   |                          | 40            | 0                          |
|              | ALL DOUBLE AND AND ALL DOUBLE   | const actual size and activities in | Pension Relief Act of 2010  |                          |               | 0                          |
| 41           | If an election was ma   | de to use PRA 2010 funding re       | lief for this plan:   |                          |               |                            |
|              |   |                                     |   |                          |               | 2 plus 7 years 🔲 15 years  |
|              | b Eligible plan year(s  | s) for which the election in line   | 41a was made  |                          | . 200         | 08 2009 2010 2011          |
| 42           | Amount of acceleration  | on adjustment                       |   |                          | 42            |                            |
| 43           | Excess installment ac   | celeration amount to be carrie      | d over to future plan years   |                          | 43            |                            |

## Schedule SB, Part V Summary of Plan Provisions

### STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

| Employer:<br>Type of Entity -<br>Dates:<br>Eligibility: | STEPHEN J. SASSOON PLLC         Sole-Proprietorship         EIN: 81-2636866       TIN:         Plan #: 002       Plan Type: Defined Benefit         Effective - 01/01/2015       Year end - 12/31/2017         Valuation - 12/31/2017       Valuation - 12/31/2017         All employees excluding non-resident aliens, members of an excluded class and union |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| <u>englomy</u>  | Minimum age - 21 Months of service - 12  |  |  |  |  |  |  |
| Hours Required for -                                    | 5  |  |  |  |  |  |  |
| •   |  |  |  |  |  |  |  |
|   | Anniversary date nearest eligibility satisfaction  |  |  |  |  |  |  |
|   | First of month coincident with or next following attainment of age 62 and completion of 3 years of participation<br>Not provided   |  |  |  |  |  |  |
| Average Compensation:                                   | Highest 3 consecutive years of service   |  |  |  |  |  |  |
| Top Heavy Minimum Benefit -                             | Highest 5 consecutive top heavy years of participation   |  |  |  |  |  |  |
| Plan Benefits: Retirement -                             | Derived from the unit credit benefit formula below:  |  |  |  |  |  |  |
|   | 10% of average monthly compensation per year of service beginning year 1 limited to 10 year(s)   |  |  |  |  |  |  |
| Accrued Benefit -                                       | Unit credit based on service   |  |  |  |  |  |  |
|   | Minimum Benefit - None   |  |  |  |  |  |  |
|   | Maximum Benefit - None   |  |  |  |  |  |  |
|   | Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) plan actuarial equivalence interest and mortality   |  |  |  |  |  |  |
| Early Retirement -                                      | None   |  |  |  |  |  |  |
| Death Benefit -   | Present Value of Accrued Benefit   |  |  |  |  |  |  |
| Disability Benefit -                                    |  |  |  |  |  |  |  |
| <u>Top Heavy Minimum:</u>                               | None   |  |  |  |  |  |  |
| IRS Limitations:  | 415 Limits - Percent: 100 Dollar: \$215,000  |  |  |  |  |  |  |
|   | Maximum 401(a)(17) compensation - \$270,000  |  |  |  |  |  |  |
| <u>Normal Form:</u>                                     | Life Annuity   |  |  |  |  |  |  |
| <u>Optional Forms:</u>                                  | Lump Sum<br>Life Annuity Guaranteed for 10 Years<br>Joint with 50%, 75% or 100% Survivor Benefit   |  |  |  |  |  |  |
| Vesting Schedule:                                       | 100% Vested immediately<br>Service is calculated using all years of service  |  |  |  |  |  |  |

# Schedule SB, Part V Summary of Plan Provisions

STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

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

<u>417(e):</u>

| Interest Rates - | Segment # | Years  | Rate % |
|------------------|-----------|--------|--------|
|                  | Segment 1 | 0 - 5  | 2.04   |
|                  | Segment 2 | 6 - 20 | 4.03   |
|                  | Segment 3 | > 20   | 4.82   |

Mortality Table - 17E - 2017 Applicable Mortality Table for 417(e) (unisex)

#### Actuarial Equivalence:

| Pre-Retirement -  | Interest -        | 5%  |
|-------------------|-------------------|---|
|                   | Mortality Table - | None  |
| Post-Retirement - | Interest -        | 5%  |
|                   | Mortality Table - | G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) |

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

STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

| Valuation Date:                 | 12/31/2017   |   |                |   |                                   |                          |                     |  |  |  |
|---------------------------------|--|---|----------------|---|-----------------------------------|--------------------------|---------------------|--|--|--|
| Funding Method:                 | As prescribed in IR  | C Section 43  | 0              |   |                                   |                          |                     |  |  |  |
|                                 | - Eligibility age at las                                       |   |                | at nearest birthda                              | у                                 |                          |                     |  |  |  |
|                                 |  |   |                |   |                                   |                          |                     |  |  |  |
| Retrospective Compensation      | 8  | ,   |                |   |                                   |                          |                     |  |  |  |
| Form of Payment                 | <ul> <li>Assumed form of p<br/>the greater of the p</li> </ul> |   |                |   |                                   |                          |                     |  |  |  |
|                                 | Applicable Mortality<br>equivalence discou                     | y Table or lum  | np sum at the  | e assumed retirem                               | ent date of ac                    | crued benefit us         | sing plan actuarial |  |  |  |
|                                 | exceed 415 maxim   | um allowable  | distribution,  | which is the lesse                              | r amount com                      | puted using a) 5         |                     |  |  |  |
|                                 | the Applicable Mor   | tality Table or   | b) plan actu   | arial equivalence                               | interest and m                    |                          |                     |  |  |  |
| Interest Rates                  | - Segment rates for<br>permitted under IR                      |   | ate as         | Segment rates as<br>permitted under If<br>HATFA | of September 3<br>RC 430(h)(2)(C) | 0, 2016 As<br>(iv)(II) - |                     |  |  |  |
|                                 | Segment #  | Segment #         Year         Rate %         Segment #         Year         Rate % |                |   |                                   |                          |                     |  |  |  |
|                                 | Segment 1  | 0 - 5   | 1.79           | Segment 1                                       | 0 - 5                             | 4.16                     |                     |  |  |  |
|                                 | Segment 2  | 6 - 20  | 3.70           | Segment 2                                       | 6 - 20                            | 5.72                     |                     |  |  |  |
|                                 | Segment 3  | > 20  | 4.56           | Segment 3                                       | > 20                              | 6.48                     |                     |  |  |  |
| Pre-Retirement -                | Mortality Table -  | None  |                |   |                                   |                          |                     |  |  |  |
|                                 | Early Retirement T   | able - None   |                |   |                                   |                          |                     |  |  |  |
|                                 | Turnover Table -   | None  |                |   |                                   |                          |                     |  |  |  |
|                                 | Disability Table -   | None  |                |   |                                   |                          |                     |  |  |  |
|                                 | Salary Scale -   | None  |                |   |                                   |                          |                     |  |  |  |
|                                 | Expense Load -   | None  |                |   |                                   |                          |                     |  |  |  |
|                                 | Ancillary Ben Load   | - None  |                |   |                                   |                          |                     |  |  |  |
| Post-Retirement -               | Mortality Table -  | 17C - 2   | 2017 Combir    | ned   |                                   |                          |                     |  |  |  |
|                                 | Cost of Living -   | None  |                |   |                                   |                          |                     |  |  |  |
|                                 | Lump Sum -   |   | 1994 Group     | Annuity Reserving                               | Proj 2002, Sc                     | ale AA (unisex)          | at 5%               |  |  |  |
|                                 |  | or<br>17E - 2   | 2017 Applica   | ble Mortality Table                             | e for 417(e) (ur                  | nisex)                   |                     |  |  |  |
| Asset Valuation Method:         | Fair market value o  | of assets adju  | sted for cont  | ributions under IR                              | C 430(g)(4)                       |                          |                     |  |  |  |
| Discrimination Test Assumption  | <u>ns:</u>   |   |                |   |                                   |                          |                     |  |  |  |
| HCE Determination -             | Based on all emplo   | oyees   |                |   |                                   |                          |                     |  |  |  |
| Otherwise Excludable -          | Otherwise Excluda  | ble HCEs are  | included wit   | h the Not Otherwi                               | se Excludable                     | employees                |                     |  |  |  |
| 410(b)/401(a)(4) Testing:       |  |   |                |   |                                   |                          |                     |  |  |  |
| Pre-Retirement -                | Interest -   | 7.5%  |                |   |                                   |                          |                     |  |  |  |
| Post-Retirement -               | Interest -   | 7.5%  |                |   |                                   |                          |                     |  |  |  |
|                                 | Mortality Table -  | Applicable N  | /lortality Tab | le - IRC 417(e)(3)                              |                                   |                          |                     |  |  |  |
| Permissively Aggregated Plans - | Not tested As Single Plan                                      |   |                |   |                                   |                          |                     |  |  |  |
| Compensation -                  | Use current compe  | ensation to cal   | culate the be  | enefit accrual rate                             | (annual metho                     | od)                      |                     |  |  |  |
| Testing Age -                   | Normal retirement  | age or attaine  | d age, if old  | er  |                                   |                          |                     |  |  |  |
| Testing Service -               | Separate benefiting  | eparate benefiting service for DC and for DB for Accrued-to-Date Method             |                |   |                                   |                          |                     |  |  |  |
| Normal Form for MVAR -          | Joint with 50% Sur   | vivor Benefits  |                |   |                                   |                          |                     |  |  |  |

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

STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

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

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

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

# Schedule SB, line 19 -Discounted Employer Contributions

### STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

Valuation Date: 12/31/2017

|  | Date                     | Amount             | Adjusted<br>Contribution | Adjusted<br>Prior Year<br>Contribution | Adjusted<br>Quarterly | Effective<br>Rate | Penalty<br>Rate |
|--|--------------------------|--------------------|--------------------------|--|-----------------------|-------------------|-----------------|
| Deposited Contribution<br>Applied to Additional Contribution | 04/17/2018<br>12/31/2017 | \$30,821<br>30,821 | 30,259                   | 0                                      | 0                     | 6.48              | 0               |
| Totals for Deposited Contribution                            |                          | \$30,821           | \$30,259                 | \$0                                    | \$0                   |                   |                 |

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

STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

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

|  | SCHEDULE SB   | Single-Employer  | Defined Ben            | efit Plan  |             | OM                | B No. 1210-0110    |  |
|--|---|--|------------------------|--|-------------|-------------------|--------------------|--|
|  | (Form 5500)   | Actuarial Information  |                        |  |             |                   |                    |  |
|  | Department of the Treasury<br>Internal Revenue Service  | 2017   |                        |  |             |                   |                    |  |
| )  | Department of Labor   | This schedule is required to be filed under section 104 of the Employee<br>Retirement Income Security Act of 1974 (ERISA) and section 6059 of the<br>This Form is Open to Public |                        |  |             |                   |                    |  |
| -  | ployee Benefits Security Administration<br>ension Benefit Guaranty Corporation                                  |  | nue Code (the Code).   |  |             |                   | Inspection         |  |
|  |   | File as an attachme  |                        | and the second |             |                   |                    |  |
|  | calendar plan year 2017 or fiscal p   |  | /2017                  | and ending   | 12/31       | L/2017            |                    |  |
|  | Round off amounts to nearest do   | nar.<br>e assessed for late filing of this report  | unless reasonable ca   | use is established   | L.          |                   |                    |  |
|  | ame of plan   | e assessed for fate filling of this report   | uniess reasonable ca   | B Three-digit  |             |                   |                    |  |
|  | PHEN J. SASSOON DEFINED   | BENEFIT PLAN   |                        | plan numbe   |             | Þ                 | 002                |  |
|  |   |  |                        | ANNE THE PARTY OF  |             | -                 |                    |  |
| <b>C</b> n   |   |  |                        | D. England   | 110 - 11-   |                   |                    |  |
|  | lan sponsor's name as shown on l  | ne 2a of Form 5500 or 5500-SF  |                        | D Employer Ide   |             |                   | (EIN)              |  |
| STE  | PHEN J. SASSOON PLLC  |  |                        | 81   | -26368      | 66                |                    |  |
| Εт   | ype of plan: 🕱 Single 🔲 Multipl   | e-A Multiple-B   | Prior year plan size:  | 100 or fewer   | 7101-500    | ПМо               | re than 500        |  |
|  | Int I Basic Information   |  |                        |  |             |                   |                    |  |
| 1  | Enter the valuation date:   | Month 12 Day 31  | Year 2017              |  |             |                   |                    |  |
| 2  | Assets:   | Month Day  |                        | -  | 40          |                   |                    |  |
|  |   |  |                        |  | 2a          |                   | 248,41             |  |
|  | b Actuarial value   |  |                        |  | 2b          |                   | 248,41             |  |
| 3  | Funding target/participant count I  | preakdown:   | (1) Number of          | (2) Vested Funding (3) To  |             | (3) Total Funding |                    |  |
|  |   |  | participants           | Targ   | let         |                   | Target             |  |
|  | a For retired participants and ber  | eficiaries receiving payment   | 0                      |  |             | 0                 |                    |  |
|  |   | nts  | 0                      |  |             | 0                 |                    |  |
|  |   |  | 1                      |  | 126,8       | 26,888            |                    |  |
|  | Second |  | 1                      |  | 126,8       | 388               | 126,88             |  |
| 4  | If the plan is in at-risk status, che   | ck the box and complete lines (a) and  | I (b)                  |  | Wer         |                   |                    |  |
|  | a Funding target disregarding pre   | escribed at-risk assumptions   |                        |  | 4a          |                   |                    |  |
|  |   | assumptions, but disregarding transi<br>five consecutive years and disregardin   |                        | have been in   | 4b          |                   |                    |  |
| 5  |   | ·····  |                        |  | 5           |                   | 6.48 %             |  |
| 6  | Target normal cost  |  |                        |  | 6           |                   | 63,44              |  |
| Stat   | ement by Enrolled Actuary   |  |                        |  |             |                   |                    |  |
| aco  | ordance with applicable law and regulations.  | plied in this schedule and accompanying schedule<br>in my opinion, each other assumption is reasonable   |                        |  |             |                   |                    |  |
| Call Same  | bination, offer my best estimate of anticipated   | d experience under the plan.   |                        |  |             |                   |                    |  |
| G-110 QG   | HERE Michael B, Mc Elligott 05/01/2018  |  |                        |  |             |                   | 018                |  |
|  |   | Signature of actuary   | 2                      |  |             | Date              |                    |  |
|  | MICHAEL B. MCEL   | LIGOTT   |                        |  | 1'          | 7-0275            | 8                  |  |
| Type or print name of actuary Most recent enrollment nul |   |  |                        |  |             |                   |                    |  |
|  | MICHAEL B. MCEI   |  |                        |  |             | ) 987-            |                    |  |
|  | FOO OCEAN SUBER   | Firm name  |                        | Tel  | ephone nu   | umber (in         | cluding area code) |  |
|  | 500 OCEAN STREE   | 1, UNIT 133  |                        |  |             |                   |                    |  |
|  | US HYANNIS  | MA 02601   |                        |  |             |                   |                    |  |
|  |   | Address of the firm  |                        |  |             |                   |                    |  |
|  |   | regulation or ruling promulgated und   | er the statute in comp | leting this schedu   | le, check t | he box a          | nd see             |  |
| Instr  | uctions   |  |                        |  |             |                   |                    |  |

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

| D     | 2 |
|-------|---|
| Page  | / |
| 1 age |   |

| 7       Balance at beginning of prior year after applicable adjustments (line 13 from prior year)       0       0         8       Portion elected for use to offset prior years funding requirement (line 33 from prior year)       0       0         9       Amount remaining (line 7 minus line 8)       0       0       0         10       Interest on line 9 using prior year's actual return of   | Par  | tll Beg                   | ginning of Year         | Carryove        | r and Prefunding Ba                 | alances                |              |                   |              |  |          |            |
|--|--|---------------------------|-------------------------|-----------------|-------------------------------------|------------------------|--------------|-------------------|--------------|--|----------|------------|
| year       0       0         B Portion elected for use to offset prior year's funding requirement (line 35 from prior year)       0       0         10 Interest on line 0 using prior year's actual return of  | _  |                           |                         |                 |                                     |                        | (a) (        | Carryover balance | Э            | (b)                                    | Prefundi | ng balance |
| 8       Pertion elected for use to offset prior year's funding requirement (line 35 from prior year)       0       0         9       Anount remaining (line 7 minus line 8)       0       0         10       Interest on line 0 using prior year's actual return of  | I Balance at beginning of prior year after applicable adjustments (line 13 from prior year)  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| provyesh       0       0         9       Amount remaining (line 7 minus line 8)       0       0         10       Interest on line 9 using prior year's actual return of  | 8  |                           |                         |                 |                                     |                        |              |                   | 0            |  |          | 0          |
| 9 Amount remaining (ine 7 minus line 8)  |  | prior year) .             |                         |                 |                                     | • from                 |              |                   | 0            |  |          | 0          |
| 10       Interest on line 9 using prior year's actual return of000   | 9  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| 11 Prior year's excess contributions to be added to prefunding balance:       99,442         a Present value of excess (if any, of line 38 arow prior year)       99,442         b(1) Interest on the excess, if any, of line 38 arow prior year's actual return       0         b(2) Interest on line 38b from prior year's effective interest rate of <u>6.55</u> %       0         b(2) Interest on line 38b from prior year's effective interest rate of <u>6.55</u> %       0         c Total available at beginning of current plan year to add to prefunding balance.       99,442         d Portion of (c) to be added to perfunding balance       0         12 Other reductions in balances due to elections or deemed elections       0         14 Funding target attainment percentage       14       195.77 %         15 Adjusted funding target attainment percentage       14       195.77 %         16 Prior year's funding percentage for purposes of determining whether carryoverprefunding balances may be used to reduce       16         20.5.47 %       14       195.77 %         18 Contributions made to the plan is less than 70 percent of the funding target, enter such percentage       17         17 If the current value of the plan hyper's being high setter carryoverprefunding balances may be used to reduce       16         20.8.10 Date       (0) Amount paid by       (0) Amount paid by       (0) Amount paid by         (a) Date       (b) Amount pa   | 10   | Interest on lin           | ne 9 using prior year's |                 |                                     |                        | 0            |                   |              | _                                      |          |            |
| b(1) Interest on the excess, if any, or line 38a over line 38b from prior year<br>Schedule SB, using prior year's effective interest rate or   | 11   |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| Schedule SB, using prior year's effective interest rate of 6.65 %       0         b(2) Interest on line 38b from prior year's chedule SB, using prior year's actual return   |  |                           |                         |                 |                                     |                        | - 20         |                   |              |  |          | 99,442     |
| b(2)       Interest on line 38b from prior year's Schedule SB, using prior year's actual return       0         c T otal available at beginning of current plan year to add to prefunding balance       99,442         d Portion (c) to be added to prefunding balance       0         12       Other reductions in balances due to elections or deemed elections       0         13       Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)       0       0         14       Funding Percentages       14       195.77       %         15       Adjusted funding target attainment percentage       15       146.41       %         16       Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47       %         17       The current value of the passets of the plan is less than 70 percent of the funding target, enter such percentage       17       %         Part IV       Contributions and Liquidity Shortfalls       18       current value of the plan for the plan year by employees:       (c) Amount paid by  |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| return       0         c Total available at beginning of current plan year to add to prefunding balance       99,442         d Portion of (c) to be added to prefunding balance       0         12 Other reductions in balances due to elections or deemed elections       0         13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)       0       0         14 Funding target attainment percentage       14       195.77 %         15 Adjusted funding target attainment percentage       16       205.47 %         16 Prior year's funding precentage for purposes of determining whether carryover/perfunding balances may be used to reduce       16       205.47 %         16 Prior year's funding requirement       17       %         17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage       17       %         18 Contributions and Liquidity Shortfalls       18       20.47 %       (a) Date       (b) Amount paid by employer(s) and employees:       (c) Amount paid by employer(s)       (c) Amount paid by em   |  | Schedu                    | ule SB, using prior ye  | ar's effectiv   | e interest rate of6.6               | <u>55</u> %            |              |                   |              |  |          | o          |
| c       Total available at beginning of current plan year to add to prefunding balance.       99,442         d       Portion of (c) to be added to prefunding balance       0       0         12       Other reductions in balances due to elections or deemed elections       0       0       0         31       Balance at beginning of current year (line 9 + line 10 + line 11d - line 12).       0       0       0         9       rtdl       Funding target attainment percentage       14       195.77 %         15       Adjusted funding target attainment percentage       15       146.41 %         16       Proviser's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47 %         17       If the current value of the sasks of the plan is less than 70 percent of the funding target, enter such percentage       17       %         9       entity balances       (a) Date       (b) Amount paid by       (c) Amount paid by  |  |                           |                         |                 |                                     |                        |              | Star miles        |              |  |          |            |
| 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       0         14       Funding Percentages       14       195.77       %         15       Adjusted funding target attainment percentage       15       146.41       %         16       Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47       %         17       If the current value of the assets of the plan is less than 70 percent of the funding target. enter such percentage       17       %         18       Contributions made to the plan for the plan year by employer(s) and employees:       (a) Date       (b) Amount paid by       employer(s)       (c) Amount paid by       (d) Amount paid by <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>0</th></td<>   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          | 0          |
| 12       Other reductions in balances due to elections or deemed elections       0       0       0         13       Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)       0       0       0         14       Funding target attainment percentage       14       195, 77 %       15       146, 41 %         15       Adjusted funding target attainment percentage       15       146, 41 %       16       205, 47 %         16       Prior year's funding target attainment percentage       17       16       205, 47 %         17       If the current value of the plan is less than 70 percent of the funding target, enter such percentage       17       %         Part IV       Contributions and Liquidity Shortfalls       18       Contributions and Liquidity Shortfalls       18       Contributions made to the plan for the plan year by employer(s) and employees:       (a) Date       (b) Amount paid by       (c) Amount paid by       (b) Amount paid by       (c) Amount paid  |  |                           |                         |                 | And the second second second second |                        | Never -      | - 10 L R          |              |  |          | 99,442     |
| 13 Balance at beginning of current year (line 9 + line 10 + line 11 d - line 12)       0       0         Part III       Funding target attainment percentage       15       144 195.77 %         15 Adjusted funding target attainment percentage       15       146.41 %         16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47 %         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       0       0       0         18 Contributions made to the plan for the plan year by employer(s) and employees:       (a) Date       (b) Amount paid by       (c) Amount paid by   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          | 0          |
| Part III       Funding Percentages         14       Funding target attainment percentage       14       195.77 %         15       Adjusted funding target attainment percentage       15       146.41 %         16       Prior year's funding requirement       16       205.47 %         17       The current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage       17       %         18       Contributions and Liquidity Shortfalls       18       Contributions and Liquidity Shortfalls       (c) Amount paid by employer(s) and employees:       (a) Date (b) Amount paid by employer(s)       (c) Amount paid by e   |  |                           |                         |                 |                                     |                        |              |                   | 0            |  |          | 0          |
| 14       Funding target attainment percentage       14       195.77 %         15       Adjusted funding target attainment percentage       15       146.41 %         16       Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47 %         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       (a) Date       (b) Amount paid by       (c) Amount paid by         18       Contributions made to the plan for the plan year by employer(s) and employees:       (b) Amount paid by       (c) Amount paid by       (c) Amount paid by         04/17/2018       30,821       (b) Amount paid by       (c) Amount paid by       (c) Amount paid by       (c) Amount paid by       (c) Amount paid by         19       Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:       19a       0         20       Contributions and liquidity shortfalls:       19a       0       0         19       Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:       19a       0         20       Contributions and loadet towaid unpaid minimum required contributions from prior ye  | Contraction of the   | South Long Provide States |                         |                 | line 10 + line 11d - line 12        | )                      |              |                   | 0            |  |          | 0          |
| 15       Adjusted funding target attainment percentage       15       146.41 %         16       Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47 %         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       17       %         18       Contributions made to the plan for the plan year by employer(s) and employees:       (a) Date (b) Amount paid by employees       (b) Amount paid by employees       (c) Amount paid by   | And the second s |                           |                         | 0               |                                     |                        |              |                   |              |  |          |            |
| 16       Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce       16       205.47 %         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       17       %         18       Contributions and Liquidity Shortfalls       (c) Amount paid by employer(s) and employees:       (b) Amount paid by employer(s)       (c) Amount paid by employer(s) <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>14</td><td>195.77 %</td></td<>  |  |                           |                         |                 |                                     |                        |              |                   |              |  | 14       | 195.77 %   |
| current years funding requirement       10       205.47 %         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 and to the plan or the plan year by employer(s) and employees:       (a) Date       (b) Amount paid by       (c) Amount paid by  | 15   | Adjusted fund             | ding target attainmen   | t percentag     | e                                   |                        |              | ••••••            | •••••        |  | 15       | 146.41 %   |
| 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       (b) Amount paid by       (c) Amount paid by   | 10   | current year's            | s funding requirement   | r purposes<br>t | of determining whether car          | ryover/prefi           | unding bala  | nces may be use   | d to redu    | ice                                    | 16       | 205 47 %   |
| Part IV       Contributions and Liquidity Shortfalls         18       Contributions made to the plan for the plan year by employer(s) and employees: <ul> <li>(a) Date (MM-DD-YYYY)</li> <li>(b) Amount paid by employer(s)</li> <li>(c) Amount paid by employees</li> <li>(MM-DD-YYYY)</li> <li>(b) Amount paid by employees</li> <li>(c) Amount paid by employees</li> <li>(d) Date (MM-DD-YYYY)</li> <li>(e) Amount paid by employees</li> <li>(f) Amount paid by employees</li> <li>(g) Date (MM-DD-YYYY)</li> <li>(h) Amount paid by employees</li> <li>(f) Amount paid by employees</li> <li>(g) Date (MM-DD-YYYY)</li> <li>(g) Date (MM-DD-YYY)</li> <li>(g) Date (MM-DD-YYY)</li> <li>(g) Date (MM-DD-YYY)</li> <li>(g) Date (MM-DD-YYY)</li></ul>   | 17   | If the current            | value of the assets o   | f the plan is   | less than 70 percent of th          | e funding ta           | arget, enter | such percentage   |              |  | 17       |            |
| 18       Contributions made to the plan for the plan year by employer(s) and employees:       (a) Date       (b) Amount paid by       (c) Amou   | COVER MARKED   |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| (MM-DD-YYYY)       employer(s)       employees       (MM-DD-YYYY)       employer(s)       employees         04/17/2018       30,821              04/17/2018       30,821              04/17/2018       30,821               04/17/2018       30,821                 04/17/2018       30,821 <td< th=""><th>18</th><th>Contributions</th><th>made to the plan for</th><th>the plan ye</th><th>ear by employer(s) and em</th><th>ployees:</th><th></th><th></th><th></th><th></th><th></th><th></th></td<>   | 18   | Contributions             | made to the plan for    | the plan ye     | ear by employer(s) and em           | ployees:               |              |                   |              |  |          |            |
| Image: Second Secon |  | A-DD-YYYY)                |                         |                 |                                     |                        |              |                   | /            |  |          |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   | 04/  | 17/2018                   |                         | 30,821          |                                     |                        |              |                   |              |  |          |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   |  |                           |                         |                 |                                     |                        | _            |                   |              |  |          |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   |  |                           |                         | _               |                                     |                        |              |                   |              |  | _        |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   |  |                           |                         |                 |                                     |                        |              |                   |              |  | _        |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| 19 Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:       19a       0         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       19b       0         20 Quarterly contributions and liquidity shortfalls:       19c       30,259         a Did the plan have a "funding shortfall" for the prior year?       Yes X No       Yes X 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   | Conservation of  |                           |                         | 1.346           |                                     | Totale                 | 19(b)        |                   |              | 10/->                                  |          |            |
| 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       19b       0         c Contributions allocated toward minimum required contribution for current year adjusted to valuation date       19c       30,259         20 Quarterly contributions and liquidity shortfalls:  | 19   | Discounted e              | mployer contributions   | - see inst      | ructions for small plan with        | Constant of the second | The second   | 1                 | 1210 A.U.M.V |  |          | 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       30,259         20       Quarterly contributions and liquidity shortfalls:       19c       30,259         a       Did the plan have a "funding shortfall" for the prior year?       Yes X 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:       Yes No         Liquidity shortfall as of end of quarter of this plan year  |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| c       Contributions allocated toward minimum required contribution for current year adjusted to valuation date       19c       30,259         20       Quarterly contributions and liquidity shortfalls:   |  |                           |                         |                 |                                     |                        |              |                   | 1 months     |  |          |            |
| 20 Quarterly contributions and liquidity shortfalls:         a Did the plan have a "funding shortfall" for the prior year?         b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?         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  |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| a Did the plan have a "funding shortfall" for the prior year?  | 20 Quarterly contributions and liquidity shortfalls:   |                           |                         |                 |                                     |                        | usied to va  | iluation date ]   | 190          | 1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- | 25       | 30,259     |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          | Yes VINO   |
| 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) 1et  |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| Liquidity shortfall as of end of quarter of this plan year   |  |                           |                         |                 |                                     |                        |              |                   |              |  |          |            |
| (1) 101  |  |                           |                         |                 |                                     |                        |              |                   |              | Simola Allenation                      |          |            |
|  |  | (1)                       | 1st                     |                 | (2) 2nd                             |                        | (3)          | 3rd               |              |  | (4) 4th  | n          |

| Pa                   | art V Assumption   | ons Used To Determine                 | Funding Target and Targ  | et Normal Cost           |             |                            |  |  |  |
|----------------------|--|---------------------------------------|--|--------------------------|-------------|----------------------------|--|--|--|
| 21                   | Discount rate:   |                                       |  |                          |             |                            |  |  |  |
|                      | a Segment rates:   | 1st segment:<br>4.16 %                | 2nd segment:<br>5.72 %   | 3rd segment:<br>6.48 %   |             | N/A, full yield curve used |  |  |  |
|                      | b Applicable month (enter code)  |                                       |  |                          |             |                            |  |  |  |
| 22                   | 22 Weighted average retirement age   |                                       |  |                          |             |                            |  |  |  |
|                      | Mortality table(s) (se   |                                       |  | scribed - separate       | Substitu    |                            |  |  |  |
| Pa                   | rt VI Miscellane   | eous items                            |  |                          | -           | _                          |  |  |  |
| and the state of the |  |                                       | tuarial assumptions for the current                                | nian year? If "Ves " see | instruction |                            |  |  |  |
|                      |  |                                       |  |                          |             |                            |  |  |  |
| 25                   | Has a method chang   | e been made for the current pl        | an year? If "Yes," see instructions                                | regarding required attac | chment .    |                            |  |  |  |
|                      |  |                                       | Participants? If "Yes," see instruct                               | 0.00                     |             |                            |  |  |  |
|                      |  |                                       | ter applicable code and see instru                                 |                          |             |                            |  |  |  |
|                      |  |                                       | <u> </u>   |                          | 27          |                            |  |  |  |
| Pa                   | The Party of State of |                                       | Im Required Contribution   |                          |             |                            |  |  |  |
| 28                   |  |                                       | years  |                          | 28          | 0                          |  |  |  |
| 29                   |  |                                       | d unpaid minimum required contrib                                  |                          |             |                            |  |  |  |
|                      | (line 19a)   |                                       | <u></u>  | <u>.</u>                 | 29          | 0                          |  |  |  |
|                      | Dana Contraction   |                                       | ntributions (line 28 minus line 29)                                |                          | 30          | 0                          |  |  |  |
| Pa                   | rt VIII Minimum  | Required Contribution                 | For Current Year   |                          |             |                            |  |  |  |
| 31                   | Target normal cost a   | and excess assets (see instruct       | tions):  |                          |             |                            |  |  |  |
|                      |  |                                       |  |                          | 31a         | 63,444                     |  |  |  |
|                      | <b>b</b> Excess assets, if a   | applicable, but not greater than      | line 31a   |                          | 31b         | 63,444                     |  |  |  |
| 32                   | Amortization installm  | nents:                                |  | Outstanding Bala         | ance        | Installment                |  |  |  |
|                      | a Net shortfall amort  | ization installment                   |  |                          | 0           | 0                          |  |  |  |
|                      | b Waiver amortizatio   | on installment                        |  |                          | 0           | 0                          |  |  |  |
| 33                   |  |                                       | ter the date of the ruling letter gra<br>) and the waived amount . |                          | 33          |                            |  |  |  |
| 34                   |  |                                       | /prefunding balances (lines 31a - 3                                |                          | 34          | 0                          |  |  |  |
|                      |  |                                       | Carryover balance  | Prefunding Bala          | 2.01        | Total balance              |  |  |  |
| 35                   | Balances elected for   | use to offset funding                 |  |                          |             |                            |  |  |  |
|                      |  | · · · · · · · · · · · · · · · · · · · | 0  |                          | o           | 0                          |  |  |  |
| 36                   | Additional cash requ   | irement (line 34 minus line 35)       |  |                          | 36          | 0                          |  |  |  |
|                      | Contributions allocat  | ed toward minimum required c          | ontribution for current year adjuste                               | ed to valuation date     | 37          | 30,259                     |  |  |  |
| 38                   |  | ess contributions for current ye      |  |                          |             | 30,239                     |  |  |  |
|                      |  |                                       |  |                          | 38a         | 20.050                     |  |  |  |
|                      | 1. A   |                                       |  |                          | 38b         | 30,259                     |  |  |  |
| 1000                 |  |                                       |  |                          |             |                            |  |  |  |
|                      | 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)       39         40 Unpaid minimum required contributions for all years       40  |                                       |  |                          |             |                            |  |  |  |
|                      | The second secon | read over the set set of the          | Pension Relief Act of 2010   |                          |             | 0                          |  |  |  |
| 41                   | If an election was ma  | de to use PRA 2010 funding re         | lief for this plan:  |                          |             |                            |  |  |  |
| -                    |  |                                       |  |                          |             | 2 plus 7 years 15 years    |  |  |  |
|                      | b Eligible plan year(s) for which the election in line 41a was made  |                                       |  |                          |             |                            |  |  |  |
|                      |  |                                       |  |                          | 42          |                            |  |  |  |
| 43                   | Excess installment ac  | celeration amount to be carried       | d over to future plan years  |                          | 43          |                            |  |  |  |

# Schedule SB, line 19 -Discounted Employer Contributions

### STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

Valuation Date: 12/31/2017

|  | Date                            | Amount                    | Adjusted<br>Contribution | Adjusted<br>Prior Year<br>Contribution | Adjusted<br>Quarterly | Effective<br>Rate | Penalty<br>Rate |
|--|---------------------------------|---------------------------|--------------------------|--|-----------------------|-------------------|-----------------|
| Deposited Contribution<br>Applied to Additional Contribution | <b>04/17/2018</b><br>12/31/2017 | <b>\$30,821</b><br>30,821 | 30,259                   | 0                                      | 0                     | 6.48              | 0               |
| Totals for Deposited Contribution                            |                                 | \$30,821                  | \$30,259                 | \$0                                    | \$0                   |                   |                 |

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

STEPHEN J. SASSOON DEFINED BENEFIT PLAN

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

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

## Schedule SB, Part V Summary of Plan Provisions

### **STEPHEN J. SASSOON DEFINED BENEFIT PLAN**

81-2636866 / 002

#### For the plan year 01/01/2017 through 12/31/2017

| Employer:  | STEPHEN J. SASSOON PLLC  |  |  |  |  |
|--|--|--|--|--|--|
| Type of Entity -                                     | Sole-Proprietorship  |  |  |  |  |
|  | EIN: 81-2636866 TIN: Plan #: 002 Plan Type: Defined Benefit  |  |  |  |  |
| Dates:   | Effective - 01/01/2015 Year end - 12/31/2017 Valuation - 12/31/2017  |  |  |  |  |
| Eligibility:   | All employees excluding non-resident aliens, members of an excluded class and union  |  |  |  |  |
|  | Minimum age - 21 Months of service - 12  |  |  |  |  |
| Hours Required for -                                 | Eligibility - 1000 Benefit accrual - 500 Vesting - 1000  |  |  |  |  |
| Plan Entry -   | Anniversary date nearest eligibility satisfaction  |  |  |  |  |
|  | First of month coincident with or next following attainment of age 62 and completion of 3 years of participation Not provided  |  |  |  |  |
| Average Compensation:<br>Top Heavy Minimum Benefit - | Highest 3 consecutive years of service<br>Highest 5 consecutive top heavy years of participation   |  |  |  |  |
| Plan Benefits: Retirement -                          | Derived from the unit credit benefit formula below:  |  |  |  |  |
|  | 10% of average monthly compensation per year of service beginning year 1 limited to 10 year(s)   |  |  |  |  |
| Accrued Benefit -                                    | Unit credit based on service   |  |  |  |  |
|  | Minimum Benefit - None   |  |  |  |  |
|  | Maximum Benefit - None   |  |  |  |  |
|  | Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable<br>distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or<br>b) plan actuarial equivalence interest and mortality |  |  |  |  |
| Early Retirement -                                   | None   |  |  |  |  |
| Death Benefit -                                      | Present Value of Accrued Benefit   |  |  |  |  |
| Disability Benefit -                                 |  |  |  |  |  |
| Top Heavy Minimum:                                   | None   |  |  |  |  |
| IRS Limitations:                                     | 415 Limits - Percent: 100 Dollar: \$215,000  |  |  |  |  |
|  | Maximum 401(a)(17) compensation - \$270,000  |  |  |  |  |
| Normal Form:   | Life Annuity   |  |  |  |  |
| Optional Forms:                                      | Lump Sum<br>Life Annuity Guaranteed for 10 Years<br>Joint with 50%, 75% or 100% Survivor Benefit   |  |  |  |  |
| Vesting Schedule:                                    | 100% Vested immediately<br>Service is calculated using all years of service  |  |  |  |  |

## Schedule SB, Part V Summary of Plan Provisions

**STEPHEN J. SASSOON DEFINED BENEFIT PLAN** 

81-2636866 / 002

For the plan year 01/01/2017 through 12/31/2017

#### Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

#### <u>417(e):</u>

| Interest Rates - | Segment # | Years  | Rate % |  |
|------------------|-----------|--------|--------|--|
|                  | Segment 1 | 0 - 5  | 2.04   |  |
|                  | Segment 2 | 6 - 20 | 4.03   |  |
|                  | Segment 3 | > 20   | 4.82   |  |

Mortality Table - 17E - 2017 Applicable Mortality Table for 417(e) (unisex)

#### Actuarial Equivalence:

| Pre-Retirement -  | Interest -        | 5%  |
|-------------------|-------------------|---|
|                   | Mortality Table - | None  |
| Post-Retirement - | Interest -        | 5%  |
|                   | Mortality Table - | G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) |