Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

Part I Annual Report Identification Information												
For calend	ar plan year 2018 or t	fiscal plan year beginning 01/01	/2018	and ending 12	2/31/2018							
A This ret	turn/report is for:	X a single-employer plan		olan (not multiemployer) (mployer information in ac	_							
		a one-participant plan	a foreign plan			,						
B This reti	urn/report is	the first return/report	the final return/report									
		an amended return/report	a short plan year retu	ırn/report (less than 12 m	onths)							
C Check	box if filing under:	X Form 5558	automatic extension		DFVC progra	m						
	_	special extension (enter desc	' '									
Part II	Basic Plan Info	ormation—enter all requested in	nformation									
1a Name MELUCCI, C	•	LLP, DEFINED BENEFIT PENSIC	ON PLAN		1b Three-dig plan num (PN) ▶	·						
					1c Effective	date of plan 01/01/2005						
2a Plan sponsor's name (employer, if for a single-employer plan) Additional description of the latest tensor of t												
				structions)	(EIN)	13-4009789						
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) MELUCCI, CELAURO & SKLAR, LLP 212-244												
					2d Business	code (see instructions)						
136 MADISC						541110						
6TH FLOOR NEW YORK,												
3a Plan a	3a Plan administrator's name and address X Same as Plan Sponsor. 3b Administrator's EIN											
Ju Flaira		and address A came as hamope	511001.		OD / tallillioti							
					3c Administr	ator's telephone number						
		ne plan sponsor or the plan name I			4b EIN							
		onsor's name, EIN, the plan name	and the plan number from	the last return/report.	Ad DN							
a Spons C Plan N	or's name				4d PN							
C FIAITI	varrie											
5a Total	number of participant	s at the beginning of the plan year			5a	4						
b Total	number of participant	s at the end of the plan year			5b	4						
		n account balances as of the end o	. , , ,	•	5c							
d(1) Tot	al number of active pa	articipants at the beginning of the p	olan year		5d(1)	3						
		articipants at the end of the plan ye			5d(2)	3						
		o terminated employment during th			5e	0						
Caution: A	A penalty for the late	or incomplete filing of this retu	rn/report will be assessed	d unless reasonable cau								
SB or Sche		other penalties set forth in the instru and signed by an enrolled actuary, nplete.										
SIGN	Filed with authorized	d/valid electronic signature.	10/06/2019	JEFFREY SKLAR								
HERE	Signature of plan	administrator	Date	Enter name of individ	ual signing as pl	an administrator						
SIGN	Filed with authorized	d/valid electronic signature.	10/06/2019	JEFFREY SKLAR		_						
HERE	Signature of empl	loyer/plan sponsor	Date	Enter name of individ	idual signing as employer or plan sponsor							

Form 5500-SF (2018) Page **2**

6a		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							X Yes	No			
	If you answered "No" to either line 6a or line 6b, the plan cann		,					<u> </u>	.,0			
С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes X No	Not determin	ied			
	If "Yes" is checked, enter the My PAA confirmation number from the	e PBGC p	remium filing for this pl	an yea	r			(See instruction	ıs.)			
Pa	rt III Financial Information											
7	Plan Assets and Liabilities		(a) Beginning o	of Year			(b) End	l of Year				
а	Total plan assets											
b	Total plan liabilities											
С	Net plan assets (subtract line 7b from line 7a)											
8	Income, Expenses, and Transfers for this Plan Year (a) Amount (b) 1											
<u>а</u>	Contributions received or receivable from: (1) Employers											
	(2) Participants	8a(2)										
	(3) Others (including rollovers)	8a(3)										
b	Other income (loss)	8b		42								
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						42				
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d										
е	Certain deemed and/or corrective distributions (see instructions)	8e										
f	Administrative service providers (salaries, fees, commissions)	8f										
g												
h	Total expenses (add lines 8d, 8e, 8f, and 8g)											
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)											
j	Transfers to (from) the plan (see instructions)	8j										
Pai	rt IV Plan Characteristics											
9a	If the plan provides pension benefits, enter the applicable pension 1A	feature co	odes from the List of Pla	an Cha	racteri	stic Co	des in the ins	tructions:				
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plar	n Chara	acterist	tic Code	es in the insti	ructions:				
Par	t V Compliance Questions											
10	During the plan year:				Yes	No		Amount				
а	Was there a failure to transmit to the plan any participant contribu											
	described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	,	,	10a		X						
b	Were there any nonexempt transactions with any party-in-interest	? (Do not	include transactions			X						
	reported on line 10a.)			10b	X	^						
				10c	^			40000				
d	by fraud or dishonesty?			10d		Χ						
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.)												
				10f								
g	, , , , , , , ,			10g		X						
	2520.101-3.)	` 		10h								
i	exceptions to providing the notice applied under 29 CFR 2520.10	•		10i								

Form 5500-SF (2018)	Page 3- 1
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Part	/I Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sche (Form 5500) and line 11a below)	edule S	В	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 section ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	302 of	:	🗆 `	Yes X	No				
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and granting the waiver		he date	of the lette Year _						
lf y	ou 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)										
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A					
Part '	/II Plan Terminations and Transfers of Assets									
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	s X N	lo					
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a								
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			Yes X	No					
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to								
1	3c(1) Name of plan(s): 13c(2) I	EIN(s)		13c(3) PN(s)					

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Fo	For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018													
•	Round off	amounts to	nearest dollar.											
•	Caution: A	penalty of \$	1,000 will be ass	essed for late filing of	this repo	rt unless reasona	able caus	e is establish	ed.					
	Name of pla				NOIGNE			B Three-c	ligit					
	MELUCCI, (SELAURO &	SKLAR, LLP, DI	EFINED BENEFIT PEI	NSION P	LAN	ļ	plan nu	mber (PN	I)	•	001		
С	Plan sponso	r's name as	shown on line 2a	a of Form 5500 or 5500	0-SF			D Employe	r Identific	ation I	Number (E	EIN)		
			SKLAR, LLP						13-40		•	,		
Ε	Type of plan:	X Single	Multiple-A	Multiple-B		F Prior year plan	n size: X	100 or fewer	101-	500	More th	an 500		
F	Part I	Basic Info	rmation											
1	Enter the	valuation da	te: N	Month 12 Da	ay <u>31</u>	Year <u>20</u> 1	18					_		
2	2 Assets:													
	a Market value													
	b Actuarial value													
3	3 Funding target/participant count breakdown (1) Number of (2) Vested Funding (3) Total Funding													
a For retired participants and beneficiaries receiving payment														
				g paymen		-		<u></u> 1			35935	<u>0</u> 35935		
						H-		3			269162	269162		
						F		4			305097	305097		
4				box and complete line		I	Г	<u>.</u>			000001	000007		
				ed at-risk assumptions				1	4a					
			0.	mptions, but disregard										
				secutive years and disr										
5	Effective	nterest rate.							5			6.09 %		
6	Target no	rmal cost							6			0		
Sta	-	Enrolled Act	•	in this schedule and accompa	anvina aaba	dulas statements and	l attachment	a if any ia comple	to and accur	roto Eo	oh proporihad	Lacoumption was applied in		
	accordance wit	n applicable law a	and regulations. In my	opinion, each other assumption opinion opinion, each other assumption opinion.										
	<u> </u>		ate of annoqued exp	onence ander the plant										
	SIGN HERE										10/06/201	۵		
			Signa	ature of actuary							Date	<u> </u>		
E	ED STEINME	TZ	Oigne	action of dotadily							17-04803	3		
			Type or pr	rint name of actuary				-	Most	recent		nt number		
	845-425-8532													
			F	Firm name				T	elephone	numb	per (includ	ing area code)		
	HILLTOP L MONSEY, N								-		-	•		
	2,11													
			Add	lress of the firm				=						
lf +h	o actuany ha	e not fully ref			natad und	lor the statute in	completi	na this sohod	ıla abadı	the h	ov and ass			
	e actuary na	s not fully fet	iecieu any regula	ation or ruling promulg	jateu und	iei trie statute in	completif	ig triis scriedt	ne, check	uie D	ux and see			

Page 2	2 -	1
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Schedule SB (Form 5500) 2018

Pa	art II	Begir	ning of Year	Carryov	er and Prefunding Ba	lances						_			
							(a) C	arryover balance		(b) P	refundin	g balance			
7		•	•		able adjustments (line 13 fror			411				0			
8			•	-	nding requirement (line 35 fro			0				0			
9	Amount i	emaining	g (line 7 minus line	8)				411				0			
10	Interest of	on line 9	using prior year's	actual retu	rn of <u>0.01</u> %			0				0			
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:										
	a Preser	nt value o	of excess contribut	ions (line 3	38a from prior year)							0			
					a over line 38b from prior yea e interest rate of%					0					
	• •			-	edule SB, using prior year's a							0			
C Total available at beginning of current plan year to add to prefunding balance												0			
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			
	Part III Funding Percentages														
14 Funding target attainment percentage															
15		15	113.15%												
	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement														
17	_										17	%			
Р	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage														
18					ar by employer(s) and emplo	-				1					
(1)	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees		Date D-YYYY)	(b) Amount pa employer(s		(с	Amoun (: emplo	it paid by vees			
,		· ·	. ,		, ,	•	,	, ,	•						
							1								
						Totals ►	18(b)			18(c)					
19					uctions for small plan with a										
	_				num required contributions fr			 _	9a			0			
				-	usted to valuation date				9b			0			
					red contribution for current yea	ar adjusted t	o valuation da	ate 1	9с			0			
20	-		itions and liquidity		o prior voc-2							Vac V N			
			-		e prior year?							Yes X No			
			•		installments for the current y		n a timely ma	anner?			L	Yes No			
	C If line	20a is "Y	es," see instructio	ns and cor	nplete the following table as		of this plan :	/00r							
		(1) 1s	t		Liquidity shortfall as of end (2) 2nd	or quarter		/ear 3rd		((4) 4th				
		.,			, ,		. , _								

Part V Assumptions Used to Determine Funding Target and Target Normal Cost													
	art V	-	ons Used 1	to Determine	Funding	Target and Ta	rget Norm	ial Cost					
21	Discount		1ot o	oamont:	200	d coamont:		Ord coamont:					
	a Segm	ent rates:	1818	egment: 3.92%	2110	d segment: 5.52%	`	3rd segment: 6.29 %		N/A, full yield curve used			
	b Applic	able month (er	nter code)						21b	0			
22	Weighte	d average retir	ement age						22	65			
23	Mortality	table(s) (see	instructions)	Prior regulation	n: X	Prescribed - con	nbined	Prescribed	d - separa	te Substitute			
				Current regular	tion:	Prescribed - con	nbined	Prescribed	d - separa	te Substitute			
Pa	art VI	Miscellane	ous Items		<u>_</u>			<u> </u>					
24	Has a ch	nange been ma	ade in the non-	prescribed actua	rial assumption	ons for the current	plan year? I	f "Yes," see i	nstruction	s regarding required			
	attachme	ent								Yes X No			
25	Has a m	ethod change l	been made for	the current plan	year? If "Yes	s," see instructions	regarding re	quired attach	ment				
26	26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment												
27				ding rules, enter		ode and see instru	ctions regard	ing	27				
P	Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years												
28	Unpaid r	minimum requii	red contributio	ns for all prior ye	ars				28	0			
29													
30	30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)												
Pa	Part VIII Minimum Required Contribution For Current Year												
31	31 Target normal cost and excess assets (see instructions):												
	a Target normal cost (line 6)												
	b Exces	s assets, if app	olicable, but no	t greater than lin	e 31a				31b				
32	Amortiza	ation installmen	nts:				Outs	tanding Bala	nce	Installment			
	a Net sh	ortfall amortiza	ation installme	nt					0	0			
	b Waive	r amortization	installment						0	0			
33	If a waive (Month _					he ruling letter gra waived amount			33				
34	Total fun	nding requireme	ent before refle	ecting carryover/p	prefunding ba	lances (lines 31a	· 31b + 32a +	· 32b - 33)	34	0			
					Carryo	over balance	Pre	funding balar	nce	Total balance			
35		s elected for us		-									
36	Addition	al cash require	ment (line 34 ı	minus line 35)					36	0			
37				•		urrent year adjuste		`	37	0			
38	Present	value of exces	s contributions	for current year	(see instructi	ons)							
	a Total (excess, if any,	of line 37 over	r line 36)					38a	0			
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b												
39	Unpaid r	minimum requii	red contributio	n for current year	r (excess, if a	ny, of line 36 over	line 37)		39	0			
40	Unpaid r	minimum requii	red contributio	ns for all years					40	0			
Pa	rt IX	Pension	Funding R	elief Under P	ension Re	elief Act of 201	I0 (See In	structions	s)				
41	If an elec	ction was made	to use PRA 2	2010 funding relie	of for this plan	:							
	a Sched	ule elected								2 plus 7 years 15 years			
	b Eligible plan year(s) for which the election in line 41a was made												

Form 5500-SF

Department of the Tressury Internal Revenue Service

Department of Labor Employee Benefits Securey Administration Pension Banafit Guarardy Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

2018

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

on since of the first control of the	Complete all entries in	accordance with the le	steriations to the F	****	Inspection						
Annual Report Identification Information Complete all entries in accordance with the instructions to the Form 5500-SF. Inspection											
For calendar plan year 2018 or	fiscal plan year beginning	01/01/201	8 and ending	15/3	7 /2010						
A This return/report is for:	x a single-employer plan	a multiple-employ	er plan (not multiemploy	er) (Filers cher	1/2018 king this box must attach with the form instructions.)						
B This return/report is:	a one-participant plan the first return/report	a foreign plan the final return/rep		in accordance	with the form instructions.)						
	an amended return/report	a short plan year i	eturn/report (less than 1	2 months)							
C Check box if filing under	▼ Form 5558 □ special extension (enter desc		าก		VC program						
1a Name of plan	ormation enter all requested	I information			and an action for public tops of the second section of the second section and the second section of the section of the second section of the section of the second section of the s						
	SKLAR, LLP, DEFINED BE	ENEPIT PENSION PL	AN .	(PN)	number 001						
2	. One of the state			1C Effect	ive date of plan 1/2005						
City or town, state or province	nyer, if for a single-employer plan) im, apt., suite no, and street, or P.c re, country, and ZIP or foreign post	O Box) tal code (if foreign, see in	nstructions)	2b Emplo	pyer Identification Number 13-4009789						
MELUCCI, CELAURO &	SKLAR, LLP	, , , , , , , , , , , , , , , , , , , ,	on dollaria)	2c Spons	or's telephone number 244-6222						
31 EAST 32ND STREET 4TH FLOOR US NEW YORK MY 18016				2d Busine 5411	ess code (see instructions) 10						
	d address X Same as Plan Sno	41 C/2 C	manager and the second								
a Plan administrator's name and address [X] Same as Plan Sponsor 3b Administrator's EIN											
				3c Admini	strator's telephone number						
If the name and/or EIN of the this plan, enter the plan spons 8 Sponsor's name	plan sponsor or the plan name has lor's name, EIN, the plan name am	s changed since the last d the plan number from t	return/report filed for he last return/report.	4b EIN							
C Plan Name				4d PN							
	Mikawanga akun ing dan gada angada ka kalinin kangan, an	A. and company building the company of the company									
 Total number of participants at Total number of participants at 	the beginning of the plan year	tteres properties and the second sections of the second sections of the second sections of the second sections of the second sec	1444 po 64444 (M394444 439444 44944 44944 44944 44944 44944 44944 44944 44944 44944 44944 44944 44944 44944 449	5a	4						
The state of participating with His	the end of the plan yearcount balances as of the end of the			5b	4						
,	pants at the beginning of the plan	******	commonition plans	5c							
		year	######################################	5d(1)	3						
(2) Total number of active participants who terroless than 100% vested	ninated employment during the pla	an year with accrued ben	efits that were	5d(2)	3						
	**************************************	*************************	***************************************	5e	0						
nder penalties of perjury and other B or Schedule MB completed and elief, it is true, correct, and complete	incomplete filing of this return/re penalties set forth in the instruction signed by an enrolled actuary, as welle.	eport will be assessed ons. I declare that I have well as the electronic ver	unless reasonable cau examined this return/rep sion of this return/report	ise is establish bort, including, i , and to the bes	ied. f applicable, a Schedule it of my knowledge and						
16/2		10/60/19 T	JEFFERFY.	SKLAR	The second secon						
Signature of plan adminis	treftor		inter name of individual	where the property is the property of the party of the pa	et devining the transfer						
10		110/10/19	TEFFREY	SKLAR							
Signature of employeruna	n'sponsor	Date E	inter name of individual								
r Paperwork Reduction Act Notice	ra esa tha lanta atlanta		of the state of th	admind as auth	ovyer or plan sponsor						

	Form 5500-SF 2018									
6a	Were all of the plan's assets during the plan year invested in eligible	le assets	2 (See instructions)			***************************************			proma	· · · · · · · · · · · · · · · · · · ·
b	Are you claiming a waiver of the annual examination and report of	an indana	andont qualified with the			~		********	GE,1 . 9 .	s [_]No
	4 data 25 of 17 2520, 104-407 (See instructions on waiver eligibility a	and condi	itions)						XYes	з Пис
	" you driswered" No "to either line ba or line bb, the plan cann	ot use Fo	orm 5500-SF and must	incto	ad un	A E	- EE01		·· (A):C3	, [_]IM
С	if the plan is a defined benefit plan, is it covered under the PBGC in	nsurance	program (see ERISA se	ction	4021)	?		ac v	No □Not	determir
	If "Yes" is checked, enter the My PAA confirmation number from th	e PBGC	premium filing for this ye	ear				L	(See instr	
P	art III Financial Information			***************************************				************		donons.,
7	Plan Assets and Liabilities	T								- And the desire of the latest and t
a	Total plan assets	ļ	(a) Beginning	of Y	ear			(b) E	End of Year	
b	Total plan liabilities	1		308	,953			*****	308	,995
c	Net plan assets (subtract line 7b from line 7a)	7b								
8	Income, Expenses, and Transfers for this Plan Year	7c		308,	953				308	,995
a	Contributions received or receivable from:	ļ	(a) Amou	nt				((b) Total	
***********	(1) Employers	8a(1)								
	(2) Participants	8a(2)	The second secon			\dashv	***************************************			
	(3) Others (including rollovers)	8a(3)		•	***************************************		***************************************			***************
b	Other income (loss)	8b			42	_				
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				_				
d	Benefits paid (including direct rolloyers and insurance premiums						····		and the second s	42
e	to provide benefits)	8d					·	****		
	Certain deemed and/or corrective distributions (see instructions)	8e								***************************************
	Administrative service providers (salaries, fees, commissions)	8f								-
	Other expenses	8g								THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM
- <u>!</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							- Andrews - Andr	
	Net income (loss) (subtract line 8h from line 8c)	8i								42
	Transfers to (from) the plan (see instructions)	8j								
	rt IV Plan Characteristics							***************************************		
уа	If the plan provides pension benefits, enter the applicable pension fea 1A	ature code	es from the List of Plan (Chara	cterist	tic Cod	des in t	he instr	ructions;	tramento, espesia inhabetara coma
b	If the plan provides welfare benefits, enter the applicable welfare feati	ure codes	s from the List of Plan Cl	haraci	teristic	Code	s in th	e instru	ctions:	
Pai	rt V Compliance Questions							**************************************		All (All true Proposition and page 10, 10, 10, 20
0	During the plan year:				Yes	No	N/A	***************************************	A recent	***************************************
a	and a telliare to treme plan any participant contribution	ons within	the time period	T	1.00	110	18/74		Amount	
	described in 29 CFR 2510.3-102? (See instructions and DOL's Volu	intary Fid	uciary Correction							
L	Program)	************	**************************************	10a		x				
	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				A	0.000
a	Did the plan have a loss, whether or not reimbursed by the plan's fid by fraud or dishonesty?	elity bond	d, that was caused	10d		х			4	0,000
e	Were any fees or commissions paid to any brokers, agents, or other	persons	by an insurance				+			

10e

10f

10g

10h

X

X

Х

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.)

2520.101-3.)

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

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

	Form 5500-SF 2018 P	Page 3 -					
Pai	1 VI Pension Funding Compliance				***************************************		فدارسه المعافري فاراوان والإستان فالمدادة والمساوات
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes." see i (Form 5500 and line 11a below)			te Schedul	e SB	X Yes	☐ No
112	Is this a defined contribution plan subject to the minimum funding requirements of each	5500) line	40	11a	2 of		
a	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	*************	**************	*************	***********	Yes	L
******************	If a waiver of the minimum funding standard for a prior year is being amortized in this pl granting the waiverou completed lines 3, 9, and 10 of Schedule MB (Form 5500), an				er the date		
b	Enter the minimum required contribution for this plan year	nd skip to l	ne 13.	12b			
С	Enter the amount contributed by the employer to the plan for the plan year	*************	*****************	. 12c	**************************************		PORT PORT PER CONTRACTOR (Service Contractor)
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a m negative amount)	*************	*******	120			
2000	Will the minimum funding amount reported on line 12d be met by the funding deadline?	************	***********		Yes []	No 🗌	N/A
Part 13a	The state of the s	- h-Barrer serva de l'April (1900, 1980) (1900, 1900)					
	Has a resolution to terminate the plan been adopted in any plan year?	***********	***************************************		<u> Yes</u>	X No	and the second s
b	Were all the plan assets distributed to participants or beneficiaries, transferred to anothe control of the PBGC?	r plan, or bi	ought under	the	Ye	s X	No
C	If, during this plan year, any assets or liabilities were transferred from this plan to another which assets or liabilities were transferred. (See instructions.)	r plan(s), id	entify the pla	in(s) to	***************************************	***************************************	·····

13c(2) EIN(s)

13c(3) PN(s)

13c(1) Name of plan(s):

Actuarial Assumptions

The following were the actuarial assumptions used in determining the Plan costs for the December 31, 2018 valuation of the Plan:

- 1. The 2018 Funding Target-Combined- Mortality Table.
- 2. Interest IRC 430(h) HATFA Funding Segment Rates:

Rate 1 - 0-5 years 3.92% Rate 2 - 6-20 years 5.52% Rate 3 - over 20 years 6.29%

- 3. Salaries were assumed to remain constant until Normal Retirement Date.
- 4. The liabilities were not discounted in advance for anticipated employee turnover.
- 5. Normal Retirement is Age 62, and completion of 25 years of service.
- 6. A Unit Credit Cost Method as prescribed in IRC Section 430.

Plan Provisions

Eligibility An employee becomes a member of the Plan upon

attainment of age 21 and completion of 12 months

of Service.

Benefit 8% of Average Compensation for each Year of

Service. Maximum 7 years.

Death Benefit The present value of the member's accrued

benefits.

Schedule SB attachment, line 22

The weighted average retirement age was determined by calculating the arithmetic average of all the participants' estimated retirement age.

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SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2018

OMB No. 1210-0110

This Form is Open to Public Inspection

	▶ File as an attachment to Form 5500 or 5500-SF.														
For	calendar pl	an year 2018	or fiscal p	olan year begi	nning	01/	01/	2018			and ending	12/	31/201	8	
▶R	Round off a	mounts to r	nearest do	ollar.											
▶c	aution: A	penalty of \$1	,000 will b	e assessed fo	or late filing	of this re	port ι	ınless reaso	nable ca	ause is	s established	d			
A N	ame of plar	า								В	Three-digit	t			
MELU	JCCI, CE	LAURO &	SKLAR,	LLP, DEFI	NED BEN	EFIT P	ENS	ION PLAN			plan numb	er (PN)	•	001	
C PI	lan sponsoi	r's name as s	shown on I	ine 2a of Forn	n 5500 or 5	500-SF				D	Employer Ide	entificati	on Numbe	er (EIN)	
MELU	JCCI, CE	LAURO &	SKLAR,	LLP							13	3-4009	789		
Ет	ype of plan:	X Single	Multipl	e-A Mult	tiple-B		F	Prior year pla	ın size:	x 100	or fewer]101-50	00 M	ore than 500	
Pa	Part I Basic Information														
1	Enter the	valuation dat	e:	Month	12	Day	31	Year	2018						
2	Assets:		-												
	a Market v	/alue			• • • • • • • • • • • • • • • • • • • •		••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • •			2a			308,995
	b Actuaria	l value			• • • • • • • • • • • • • • • • • • • •		••••	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • •			2b			308,995
3	333/33														
	a For retired participants and beneficiaries receiving payment														
				ints	• • •		Г		1			35	, 935		35,935
									3	3		269	,162		269,162
									4	ı l		305	,097		305,097
4				ck the box an				(b)		$\overline{\Box}$					
	•			escribed at-ris		, ,		, ,			[4a			
	b Funding	target reflec	ting at-risk	assumptions	, but disreg	arding tra	ansitio	on rule for pl	ans that	t have		4b			
5					-							5			6.09 %
6	Target nor	mal cost			•••••			• • • • • • • • • • • • • • • • • • • •	• • • • • • • •			6			
To the	he best of my kordance with ap	oplicable law and	formation sup regulations. I	plied in this sched n my opinion, each d experience under	h other assumpt										
	IGN ERE	2	S a	tein	meZ	2				_	10/6	6/201	9		
			,	Signature of a	ctuary								Date	Э	
		ED STEIN	METZ							_			17-0480)3	
			Туре	or print name	of actuary								cent enro	llment numbe -8532	er
				Firm nam	ne					-	Tel			ncluding area	a code)
		1 HILLTO	P LANE												
	us	MONSEY			NY 10952	<u> </u>				_					
				Address of th	ne firm										
If the	actuary ha	s not fully ref	lected any	regulation or	ruling prom	ulgated ı	under	the statute	in comp	leting	this schedul	e, check	the box a	and see	

	<u>s</u>	chedule	e SB (Form 5500) 2018		Page 2	!						
Pa	rt II	Beg	inning of Year Carryov	ver and Prefunding Bala	ances							
					(a) Carryover balance			(b)	(b) Prefunding balance			
7				licable adjustments (line 13 fro				411			C	
8	8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)						0				C	
9	• • •						411			C		
10											C	
11												
	a Pre	sent va	lue of excess contributions (lin	ne 38a from prior year)							C	
	٠,	(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of %								C		
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual											
	r	eturn	•••••	• • • • • • • • • • • • • • • • • • • •							C	
	C Tota	al availa	able at beginning of current pla	an year to add to prefunding ba	alance .					0		
	d Portion of (c) to be added to prefunding balance									C		
	2 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)									C		
Pa	rt III	Fu	inding Percentages									
14	Funding target attainment percentage							14	113.15 %			
		Adjusted funding target attainment percentage						15	113.15 %			
16		Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement						16	109.68 %			
_17	If the c	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage					17	%				
Pa	rt IV	Co	ontributions and Liquid	dity Shortfalls								
18	Contrib	utions	made to the plan for the plan	year by employer(s) and emplo	oyees:							
(M	(a) Date (MM-DD-YYYY)		(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (b) Amount paid by employer(s)			y (c) Amount paid by employees				
	Totals ► 18(b)						18(c	18(c)				
19	Discou	nted er	mployer contributions see in	structions for small plan with a	valuation	date after	the beginning of t	he year	:	•		
				nimum required contributions f				19a				
	b Con	tributio	ns made to avoid restrictions a	adjusted to valuation date	•••••		• • • • • • • • • • • • • • • • • • • •	19b				
				-					İ			

19	Discounted employer contributions see instructions for small plan with a valuation date after the beginning of the year:									
	a Contributions allocated toward	Contributions allocated toward unpaid minimum required contributions from prior years			19a					
	b Contributions made to avoid res	Contributions made to avoid restrictions adjusted to valuation date								
	c Contributions allocated toward r	minimum required o	contribution for cur	rent year adjusted to v	valuation date	19c			0	
20	Quarterly contributions and liquidit	y shortfalls:								
	a Did the plan have a "funding shortfall" for the prior year?								No	
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?								No	
	c If line 20a is "Yes," see instructi	ons and complete	the following table	as applicable:						
	Liquidity shortfall as of end of quarter of this plan year									
	(1) 1st	(2)	2nd	(3)	3rd		(4)	4th		

Part V Assumption	ons Used To Determine	Funding Target and Targ	et Normal Cost								
21 Discount rate:											
a Segment rates:	1st segment: 3.92 %	2nd segment: 5.52 %	3rd segment: 6.29 %	1	N/A, full yield curve used						
b Applicable month	(enter code)	• • • • • • • • • • • • • • • • • • • •		21b	0						
22 Weighted average re	etirement age	• • • • • • • • • • • • • • • • • • • •		22	65						
23 Mortality table(s) (se											
Part VI Miscellaneous items											
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required											
	attachment										
25 Has a method chang	ge been made for the current p	lan year? If "Yes," see instructions	regarding required attac	chment	Yes X No						
26 Is the plan required	to provide a Schedule of Active	e Participants? If "Yes," see instruc	tions regarding required	attachmen	t Yes X No						
27 If the plan is subject	to alternative funding rules, er	nter applicable code and see instru	ctions regarding	27							
attachment											
Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years											
		years		28							
• •	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)										
30 Remaining amount of	of unpaid minimum required co	entributions (line 28 minus line 29)		30							
Part VIII Minimum	Required Contribution	For Current Year									
31 Target normal cost a	and excess assets (see instruc	tions):									
a Target normal cos	t (line 6)			31a	0						
b Excess assets, if a	applicable, but not greater than	line 31a		31b							
32 Amortization installn	nents:		Outstanding Bala	nce	Installment						
a Net shortfall amor	tization installment										
b Waiver amortization	on installment										
33 If a waiver has been (Month	33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount										
34 Total funding require	ment before reflecting carryove	1b + 32a + 32b - 33)	34	0							
		Carryover balance	Prefunding Bala	nce	Total balance						
35 Balances elected for requirement	r use to offset funding										
36 Additional cash requ	uirement (line 34 minus line 35))		36	0						
37 Contributions allocate	37	0									
(line 19c)											
a Total (excess, if any, of line 37 over line 36)											
b Portion included in	38b	0									
39 Unpaid minimum red	39	0									
•	40	0									
40 Unpaid minimum required contributions for all years											
41 If an election was made to use PRA 2010 funding relief for this plan:											
a Schedule elected											
b Eligible plan year(s) for which the election in line 41a was made											