

**ISLAND DENTAL SPECIALTIES, LLC**

**PROFIT SHARING PLAN**

**January 1, 2014 – December 31, 2014**

**L & S PENSION SERVICES**

9747 Business Park Avenue

San Diego, CA 92131

Phone: (858) 693-6700

Fax: (858) 549-3454

[garylsp@sbcglobal.net](mailto:garylsp@sbcglobal.net)

To: Dr. E Olutayo Delano

From: Gary Berman

Date: March 9, 2015

Re: E Filing of Form 5500-SF or Form 5500  
Island Dental Specialties, LLC Profit Sharing Plan

Enclosed you will find a copy of the tax return related to your Company's Plan for the year ending December 31, 2014.

Review the Form, sign and date, and then return a signed copy to us. Our office will then file your return on your behalf electronically with the Department of Labor / Internal Revenue Service via EFAST2.

Please note that you may return the signed Form to us via scan, fax or mail. Only the page of the Form 5500-SF or 5500 with your signature needs to be returned to our office.

The initial due date for filing is July 31, 2015.

Please contact our office if you have any questions.

**Form 5500-SF**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Short Form Annual Return/Report of Small Employee  
Benefit Plan**

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

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

**COPY**  
OMB Nos. 1545-0047  
1210-0089

**2014**

**This Form is Open to  
Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

- A** This return/report is for:
- a single-employer plan
  - a multiple-employer plan (not multiemployer) (filers checking this box must attach a list of participating employer information in accordance with the form instructions)
  - a one-participant plan
  - a foreign plan
- B** This return/report is:
- the first return/report
  - the final return/report
  - an amended return/report
  - a short plan year return/report (less than 12 months)
- C** Check box if filing under:
- Form 5558
  - automatic extension
  - DFVC program
  - special extension (enter description)

**Part II Basic Plan Information—enter all requested information**

<b>1a</b> Name of plan ISLAND DENTAL SPECIALTIES, LLC PROFIT SHARING PLAN	<b>1b</b> Three-digit plan number (PN) ▶	001
	<b>1c</b> Effective date of plan	01/01/2010
<b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) ISLAND DENTAL SPECIALTIES, LLC  4504 ESTATE DIAMOND, SUITE 1-2  CHRISTIANSTED VI 00820	<b>2b</b> Employer Identification Number (EIN)	98-0480106
	<b>2c</b> Sponsor's telephone number	(340) 778-3636
	<b>2d</b> Business code (see instructions)	621210
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	<b>4b</b> EIN	
<b>a</b> Sponsor's name	<b>4c</b> PN	
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b>	5
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b>	5
<b>c</b> Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	<b>5c</b>	5
<b>d(1)</b> Total number of active participants at the beginning of the plan year.....	<b>5d(1)</b>	5
<b>d(2)</b> Total number of active participants at the end of the plan year.....	<b>5d(2)</b>	4
<b>e</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>5e</b>	1

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	<b>Signature of plan administrator</b>	<b>Date</b>	E OLUTAYO DELANO, DDS
			Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<b>Signature of employer/plan sponsor</b>	<b>Date</b>	E OLUTAYO DELANO, DDS
			Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

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

**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets .....	<b>7a</b>	278,666	423,152
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	278,666	423,152
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
(1) Employers .....	<b>8a(1)</b>	74,313	
(2) Participants .....	<b>8a(2)</b>	0	
(3) Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	70,412	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		144,725
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	0	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	239	
<b>g</b> Other expenses .....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		239
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		144,486
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>		

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
2E 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

10 During the plan year:	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>	X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>	X	
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X	
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>	X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>	X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>	X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....	<b>10g</b>	X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>	X	
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>		

**Part VI Pension Funding Compliance**

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500 and line 11a below).....  Yes  No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39..... **11a**
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ..  Yes  No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month Day Year

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

**b** Enter the minimum required contribution for this plan year ..... **12b**

**c** Enter the amount contributed by the employer to the plan for this plan year ..... **12c**

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)..... **12d**

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?.....  Yes  No  N/A

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

**13a** Has a resolution to terminate the plan been adopted in any plan year? .....  Yes  No

If "Yes," enter the amount of any plan assets that reverted to the employer this year ..... **13a**

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....  Yes  No

**c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> PN(s)

**Part VIII Trust Information (optional)**

**14a** Name of trust

**14b** Trust's EIN

C O N F I D E N T I A L

ISLAND DENTAL SPECIALTIES, LLC

PROFIT SHARING PLAN

VALUATION FOR THE PERIOD

1/01/14 THROUGH 12/31/14

Date prepared

3/09/15

Prepared By

PENTABS

L & S Pension Services  
9747 Business Park Ave.  
San Diego, CA. 92131

This report is based on information provided to

PENTABS

If there are any questions about the Plan or this Report, please call

Gary Berman

(858) 693-6700

Please mention file number 999-13111

COMPANY AND PLAN DATA

Company Name	ISLAND DENTAL SPECIALTIES, LLC
Plan Name	PROFIT SHARING PLAN
Address Line 1	4504 ESTATE DIAMOND SUITE 1-2
Address Line 2	CHRISTIANSTED VI 00820
Company Phone Number	(340) 778-3636
Business Entity Type	Subchapter S Corp.
5500 Plan #	001
Type of Plan	Profit-Sharing
Type of Run	Administration
Administrator #	1
Administrator Name	GB
Plan File Number	13111
EIN	98-0480106
Plan EIN	66-0759210

DIVISIONS

Division	Code	Name
1	1	OWNERS
2	2	STAFF

DATES

Current Effective Dates

Initial Effective	1/01/10
Valuation Date	12/31/14
Plan Year Begins	1/01/14
Plan Year Ends	12/31/14
Entry Date (1st)	1/01/14
Entry Date (2nd)	7/01/14
Compensation Period Begins	1/01/14
Compensation Period Ends	12/31/14

PLAN SPECIFICATIONS

Plan Year Ends

Yr - 1	12/31/13
Yr - 2	12/31/12
Yr - 3	12/31/11
Yr - 4	12/31/10

Accounting Frequency and Dates

Levels of Accounting Frequency	Annual reporting only
Reporting Frequency	Annual
Accounting Frequency	Annual
Reporting Period Begins	1/01/14
Reporting Period Ends	12/31/14
Last Accounting Date	12/31/13
Accounting Period Ends	12/31/14
Final Acct Cycle This Yr	Yes

ELIGIBILITY REQUIREMENTS

Plan Entry

Years of Service	1
Waiting Period (Mos.)	12
Credit Full Mo. for Any Svc	Yes
Minimum Age	21.00
Age Def Near/Last B'day	Last
Excluded Classes	Union member Non-resident alien Commission only employee
Past Yrs Svc Computation	Whole years credited
Hrs to Avoid Brk in Svc	501
Calc Prior Entry Dates (Takeover)	No

Service / Participation Hours

Hours Required:	Continuing	Died	Disabled	Retired	Terminated
Initial Participation	1000	N/A	N/A	N/A	N/A
Credited Yrs Svc/Part	1000	0	0	0	1000
Vesting	1000	0	0	0	1000



PREPARED BY:

PROFIT SHARING PLAN

VALUATION DATE: 12/31/14

PENTABS

DATE PREPARED: 3/09/15

PLAN SPECIFICATIONS

TIME PREPARED: 11:02

## Allocations Requirements

Hours Required:	Continuing	Died	Disabled	Retired	Terminated
Contributions (Base)	1000	0	0	0	N/A
Forfeitures	1000	0	0	0	N/A

## Retirement

Min Age @ NR (Yrs)	65
Yrs Participation @ NR	5
Retirement Date	1st of month following

## COMPENSATION

Compensation Includes	Total compensation
Compensation Limited to	\$250000.00
Compute Ideal Salaries	No

## CONTRIBUTIONS / ALLOCATIONS

## Base Employer Contributions

Employer Contribution Rate	5.00%
ER Contrib (acct type)	Subject to vesting
Maximum \$ Amount	\$51000.00
415 Maximum %	100.00%
Alloc Exceeding Limit	Reduce cont. by excess amount
Basis for ER Contrib	Current Compensation

## Points

Pre-ret Interest %	8.50%
Post-ret Interest %	8.50%
Post-ret Mort Table	1984 UP
Testing Age	100

Forfeitures

Forfeit Reduces Base Cont	Yes
Forfeit Reduces Match Cont	No
Basis for Forf Allocation	In same manner as contrib
Forfeitures Re-allocated	In proportion to alloc %s
Forfeiture Re-allocation	Earlier of payout or 5 yrs brk

Gains / Transfers

Basis for Gains Allocations	
All Account Types	Begin bal
Credit Gains if Fully Paid out	No

VESTING

SCHEDULES

Year	Schedule 1	Schedule 2
2	20.00%	0.00%
3	40.00%	20.00%
4	60.00%	40.00%
5	80.00%	60.00%
6	100.00%	80.00%
7	100.00%	100.00%

Predefined Table 2/20                      3/20

Exclusions

Exclude Yrs Before Age	18
Exclude Yrs Before Plan	No
Fully Vested at Age	65
Vesting Based on	Service
Vesting Applies to Death	Yes
Vesting Applies to Disability	No
Early Retirees Fully Vested	No

ACCOUNT DEFINITION

Acct Name

Acct Name

1 EMPLOYER CONTRIBUTION

PROPOSAL DATA / PROJECTIONS

Proj Trust Growth Rate	8.00%
Annuity Table (M)	1971 GAM 6% LIFE
Annuity Table (F)	1971 GAM 6% LIFE
Projected PIA	

TOP HEAVY

Benefits

Top Heavy Next Year	No
Extra Min/Ben Cont Provided	No
Top Heavy Years Definition	Participation
Minimum Allocation	3.00%
Keys Excluded from Minimums	No
Minimums Are Guaranteed	Yes
Allocation Method	Top heavy skim

History

PLAN SPECIFICATIONS

		Key Employees	All Employees
	Ending Balance	\$0.00	\$423152.27
	Year	Top Heavy	Prior Distributions
	12/31/14	No	\$0.00
	12/31/13	90%	\$0.00
	12/31/12	90%	-\$2711.60
	12/31/11	60%	\$0.00
	12/31/10	60%	\$0.00

MISCELLANEOUS

Employer Reports (General)

Sort Sequence for Reports	Employee Name (by div.)
Suppress Elements	Cum cont & dist (ER accts)
	Cum cont & dist (EE accts)
Run Date	3/09/15
Run Time	11:02

Summary of Accounts

Report type	DC--limit 5 accts/no shares
Period (Standard)	Report period and YTD

Certificates

Suppress Elements	Confidential info page
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User Definable Account Elements

Item 1	GAINS/LOSSES
Item 2	EXPENSES
Item 3	DIVIDENDS

PREPARED BY:  
PENTABS

PROFIT SHARING PLAN

VALUATION DATE: 12/31/14

DATE PREPARED: 3/09/15

SUMMARY OF ACCOUNTS

TIME PREPARED: 11:02

<u>NUMBER</u>	<u>NAME</u>	<u>ACC. BAL. ON</u>	<u>EXPENSES</u>			<u>ACC. BAL. ON</u>	<u>VESTED</u>	<u>VESTED</u>
<u>ACCOUNT</u>	<u>1/01/14</u>	<u>GAINS/LOSSES</u>	<u>CONTRIBUTIONS</u>	<u>FORFEITURES</u>	<u>DISTRIBUTIONS</u>	<u>12/31/14</u>	<u>PERCENTAGE</u>	<u>INTEREST</u>
101 NADIA BERKITT (Continuing Participant, Compensation: Curr=\$36487.00)								
EMPLOYER C	\$6923.58	\$1743.48	\$1889.00	\$0.00	\$0.00	\$10556.06	100%	\$10556.06
102 OLGA BRISTOL (Term. w/2 year(s) Break in Serv., Compensation: Curr=\$0.)								
EMPLOYER C	\$2049.94	\$516.21	\$1246.00	\$0.00	\$0.00	\$3812.15	80%/ 80%	\$3049.72
100 E OULTAYO DELANO, DDS (Continuing Participant, Compensation: Curr=\$156046.00)								
EMPLOYER C	\$224620.24	\$56563.27	\$52000.00	\$0.00	\$0.00	\$333183.51	100%	\$333183.51
4128 JOANNA A DELANO (Continuing Participant, Compensation: Curr=\$90000.00)								
EMPLOYER C	\$38146.29	\$9605.89	\$18000.00	\$0.00	\$0.00	\$65752.18	60%	\$39451.31
9169 LISA HOANG (Continuing Participant, Compensation: Curr=\$23565.00)								
EMPLOYER C	\$2376.51	\$598.45	\$1178.00	\$0.00	\$0.00	\$4152.96	40%	\$1661.18
104 ALSHA HUGGINS (Continuing Participant, Compensation: Curr=\$18050.00)								
EMPLOYER C	\$4549.71	\$1145.70	\$0.00	\$0.00	\$0.00	\$5695.41	80%	\$4556.33
DIVISION TOTALS								
1 EMPLOYER C	\$278666.27	\$70173.00	\$74313.00	\$0.00	\$0.00	\$423152.27		\$392458.11

<u>ENTIRE DIVISION</u>	<u>Employees</u>	<u>Total compensation</u>
Eligible for cont	5	\$324148.00
Inactives (no cont)	1	\$0.00
Total	6	\$324148.00

SUMMARY OF ACCOUNTS

<u>NUMBER</u>	<u>NAME</u>	<u>ACC. BAL. ON</u>	<u>EXPENSES</u>	<u>CONTRIBUTIONS</u>	<u>FORFEITURES</u>	<u>DISTRIBUTIONS</u>	<u>ACC. BAL. ON</u>	<u>VESTED</u>	<u>VESTED</u>
<u>ACCOUNT</u>	<u>1/01/14</u>	<u>GAINS/LOSSES</u>					<u>12/31/14</u>	<u>PERCENTAGE</u>	<u>INTEREST</u>

COMPANY TOTALS

1	EMPLOYER C	\$278666.27	\$70173.00	\$74313.00	\$0.00	\$0.00	\$423152.27		\$392458.11
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ENTIRE COMPANY      Employees      Total compensation

Eligible for cont	5	\$324148.00
Inactives (no cont)	1	\$0.00
Total	6	\$324148.00

Account balance on 12/31/14 plus distributions...

'Key' employees	\$0.00	0.0%
Other employees	\$425863.87	100.0%

Total Participants	6
Total Currently Employed	5

SUMMARY OF DISTRIBUTIONS

Employee				Vested	Previous	Remaining
<u>Number</u>	<u>Name</u>	<u>Status</u>	<u>Account</u>	<u>Interest</u>	<u>Distributions</u>	<u>Distributions</u>
102	OLGA BRISTOL	Term w/ brk	1	\$3049.72	\$0.00	\$3049.72
This division (terminees):		1 employee		\$3049.72	\$0.00	\$3049.72
Entire company (terminees):		1 employee		\$3049.72	\$0.00	\$3049.72

SUMMARY OF DISTRIBUTIONS

Employee		Status	Account	Vested	Previous	Remaining
Number	Name			Interest	Distributions	Distributions
This division (actives):		0 employees		\$0.00	\$0.00	\$0.00



The information below was furnished in connection with a periodic Contribution.  
 If any information is either missing or incorrect, please advise us at once. Thank you.

<-----Employee----->		Curr Contr			<-----Contribution----->			
Number	Name	Pct / Amt	Period	Compensation	Employee	ER Match	ER Base	Total
101	NADIA BERKITT	0.00%	Curr	\$36487.00	\$0.00	\$0.00	\$1889.00	\$1889.00
			Ytd	\$36487.00	\$0.00	\$0.00	\$1889.00	\$1889.00
100	E OULTAYO DELANO, DDS	0.00%	Curr	\$156046.00	\$0.00	\$0.00	\$52000.00	\$52000.00
			Ytd	\$156046.00	\$0.00	\$0.00	\$52000.00	\$52000.00
4128	JOANNA A DELANO	0.00%	Curr	\$90000.00	\$0.00	\$0.00	\$18000.00	\$18000.00
			Ytd	\$90000.00	\$0.00	\$0.00	\$18000.00	\$18000.00
9169	LISA HOANG	0.00%	Curr	\$23565.00	\$0.00	\$0.00	\$1178.00	\$1178.00
			Ytd	\$23565.00	\$0.00	\$0.00	\$1178.00	\$1178.00
104	ALSHA HUGGINS	0.00%	Curr	\$18050.00	\$0.00	\$0.00	\$0.00	\$0.00
			Ytd	\$18050.00	\$0.00	\$0.00	\$0.00	\$0.00
DIVISION TOTALS		5 EMPLOYEE(S)		Curr	\$324148.00	\$0.00	\$0.00	\$73067.00
				Ytd	\$324148.00	\$0.00	\$0.00	\$73067.00
COMPANY TOTALS		5 EMPLOYEE(S)		Curr	\$324148.00	\$0.00	\$0.00	\$73067.00
				Ytd	\$324148.00	\$0.00	\$0.00	\$73067.00

401(k) QUALIFICATION ANALYSIS AS OF 12/31/14

HIGHLY COMPENSATED EMPLOYEES (TOP 1/3)

		<-----Year to Date----->			<--Projected Year End-->	
		Compensation	Contribution	Deferral%	Compensation	Deferral%
100	E OULTAYO DELANO, DDS	156046.00	0.00	0.000%	156046.00	0.000%
4128	JOANNA A DELANO	90000.00	0.00	0.000%	90000.00	0.000%

OTHER EMPLOYEES (REMAINING 2/3)

101	NADIA BERKITT	36487.00	0.00	0.000%	36487.00	0.000%
9169	LISA HOANG	23565.00	0.00	0.000%	23565.00	0.000%
104	ALSHA HUGGINS	18050.00	0.00	0.000%	18050.00	0.000%

Year-to-date

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Year-to-date average deferral for 2 highly compensated employees= 0.000%

Year-to-date average deferral for 3 less compensated employees= 0.000%

The average percentage for the highest 1/3 is 0.000 times the average percentage for the lowest 2/3, and therefore the first qualification test is met.

The average percentage for the highest 1/3 is (a) 0.000 points greater than the average percentage for the lowest 2/3, and (b) 0.000 times the average percentage for the lowest 2/3, and therefore the second qualification test is met.

This listing of employees shows the data you furnished in connection with the above plan anniversary review.

For plan participants years of service is years credited for vesting.

If any information is either missing or incorrect, please advise us at once. Thank you.

<u>Employee Name</u>														
<u>Employee</u>	<u>Date of</u>		<u>Date</u>				<u>Service Elig for Fam-</u>		<u>% of</u>	<u>Status</u>				
<u>Number</u>	<u>Sel</u>	<u>Sex</u>	<u>Birth</u>	<u>Employed</u>	<u>Elig.</u>	<u>Comp.</u>	<u>Hrs</u>	<u>Yrs</u>	<u>ER Cont</u>	<u>ily</u>	<u>Stock</u>	<u>Off</u>	<u>Code</u>	<u>Date</u>
NADIA BERKITT														
101	N	F	10/01/70	10/01/05		\$36487.00	1000	9	YES		0.00%			
OLGA BRISTOL														
102	N	F	10/12/88	6/24/08		\$0.00	0	5	TERM		0.00%		T	9/15/12
E OULTAYO DELANO, DDS														
100	N	M	12/25/63	10/01/05		\$156046.00	1000	9	YES		0.00%			
JOANNA A DELANO														
4128	N	F	12/31/71	1/01/11		\$90000.00	1000	4	YES		0.00%			
LISA HOANG														
9169	N	F	12/31/86	4/01/11		\$23565.00	1000	3	YES		0.00%			
ALSHA HUGGINS														
104	N	F	2/28/85	8/10/09		\$18050.00	1000	5	YES		0.00%			
THIS DIVISION: 6 EMPLOYEES \$324148.00														

<u>Employee Name</u>													
<u>Employee</u>	<u>Date of</u>		<u>Date</u>				<u>Service Elig for Fam-</u>			<u>% of</u>	<u>Status</u>		
<u>Number</u>	<u>Sel</u>	<u>Sex</u>	<u>Birth</u>	<u>Employed</u>	<u>Elig.</u>	<u>Comp.</u>	<u>Hrs</u>	<u>Yrs</u>	<u>ER Cont</u>	<u>ily</u>	<u>Stock Off</u>	<u>Code</u>	<u>Date</u>
CONTINUING PARTICIPANTS				5		\$324148.00							
TERM W/ BREAK IN SERVICE				1		\$0.00							
TOTAL EMPLOYEES				6		\$324148.00							
EMPLOYEES ELIG FOR CONTRIB				5		\$324148.00							

Stock % shown may include attributed stock for key employee testing.

NOTE: INDICATE STATUS BY USE OF CODE LETTERS AS FOLLOWS:

- E. UNION MEMBER SUBJECT TO COLLECTIVE BARGAINING
- F. NONRESIDENT ALIEN WITH NO EARNED INCOME FROM U.S. SOURCES
- J. COMMISSION ONLY EMPLOYEE
- K. ELECTS OUT OF PLAN
- L. ELECTS NOT TO MAKE MANDATORY CONTRIBUTIONS
- M. IN ANOTHER PLAN WHICH PRECLUDES PARTICIPATION IN THIS PLAN
- N. EMPLOYEE HAS DIED (INDICATE DATE)
- P. EMPLOYEE IS DISABLED (INDICATE DATE)
- R. EMPLOYEE HAS RETIRED (NORMAL) (INDICATE DATE)
- S. EMPLOYEE HAS ELECTED EARLY RET. (INDICATE DATE)
- T. EMPLOYEE HAS TERMINATED (INDICATE DATE)
- U. EMPLOYEE HAS HARDSHIP DISTRIB (INDICATE DATE)
- V. EMPLOYEE ELECTS NOT TO DEFER
- W. EMPLOYEE HAS ELECTED POSTPONED RETIREMENT
- X. EMPLOYEE ON APPROVED LEAVE OF ABS. (INDICATE DATE)
- Y. EMPLOYEE REHIRED (INDICATE DATE)
- Z. TERMINATED (INDICATE DATE) AND FULLY PAID OUT

NOTE: INDICATE STATUS BY USE OF CODE LETTERS AS FOLLOWS:

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