

WORKERS' COMPENSATION INVOICE

POLICY NUMBER 154382-01 **INVOICE NUMBER** 022488589

POLICY EFFECTIVE: 01/01/2002 **INVOICE FROM:** 01/01/2002 **INVOICE DATE:** 04/24/2003
POLICY EXPIRATION: 01/01/2003 **INVOICE TO:** 01/01/2003 **INVOICE TYPE:** Final Audit

INSURED

BURGER KING
P.O. BOX 8044
RANCHO SANTA FE, CA 92067

TAXPAYER EXHIBIT

B5
October 23, 2012
JK Group, LLC
448306

PRODUCER

0004003627
ISU/HING AND ASSOCIATES INSURANCE BROKERS, INC.
4536 RINETTI LANE

CLASS	DESCRIPTION	PAYROLL	RATE	PREMIUM
8810 1	CLERICAL	NONE	1.28	
9079 1	RESTAURANTS OR TAVERNS--ALL EMP- LOCATION ONE	421,318	7.11	29,956
9079 1	RESTAURANTS OR TAVERNS--ALL EM LOCATION TWO	356,224	7.11	25,328
	MANUAL PREMIUM			55,284
	0.2% Increase per Dept. of Ins. Ruling RH02022520			111
	TOTAL SUBJECT PREMIUM			55,395
	EXPERIENCE MODIFICATION		77.00	12,741CR
	STANDARD PREMIUM			42,654
	PERIOD SUB-TOTAL			42,654
	EARNED PREMIUM			42,654
	CA Surcharge (CIGA Surcharge) 2.0000000%			853
	Fraud Investigation & Prosecution Surchg 0.2168000%			92
	WC Administrative Surcharge 0.1335000%			57
	PREV. CIGA (2.0000000%)			826CR
	PREV. FIPS (0.2168000%)			90CR
	PREV. WCAS (0.1335000%)			55CR
	LESS AMOUNT PREVIOUSLY BILLED			35,109CR
	LESS DEPOSIT			6,200CR
	INVOICE TOTAL			1,376

#56.5

Revised duet to experience mod re-rate

STATE BOARD OF EQUALIZATION



Appeal Name: JK Group, LLC
Case ID: 448306 ITEM #: 35
Date: Oct 23, 2012 Exhibit No: 10.2

PLEASE KEEP THIS COPY FOR YOUR RECORDS

(TP) FTB DEPT PUBLIC COMMENT

**SCHEDULE B
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Pension and Welfare Benefits
Administration

Pension Benefit Guaranty Corporation

Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974, referred to as ERISA, except when attached to Form 5500-EZ and, in all cases, under section 6059(a) of the Internal Revenue Code, referred to as the Code.

▶ Attach to Form 5500 or 5500-EZ if applicable.
▶ See separate instructions.

Official Use Only

OMB No. 1210-0110

2000

This Form is Open to Public Inspection (except when attached to Form 5500-EZ)

For calendar plan year 2000 or fiscal plan year beginning 01/01/2000 and ending 12/31/2000

▶ If an item does not apply, enter "N/A." ▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan J K Group Defined Benefit Plan			B Three-digit plan number ... ▶ 001	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ J K Group			D Employer Identification Number	
E Type of plan: (1) <input checked="" type="checkbox"/> Single-employer (2) <input type="checkbox"/> Multiemployer (3) <input type="checkbox"/> Multiple-employer			F <input checked="" type="checkbox"/> 100 or fewer participants in prior plan year	

Part I Basic Information (To be completed by all plans)

1a Enter the actuarial valuation date: Month 12 Day 31 Year 2000

b Assets:

(1) Current value of assets	b(1)	1,057,442
(2) Actuarial value of assets for funding standard account	b(2)	1,023,097
c (1) Accrued liability for plans using immediate gain methods	c(1)	
(2) Information for plans using spread gain methods:		
(a) Unfunded liability for methods with bases	c(2)(a)	
(b) Accrued liability under entry age normal method	c(2)(b)	1,101,691
(c) Normal cost under entry age normal method	c(2)(c)	89911

Statement by Enrolled Actuary (see instructions before signing):

To the best of my knowledge, the information supplied in this schedule and on the accompanying schedules, statements and attachments, if any, is complete and accurate, and in my opinion each assumption used in combination, represents my best estimate of anticipated experience under the plan. Furthermore, in the case of a plan other than a multiemployer plan, each assumption used (a) is reasonable (taking into account the experience of the plan and reasonable expectations) or (b) would, in the aggregate, result in a total contribution equivalent to that which would be determined if each such assumption were reasonable; in the case of a multiemployer plan, the assumptions used, in the aggregate, are reasonable (taking into account the experience of the plan and reasonable expectations).

Shanelin Wang
Signature of actuary

SHANELIN WANG
Print or type name of actuary

PRP - PENSION RETIREMENT PLANS
Firm name

7312 Beckford Avenue
RESEDA CA 91335-2532
Address of the firm

10/6/01
Date

G 99-4966
Most recent enrollment number

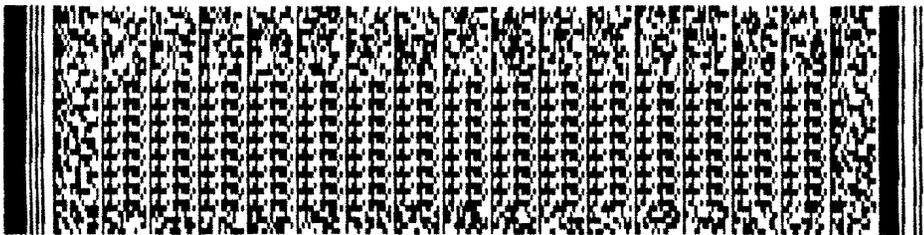
818-344-5027
Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-EZ

v3.2

Schedule B (Form 5500) 2000



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