### Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2009

					Inspection	ublic			
Part I	Annual Report Iden	tification Information							
For caler	For calendar plan year 2009 or fiscal plan year beginning 01/01/2007 and ending 12/31/2007								
A This r	eturn/report is for:	a multiemployer plan;	a multiple	e-employer plan; or					
		a single-employer plan;	a DFE (s	pecify)					
		п							
<b>B</b> This r	eturn/report is:	the first return/report;		return/report;					
		X an amended return/report;	a short p	plan year return/report (less than 12 months).					
C If the	plan is a collectively-bargaine	ed plan, check here	<u></u>		<u></u> <b>}</b> ∐				
<b>D</b> Chec	k box if filing under:	Form 5558;	automati	c extension;	the DFVC program;				
		special extension (enter des	cription)						
Part I	I Basic Plan Inforn	nation—enter all requested informa	ation						
	ne of plan	ROFIT SHARING PLAN AND TRUST	<b>.</b>		<b>1b</b> Three-digit plan number (PN) ▶	001			
KUSSEL	L & LAWRIE PHARIMACT FI	ROFIT SHAKING FLAN AND TRUS	I		1c Effective date of pl	an			
					01/01/1997				
	sponsor's name and address ress should include room or s	s (employer, if for a single-employer p	plan)		2b Employer Identification Number (EIN)	ation			
`	UGS INC	suite no.)			13-3078980				
	L & LAWRIE PHARMACY			<b>2c</b> Sponsor's telephone					
					number 914-923-3611				
	SFORDS BND LIFF, NY 10510		SFORDS BND IFF, NY 10510	2d Business code (see					
BRIARCEII I, IVI 10310		BRIARCLI	IFF, NT 10510	instructions)					
					446110				
Caution	A penalty for the late or in	complete filing of this return/repor	t will be assessed	unless reasonable cause is	established.				
	1 , , ,	enalties set forth in the instructions, I as the electronic version of this return			0 , , 0				
SIGN HERE	Filed with authorized/valid ele	ectronic signature.	05/12/2010	NEIL NORWOOD					
HEKE	Signature of plan adminis	trator	Date	Enter name of individual signing as plan administrator					
SIGN HERE									
IILIKE	Signature of employer/pla	n sponsor	Date	Enter name of individual sig	idual signing as employer or plan sponsor				
SIGN HERE									
	Signature of DFE		Date	Enter name of individual sig	al signing as DFE				

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

Form 5500 (2009) v.092307.1

	Form 5500 (2009) Page <b>2</b>	,	
	Plan administrator's name and address (if same as plan sponsor, enter "Same")  &N DRUGS INC		dministrator's EIN 3-3078980
	WOODSFORDS BND RIARCLIFF, NY 10510	n	dministrator's telephone number 14-923-3611
4	If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, the plan number from the last return/report:	enter the name, EIN and	4b EIN
а	Sponsor's name		4c PN
5	Total number of participants at the beginning of the plan year	5	13
6	Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, an		L
а	Active participants	6a	0
b	Retired or separated participants receiving benefits	6b	0
С	Other retired or separated participants entitled to future benefits	6c	13
d	Subtotal. Add lines 6a, 6b, and 6c	6d	13
е	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f	Total. Add lines <b>6d</b> and <b>6e</b>	6f	13
g	Number of participants with account balances as of the end of the plan year (only defined contribution complete this item)		13
h	Number of participants that terminated employment during the plan year with accrued benefits that we less than 100% vested		0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans com		
_	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan (2A 2E 3D)  If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Cha		
	(1)         Insurance         (1)         Insurance           (2)         Code section 412(e)(3) insurance contracts         (2)         Cod           (3)         X         Trust         (3)         X         Trust	eral assets of the sponsor	nce contracts
а	Pension Schedules b General Schedule	es	

(1)

(2)

(3)

(4)

(5)

(6)

**H** (Financial Information)

A (Insurance Information)C (Service Provider Information)

I (Financial Information – Small Plan)

**D** (DFE/Participating Plan Information)

**G** (Financial Transaction Schedules)

R (Retirement Plan Information)

MB (Multiemployer Defined Benefit Plan and Certain Money

Purchase Plan Actuarial Information) - signed by the plan

SB (Single-Employer Defined Benefit Plan Actuarial

Information) - signed by the plan actuary

(1)

(2)

(3)

## SCHEDULE I (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Financial Information—Small Plan

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

File as an attachment to Form 5500.

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

1 ension benefit dualatity dolporation		ilispection
For calendar plan year 2009 or fiscal plan year beginning 01/01/2007	and ending 12	/31/2007
A Name of plan RUSSELL & LAWRIE PHARMACY PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identificati	on Number (EIN)
D&N DRUGS INC	13-3078980	

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

#### Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.

1	Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
а	Total plan assets	. 1a	20756	20571
b	Total plan liabilities	. 1b	0	0
С	Net plan assets (subtract line 1b from line 1a)	1c	20756	20571
2	Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
а	Contributions received or receivable:			
	(1) Employers	2a(1)	0	
	(2) Participants	2a(2)	0	
	(3) Others (including rollovers)	2a(3)	0	
b	Noncash contributions	2b	0	
С	Other income	. 2c	37103	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		37103
е	Benefits paid (including direct rollovers)	. 2e	575932	
f	Corrective distributions (see instructions)	. 2f	0	
g	Certain deemed distributions of participant loans (see instructions)	. 2g	0	
h	Administrative service providers (salaries, fees, and commissions).	. 2h	0	
i	Other expenses	. 2i	875	
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	. 2j		576807
k	Net income (loss) (subtract line 2j from line 2d)	. 2k		-539704
	Transfers to (from) the plan (see instructions)	. 2I		0

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	No	Amount
а	Partnership/joint venture interests	3a		X	0
b	Employer real property	3b		X	0
	Real estate (other than employer real property)			X	0
d	Employer securities	3d		X	0
е	Participant loans	3e		X	0

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			Yes	No		Amount	
3f	Loans (other than to participants)	3f		X			0
g	Tangible personal property	3g		X			0
				11.			
Pa	art II Compliance Questions				<del>,</del>		
4	During the plan year:		Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period						
	described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X			0
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan						
	year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance	4b		X			0
С	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		Х			0
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X			0
е	Was the plan covered by a fidelity bond?	4e		X			0
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X			0
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X			0
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		Х			0
i	Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X			0
j	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		X			
k	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	X				
	Has the plan failed to provide any benefit when due under the plan?	41		X			0
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n		X			
5a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  If "Yes," enter the amount of any plan assets that reverted to the employer this year	. × Ye	es []	No A	Amount:		0
5b	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), id transferred. (See instructions.)	entify t	he plan	ı(s) to w	hich assets o	r liabilities v	vere
	5b(1) Name of plan(s)			5b(2)	EIN(s)	5b	(3) PN(s)

April 10, 2010
Neil Norwood
Deborah Norwood
Re: Russell & Lawrie Pharmacy Profit Sharing Plan and Trust
D & N Drugs Inc
Russell & Lawrie Pharmacy
7 Woodsfords Bend
Briarcliff Manor, NY 10510

To: Dept. of the Treasury, IRS Notice# CP213N

We were unable to locate copies of our signed 500 forms, however we have located and enclosed copies of the forms. These were filed on or about June 1, 2008. It was later realized that one of the accounts was not distributed, therefore amended 5500 forms were filed on July 30, 2009 to disclose this-(the postal receipt is attached to the enclosed copy of the forms). We are currently in the process of distributing those assets to all participants.

We have made every good faith effort to comply with the filing deadlines. We respectfully request that no penalties be levied.

Thank you,

Neil Norwood



April 22, 2010

D&N DRUGS INC RUSSELL & LAWRIE PHARMACY PROFIT SHARING PLAN AND TRUST 7 WOODSFORDS BND BRIARCLIFF, NY 10510

Employer Identification Number: 133078980

Plan Number: 001

Dear Plan Administrator:

We are in receipt of the document submitted as your Form 5500 Annual Return/Report. At this time, the document is being returned to you because it was not filed in a government-approved format.

The content of your filing has not been reviewed.

Section 109 of the Employee Retirement Income Security Act of 1974 (ERISA) provides that the Secretary of the Department of Labor may require that information submitted in an annual report under Title I of ERISA must be submitted as the Secretary may prescribe. Section 6058(a) of the Internal Revenue Code (IRC) and the regulations thereunder prescribe the manner in which information must be submitted by plans that have a filing requirement under the IRC. Effective on January 1, 2010, all 5500 Plan Year 2009 and later Annual Return/Reports, as well as late and amended Annual Return/Reports, must be submitted electronically. (See the DOL web site at <a href="www.efast.dol.gov">www.efast.dol.gov</a> for information on filing the Form 5500 Series Annual Return/Report electronically.)

### ACTION TO BE TAKEN BY YOU

To avoid possible civil penalties, you must submit a Form 5500 Annual Return/Report in an electronic format within 45 days from the date of this letter.

(See the website <a href="https://www.efast.dol.gov">www.efast.dol.gov</a> for information on filing electronically.)

### IF YOU TAKE NO ACTION

Failure to submit your filing in an approved format may subject you to civil penalties of up to \$1,100 per day pursuant to ERISA section 502(c)(2) and \$25 a day (up to \$15,000) pursuant to IRC section 6652(d) (1) for failing to file a complete and accurate Annual Return/Report.

If you have any questions regarding this letter or need assistance in preparing your filing, please contact EBSA toll-free at (866) 463-3278, Monday through Friday.

Sincerely,

Chief, EFAST Processing Employee Benefits Security Administration EFAST Program Department of the Treasury

Internal Revenue Service

OGDEN, UT 84201-0073

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84037-307-28929-9

APR 07 2010

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Ø 002 0380

TE 133078980 Notice Number: CP 213N

Date of this notice: APR. 5, 2010 Taxpayer Identifying Number:

13-3078980

Form: 5500 Plan Number: 001

Plan Period Ending: DEC. 31, 2007

001152.708118.0004.001 1 MB 0.382 375



D&N DRUGS INC RUSSELL & LAWRIE PHARMACY 7 WOODSFORDS BND BRIARCLIFF NY 10510-1734071

001152

# PROPOSED PENALTY NOTICE - THIS IS NOT A BILL WRITTEN RESPONSE IS REQUIRED

## Why Are You Getting This Notice?

Our records show that your Form 5500 was received after the due date. If you requested an extension of time to file, please attach a copy of your approved extension notification to a copy of this notice and send it to the address located in the header of this notice or fax it to us at 1-801-620-5670 (not a toll-free number).

We must receive your response in writing within 30 days from the date of this notice. If we do not hear from you, we will assess your account a penalty of \$9,075.00 as provided by law.

### What You Need To Do

The law allows ponaltics and any interest that may have accrued to be charged for late filed returns. If you believe you have reasonable cause for the late filing, please provide us with an explanation. You should attach your explanation to a copy of this notice for consideration and either mail or fax it to us as indicated above.

The IRS will not assess penalties on delinquent filers who satisfy the requirements of the Department of Labor's (DOL) Delinquent Filer Voluntary Compliance (DFVC) program. Information concerning the DFVC program is available from DOL on its website at <a href="https://www.dol.gov/ebsa">www.dol.gov/ebsa</a>. The DFVC program is not available to Form 5500-EZ filers.

If you are eligible for and have satisfied the requirements for participation in the (DFVC) program, check the boxbelow, and enter the DFVC number that was given to you by DOL when you were approved and accepted.

[ ] DFVC Program DFVC number	
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### How To Get Help

For more information about this notice visit the Tax Information for the Retirement Plans Community web page at <a href="https://www.irs.gov/ep">www.irs.gov/ep</a> and click on "EP FAQs" in the left navigational box. If you need additional information, please call 1-877-829-5500 (toll-free).

### Response Due Date

Please send the information to us by MAY 05, 2010