

Form 5500 <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2009</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>10/01/2008</u> and ending <u>09/30/2009</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>MANHATTAN PLAZA ASSOCIATES UNION PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>	
	1c Effective date of plan		
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>M. PLAZA, LP</u> <u>423 WEST 55TH STREET, 9TH FLOOR</u> <u>NEW YORK, NY 10019</u>	2b Employer Identification Number (EIN) <u>13-2850407</u>	2c Sponsor's telephone number	
<u>423 WEST 55TH STREET, 9TH FLOOR</u> <u>NEW YORK, NY 10019</u>	<u>423 WEST 55TH STREET, 9TH FLOOR</u> <u>NEW YORK, NY 10019</u>	2d Business code (see instructions)	

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 accompanying schedules, statements and attachments, 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.

SIGN HERE			
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
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3a Plan administrator's name and address (if same as plan sponsor, enter "Same") M. PLAZA, LP 423 WEST 55TH STREET, 9TH FLOOR NEW YORK, NY 10019		3b Administrator's EIN 13-2850407
4 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: a Sponsor's name		3c Administrator's telephone number <div style="background-color: #cccccc; height: 30px; width: 100%;"></div>
5 Total number of participants at the beginning of the plan year		5
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....		6a
b Retired or separated participants receiving benefits.....		6b
c Other retired or separated participants entitled to future benefits.....		6c
d Subtotal. Add lines 6a , 6b , and 6c		6d
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....		6e
f Total. Add lines 6d and 6e		6f
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
--	--

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules (1) <input type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) <input type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) (4) <input type="checkbox"/> C (Service Provider Information) (5) <input type="checkbox"/> D (DFE/Participating Plan Information) (6) <input type="checkbox"/> G (Financial Transaction Schedules)
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Form **5500**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit PlanThis form is required to be filed under sections 104 and 4065 of the Employee
Retirement Income Security Act of 1974 (ERISA) and sections 6047(e),
6057(b), and 6058(a) of the Internal Revenue Code (the Code).▶ Complete all entries in accordance with
the instructions to the Form 5500.Official Use Only
OMB Nos. 1210-0110
1210-0089**2008****This Form is Open to
Public Inspection.****Part I Annual Report Identification Information**

For the calendar plan year 2008 or fiscal plan year beginning 10/01/2008, and ending 09/30/2009,

- A** This return/report is for: (1) ☐ a multiemployer plan; (3) ☐ a multiple-employer plan; or
(2) ☒ a single-employer plan (other than a (4) ☐ a DFE (specify) _____
multiple-employer plan);
- B** This return/report is: (1) ☐ the first return/report filed for the plan; (3) ☐ the final return/report filed for the plan;
(2) ☐ an amended return/report; (4) ☐ a short plan year return/report (less than 12 months).
- C** If the plan is a collectively-bargained plan, check here ☒
- D** If filing under an extension of time or the DFVC program, check box and attach required information. (see instructions). ☒

Part II Basic Plan Information — enter all requested information.

1a Name of plan MANHATTAN PLAZA ASSOCIATES UNION PLAN	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan (mo., day, yr.) 10/01/1990	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) M. PLAZA, LP 423 WEST 55TH STREET, 9TH FLOOR NEW YORK NY 10019	2b Employer Identification Number (EIN) 13-2850407	
	2c Sponsor's telephone number 212-521-6409	
	2d Business code (see instructions) 531110	

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 accompanying schedules, statements and attachments, as well as the electronic version of this return/report if it is being filed electronically, and to the best of my knowledge and belief, it is true, correct and complete.

**SIGN
HERE**

Signature of plan administrator

Date

Type or print name of individual signing as plan administrator

**SIGN
HERE**

Signature of employer/plan sponsor/DFE

Date

Type or print name of individual signing as employer, plan sponsor or DFE

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v11.3

Form **5500** (2008)

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JUL 15 2010
BY: _____

Form 5500 (2008)

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3a Plan administrator's name and address (If same as plan sponsor, enter "Same")

M. PLAZA, LP

423 WEST 55TH STREET, 9TH FLOOR

NEW YORK

NY

10019

3b Administrator's EIN

13-2850407

3c Administrator's telephone number

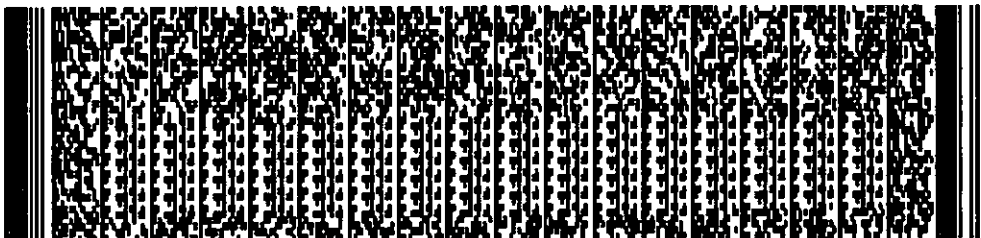
212-521-6409

4 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 below:**a** Sponsor's name**b** EIN**c** PN**5** Preparer information (optional)**a** Name (including firm name, if applicable) and address**b** EIN**c** Telephone number**6** Total number of participants at the beginning of the plan year**6** 84**7** Number of participants as of the end of the plan year (welfare plans complete only lines 7a, 7b, 7c, and 7d)**a** Active participants**7a** 42**b** Retired or separated participants receiving benefits**7b** 25**c** Other retired or separated participants entitled to future benefits**7c** 19**d** Subtotal. Add lines 7a, 7b, and 7c**7d** 86**e** Deceased participants whose beneficiaries are receiving or are entitled to receive benefits**7e** 0**f** Total. Add lines 7d and 7e**7f** 86**g** Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)**7g****h** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested**7h** 0**i** If any participant(s) separated from service with a deferred vested benefit, enter the number of separated participants required to be reported on a Schedule SSA (Form 5500)**7i** 1**8** Benefits provided under the plan (complete 8a and 8b, as applicable)**a** ☒ Pension benefits (check this box if the plan provides pension benefits and enter the applicable pension feature codes from the List of Plan Characteristics Codes printed in the instructions): 1B 1G**b** ☐ Welfare benefits (check this box if the plan provides welfare benefits and enter the applicable welfare feature codes from the List of Plan Characteristics Codes printed in the instructions):**9a** Plan funding arrangement (check all that apply)

- (1) ☒ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☒ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

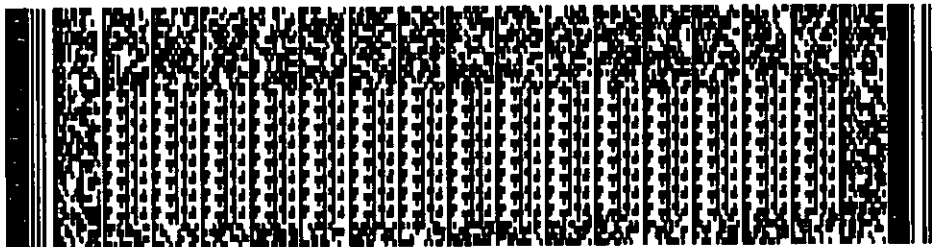


10 Schedules attached (Check all applicable boxes and, where indicated, enter the number attached. See instructions.)**a Pension Benefit Schedules**

- (1) ☒ **R** (Retirement Plan Information)
(2) ☒ **B** (Actuarial Information)
(3) ☐ **E** (ESOP Annual Information)
(4) ☒ **SSA** (Separated Vested Participant Information)

b Financial Schedules

- (1) ☐ **H** (Financial Information)
(2) ☒ **I** (Financial Information -- Small Plan)
(3) ☒ 1 **A** (Insurance Information)
(4) ☐ **C** (Service Provider Information)
(5) ☒ **D** (DFE/Participating Plan Information)
(6) ☐ **G** (Financial Transaction Schedules)



**SCHEDULE A
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Insurance Information**This schedule is required to be filed under section 104 of the
Employee Retirement Income Security Act of 1974.► **File as an attachment to Form 5500.**► Insurance companies are required to provide this information
pursuant to ERISA section 103(a)(2).

Official Use Only

OMB No. 1210-0110

2008**This Form is Open to
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning 10/01/2008 and ending 09/30/2009

A Name of plan MANHATTAN PLAZA ASSOCIATES UNION PLAN	B Three-digit plan number ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 M. PLAZA, LP	D Employer Identification Number 13-2850407

Part I Information Concerning Insurance Contract Coverage, Fees, and CommissionsProvide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be
reported on a single Schedule A.**1 Coverage:**

(a) Name of insurance carrier

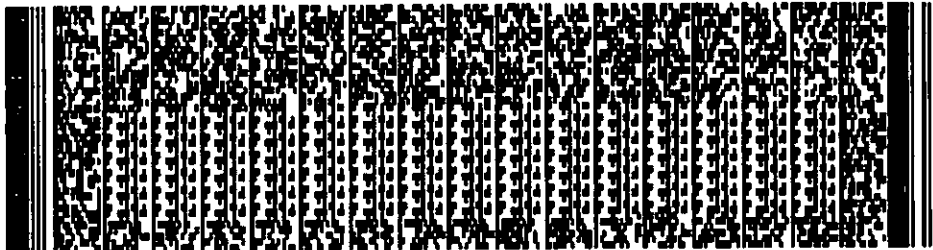
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	-314018		10/01/2008	09/30/2009

**2 Insurance fees and commissions paid to agents, brokers and other persons. Enter the total fees and total commissions below and list agents,
brokers and other persons individually in descending order of the amount paid in the items on the following page(s) in Part I.****Totals**

Total amount of commissions paid	Total fees paid / amount
1550	0

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule A (Form 5500) 2008



(a) Name and address of the agents, brokers or other persons to whom commissions or fees were paid

USI SECURITIES, INC.
95 GLASTONBURY BLVD
GLASTONBURY

CT

06033

(b) Amount of commissions paid	Fees paid		(e) Organization code
	(c) Amount	(d) Purpose	
1550			3

(a) Name and address of the agents, brokers or other persons to whom commissions or fees were paid

(b) Amount of commissions paid	Fees paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agents, brokers or other persons to whom commissions or fees were paid

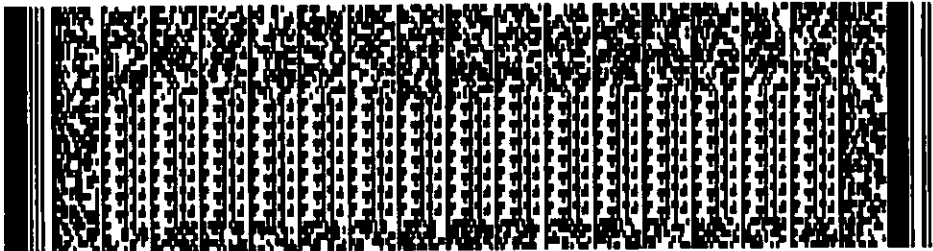
(b) Amount of commissions paid	Fees paid		(e) Organization code
	(c) Amount	(d) Purpose	



Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

3	Current value of plan's interest under this contract in the general account at year end	
4	Current value of plan's interest under this contract in separate accounts at year end	1224267
5	Contracts With Allocated Funds	
a	State the basis of premium rates ▶	
b	Premiums paid to carrier	
c	Premiums due but unpaid at the end of the year	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	
	Specify nature of costs ▶	
e	Type of contract (1) <input type="checkbox"/> individual policies (2) <input type="checkbox"/> group deferred annuity (3) <input type="checkbox"/> other (specify) ▶	
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here <input type="checkbox"/>	
6	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)	
a	Type of contract (1) <input type="checkbox"/> deposit administration (2) <input type="checkbox"/> immediate participation guarantee (3) <input type="checkbox"/> guaranteed investment (4) <input type="checkbox"/> other (specify below) ▶	
b	Balance at the end of the previous year	
c	Additions: (1) Contributions deposited during the year	
	(2) Dividends and credits	
	(3) Interest credited during the year	
	(4) Transferred from separate account	
	(5) Other (specify below)	
	▶	
	(6) Total additions	
d	Total of balance and additions (add b and c(6))	
e	Deductions:	
	(1) Disbursed from fund to pay benefits or purchase annuities during year	
	(2) Administration charge made by carrier	
	(3) Transferred to separate account	
	(4) Other (specify below)	
	▶	
	(5) Total deductions	
f	Balance at the end of the current year (subtract e(5) from d)	



Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes on this report.

7 Benefit and contract type (check all applicable boxes)

- | | | | |
|--|--|---|--|
| a <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input type="checkbox"/> Life Insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

8 Experience-rated contracts

a Premiums: (1) Amount received		
(2) Increase (decrease) in amount due but unpaid		
(3) Increase (decrease) in unearned premium reserve		
(4) Earned ((1) + (2) - (3))		
b Benefit charges: (1) Claims paid		
(2) Increase (decrease) in claim reserves		
(3) Incurred claims (add (1) and (2))		
(4) Claims charged		
c Remainder of premium: (1) Retention charges (on an accrual basis) --		
(A) Commissions		
(B) Administrative service or other fees		
(C) Other specific acquisition costs		
(D) Other expenses		
(E) Taxes		
(F) Charges for risks or other contingencies		
(G) Other retention charges		
(H) Total retention		
(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		
(2) Claim reserves		
(3) Other reserves		
e Dividends or retroactive rate refunds due. (Do not include amount entered in c(2).)		
9 Nonexperience-rated contracts:		
a Total premiums or subscription charges paid to carrier		
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount		
Specify nature of costs ▶		



**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment 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).

▶ **Attach to Form 5500 or 5500-EZ if applicable. (See instructions.)**

Official Use Only

OMB No. 1210-0110

2008**This Form Is Open to
Public Inspection.**For calendar plan year 2008 or fiscal plan year beginning 10/01/2008 and ending 09/30/2009.▶ **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 MANHATTAN PLAZA ASSOCIATES UNION PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ M. PLAZA, LP		D Employer Identification Number (EIN) 13-2850407	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information**1** Enter the valuation date: Month 10 Day 01 Year 2008

2 Assets:			
a Market value		2a	2816910
b Actuarial value		2b	2816910
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	24	1378862
b For terminated vested participants	3b	18	348049
c For active participants:			
(1) Non-vested benefits	3c(1)		1309949
(2) Vested benefits	3c(2)		24075
(3) Total active	3c(3)	42	1334024
d Total	3d	84	3060935
4 If the plan is in at-risk status, check the box and complete lines 4a and 4b			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	6.27 %
6 Target normal cost		6	89222

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE***Mildred J. Stallworth*

Signature of actuary

MILDRED J. STALLWORTH

Type or print name of actuary

USI CONSULTING GROUP

Firm name

470 PARK AVENUE SOUTH, 5TH FLOOR
NEW YORK NY 10016

Address of the firm

6/24/2010

Date

08-01390

Most recent enrollment number

212-878-0404

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.

v11.3

Schedule SB (Form 5500) 2008

Part II Beginning of year carryover and prefunding balances (See instructions.)

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	N/A	N/A
8 Portion used to offset prior year's funding requirement (line 35 from prior year)	N/A	N/A
9 Amount remaining (line 7 minus line 8)	776117	N/A
10 Interest on line 9 using prior year's actual return of N/A %	N/A	N/A
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (line 38 from prior year)		N/A
b Interest on line 11a using prior year's effective rate of N/A %		N/A
c Total available at beginning of current plan year to add to prefunding balance ..		N/A
d Portion of line 11c to be added to prefunding balance		N/A
12 Reduction in balances due to elections or deemed elections	407955	N/A
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	368162	N/A

Part III Funding percentages

14 Funding target attainment percentage	14	80.00 %
15 Adjusted funding target attainment percentage	15	80.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to offset current year's funding requirement	16	112.17 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
03/06/2009	125000				
Totals ▶			18(b)	125000	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid benefit restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year, adjusted to valuation date	19c	121793

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	Yes	<input checked="" type="checkbox"/> 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

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:	1st segment:	2nd segment:	3rd segment:	<input type="checkbox"/> N/A, full yield curve used
a Segment rates:	5.08 %	6.06 %	6.55 %	
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed -- combined <input type="checkbox"/> Prescribed -- separate <input type="checkbox"/> Substitute				

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	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment ..	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachments	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31 89222		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
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.	33		
34 Total funding requirement before reflecting carryover/prefunding balances (line 31 + line 32a + line 32b - line 33)	34 89222		
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement. . .	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36 89222		
37 Contributions allocated toward minimum required contribution for current year, adjusted to valuation date (line 19c)	37 121793		
38 Interest-adjusted excess contributions for current year (see instructions)	38 34613		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39 0		
40 Unpaid minimum required contribution for all years	40 0		

MANHATTAN PLAZA ASSOCIATES UNION PLAN
ATTACHMENT TO SCHEDULE SB (FORM 5500) - PART VI (ITEM 26)
FOR THE PLAN YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009
EIN#: 13-2850407 PLAN#: 001

AGE GROUP	SERVICE GROUPS BY AGE GROUPS										TOTAL
	0-4	5-9	S 10-14	E 15-19	R 20-24	V 25-29	I 30-34	C 35-39	E 40 +	G U P	
0-19	0	0	0	0	M	A	L	E			
20-24	0	0	0	0							
25-29	2	3	0	0							
30-34	1	1	0	0							
35-39	1	1	1	0							
40-44	1	3	3	0							
45-49	1	0	2	1		1		0		0	
50-54	0	1	3	1		1		0		0	
55-59	1	0	1	2		0		2		0	
60-64	0	1	0	0		1		2		0	
65-69	0	0	1	0		0		0		0	
70-74	0	0	0	0		0		0		0	
75-79	0	0	0	0		0		0		0	
80-84	0	0	0	0		0		0		0	
85+	0	0	0	0		0		0		0	
TOTAL	7	10	11	4		3		4		0	39
0-19	0	0	0	F	E	M	A	L	E		
20-24	0	0	0								
25-29	0	0	0								
30-34	0	0	0								
35-39	0	1	0								
40-44	0	0	0								
45-49	0	0	0								
50-54	0	1	1								
55-59	0	0	0								
60-64	0	0	0								
65-69	0	0	0								
70-74	0	0	0								
75-79	0	0	0								
80-84	0	0	0								
85+	0	0	0								
TOTAL	0	2	1								3
0-19	0	0	0		A	L	L				
20-24	0	0	0								
25-29	2	3	0								
30-34	1	1	0								
35-39	1	2	1								
40-44	1	3	3								
45-49	1	0	2		1	1		0		0	
50-54	0	2	4		1	1		0		0	
55-59	1	0	1		2	0		2		0	
60-64	0	1	0		0	1		2		0	
65-69	0	0	1		0	0		0		0	
70-74	0	0	0		0	0		0		0	
75-79	0	0	0		0	0		0		0	
80-84	0	0	0		0	0		0		0	
85+	0	0	0		0	0		0		0	
TOTAL	7	12	12		4	3		4		0	42

MANHATTAN PLAZA ASSOCIATES UNION PLAN

ACTUARIAL COST METHODS

Traditional Unit Credit

The actuarial cost method used in the valuation was the unit credit cost method.

The normal cost is the sum of all the individual normal costs for each participant. For active participants, the individual normal cost is the present value of the benefit earned during the year being valued. For active participants whose credited service equals or exceeds the plan maximum, if any, and for non-active participants, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all participants. The individual accrued liability for an active participant is the present value of the accrued benefit as of the valuation date. The unfunded liability is the actuarial accrued liability less the valuation assets.

The total annual cost of the plan is the normal cost plus an amount to amortize the shortfall amount.

Projected Unit Credit

The actuarial cost method used in the development of the maximum contribution and the at-risk liabilities was the projected unit credit cost method.

Under this method, the normal cost is the sum of the individual normal costs for all participants. For an active participant, the individual normal cost is the present value at the current age of the projected benefit at the assumed retirement age, based on the actuarial assumptions, divided by the participant's expected years of credited service at that age. For a non-active participant, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all plan participants. For an active participant, the individual accrued liability is the product of the normal cost and the total years of credited service at the current age. For non-active participants, the individual accrued liability is the present value at the current age of future benefits. The unfunded actuarial accrued liability equals the actuarial accrued liability less the valuation assets.

MANHATTAN PLAZA ASSOCIATES UNION PLAN

ACTUARIAL METHOD AND ASSUMPTIONS

General Description

The obligation of the plan with respect to the plan's benefits and the contributions to fund these obligations is determined as of each valuation date based on:

- a) the provisions of the plan,
- b) the data for plan participants,
- c) the plan's assets, and
- d) the actuarial assumptions and actuarial cost method.

Actuarial assumptions, other than the interest assumptions, are primarily made to estimate the amount and incidence of benefit payments; the interest rate assumption is made to estimate the portion of the plan benefits that will come from investment return and the portion that will come from contributions by the plan sponsor. No specific actuarial cost method or assumptions are prescribed by the plan. The assumptions selected for this valuation and the actuarial cost method are described below.

Actuarial Assumptions and Procedures

PPA 2006 Mandated Mortality
Pre and Post Retirement:

IRS 2008 Static Mortality Table.
The mortality rates are illustrated for selected ages below.

<u>Annual Rates of Mortality</u>		
<u>Attained Age</u>	<u>Males</u>	<u>Females</u>
30	0.040%	0.021%
40	0.090%	0.050%
50	0.141%	0.113%
60	0.337%	0.350%

Assumed Retirement Age:

Later of normal retirement age and attained age.

PPA 2006 Mandated Segment Rates (3 segment rates based on the 24 month average of the corporate bond yield curve published by the Secretary of the Treasury for the month of August 2008):

Segment 1 (0 to 5 years):	5.08%
Segment 2 (6 to 20 years):	6.06%
Segment 3 (20+ years):	6.55%

Effective Interest Rate: 6.27%

MANHATTAN PLAZA ASSOCIATES UNION PLAN

Employee Withdrawal Rates:	None
Credit Balances	<ul style="list-style-type: none">- \$407,955 of the \$776,117 funding standard account carryover balance as of October 1, 2008 has been forfeited- \$0 of the \$0 pre-funding standard account balance as of October 1, 2008 has been forfeited
Disablement Rates:	None
Disabled Mortality:	None
Provision for Expenses:	None
Benefit Form:	Life Annuity, 5 Years certain.
Top-Heavy Plan Years:	The plan is not top-heavy. Actuarial costs assume that all future plan years are not top-heavy.
Miscellaneous:	The valuation was prepared on an ongoing-plan basis. The valuation was based on participants of the Plan as of the valuation date and did not take future participants into account.
Asset Valuation Basis:	Market Value plus receivable for the prior plan year, if any.
Data:	Census data were supplied by the Plan Sponsor. Asset data was supplied by the Plan Trustee. While a review was made for reasonableness and consistency, the valuation fully relied on the providers for the accuracy and comprehensiveness of the data.
Expense Load:	Not allowed under PPA of 2006 for 2008.
Plan Benefits Not Considered:	None.
Mortality Used for Determining PBGC Premiums:	In accordance with legal mandate, the IRS Static Mortality Table with sex distinct rates was used to determine liabilities and premiums.

MANHATTAN PLAZA ASSOCIATES UNION PLAN

Percent Married: 80% of males and 20% of females were assumed to be married.

Age of Spouse: The female spouse is assumed to be 3 years younger than the male spouse.

In accordance with the Pension Protection Act of 2006 (PPA), the annual costs is equal to the Target Normal Cost plus the shortfall amortization charge minus any pre-funding and carryover funding standard account balances.

MANHATTAN PLAZA ASSOCIATES UNION PLAN

PRINCIPAL PLAN PROVISIONS

This actuarial valuation was prepared recognizing the principal plan provisions which affect the actuarial cost calculations. The plan provisions were taken from the Manhattan Plaza Associates Union Plan as amended through October 1, 2008.

Basic Definitions

Plan Name:	Manhattan Plaza Associates Union Plan
Effective Date:	October 1990
Restatement Date:	October 1, 1997
Most Recent Plan Amendment:	September 19, 2005
Plan Year:	October 1 to September 30
Fiscal Year:	October 1 to September 30
CoTrustees	Sherry Scurfield and Jeffrey Brodsky
Employer:	M. Plaza, LP
Predecessor Employer:	Manhattan Plaza, LP
Actuarial Equivalent:	UP-1984 Mortality Table, no age adjustment, and 7% interest rate. For purpose of determining the minimum lump sum under 417(e), the Mortality Table prescribed by the Secretary of the Treasury and the 30-Year Treasury Rate in effect the month preceding the beginning of the Plan Year.
Employee:	Any individual employed by the Employer.
Eligible Employee:	An Employee employed by the Employer and covered by a collective bargaining agreement with Local 808, International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America
Eligibility for Plan Participation:	Each Eligible Employee shall become a participant once he completes a Year of Service with the Employer, or as of the first date he becomes a member of the Union, whichever is later.

MANHATTAN PLAZA ASSOCIATES UNION PLAN

PRINCIPAL PLAN PROVISIONS (CONTINUED)

Entry Date:	October 1 and April 1 next following completion of the Eligibility Requirements for Plan Participation.	
Vesting Service:	Each Plan Year in which the Employee completes at least 1000 Hours of Service.	
Limitation Year:	The Plan Year	
Year of Service:	For Eligibility purposes, the initial 12 Consecutive month period commencing on the Employee's date of hire in which he complete 1000 or more Hours of Service.	
Covered Employment:	Employment of an Employee by the Employer in a category covered by the local 808 I.B.T. Pension Plan.	
Early Retirement Date:	The first day of the month coinciding with or next following the earlier of (a) and (b): (a) the attainment of age 55 and completion of at least 10 Pension Credits.	
Normal Retirement Rate:	The later of the Participant's 65 th birthday and completion of 5 years of Plan Participation.	
Pension Credits:	<u>Hours</u>	<u>Years of Pension Credit</u>
	140-279	1/12
	280-419	2/12
	420-559	3/12
	560-699	4/12
	700-839	5/12
	840-979	6/12
	980-1119	7/12
	1120-1259	8/12
	1260-1399	9/12
	1400-1539	10/12
	1540-1679	11/12
	1680+	1 Year
Union:	Local 808 International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America.	

MANHATTAN PLAZA ASSOCIATES UNION PLAN

PRINCIPAL PLAN PROVISIONS (CONTINUED)

Union Agreement:	The collective bargaining agreement between an Employer and the Union, as amended from time to time.
Early Retirement Benefit:	Accrued Benefit determined at the participant's Early Retirement Date payable at his Normal Retirement Date, or if the participant elects to receive payments beginning at his Early Retirement Date, the Accrued Benefit payable at his Normal Retirement Date reduced by 1/2% for each month the pension payments precedes age 65. There is no reduction if the participant has attained age 62 and has at least 30 years of Pension Credits.
Disability Retirement:	If a Participant terminates service as a result of Disability provided he has attained age 55, has at least 10 Pension Credits and is considered disabled for purposes of receiving social security benefits, he is eligible to retire and receive a Disability Benefit equal to his Accrued Benefit at date of disability.
Normal Retirement Benefit:	The product of the applicable Benefit Rate multiplied by the years of Pension Credits not greater than the applicable maximum minus Schedule A benefits.

	Monthly Benefit Rate	Maximum Years of Pension Credit
<u>For Participants Retiring:</u>		
January 16, 2003 to Present	\$45.40	30
January 16, 2002 to January 15, 2003	44.00	30
January 16, 2001 to January 15, 2002	42.50	30
January 16, 2000 to January 15, 2001	41.00	30
January 16, 1999 to January 15, 2000	39.00	30
January 16, 1998 to January 15, 1999	37.00	30
January 16, 1997 to January 15, 1998	35.00	25
January 16, 1996 to January 15, 1997	34.00	25

Schedule A benefits are accrued as of September 30, 1990 under the Local 808 I.B.T. Pension Plan for selected participants.

MANHATTAN PLAZA ASSOCIATES UNION PLAN

PRINCIPAL PLAN PROVISIONS (CONTINUED)

The Participant's Benefit will be based on the highest dollar rate under which he worked in Covered Employment provided the participant earned at least 6/12th of a Pension Credit at that dollar rate.

Deferred Retirement Pension:

The benefit provided by continued service after normal retirement age and prior to the deferred retirement date. Suspension of Benefit Notice must be provided.

Accrued Benefit:

The benefit determined under the formula for the Normal Retirement Benefit as if date of Accrued Benefit determination were Normal Retirement Date. For the Minimum Benefit for top-heavy plan years, the benefit based on average compensation and "top-heavy" service as of date of determination.

Pre-Retirement Death Benefit:

In the event of a Participant's death after meeting the requirements for Early Retirement, the surviving spouse shall receive for life, a Pension equal to ½ of the Joint and 50% Survivor benefit determined under the assumption that the Participant had elected Early Retirement commencing on the first day of the month in which death occurred.

**Termination of Employment
Provision (Vesting):**

The vested portion of the Accrued Benefit as of date of termination is payable beginning at age 65. Vesting is 100% after 5 years of Vesting Service.

In Top-Heavy Plan Years the vested portion of the Accrued Benefit cannot be less than the benefit provided by:

<u>Years of Service</u>	<u>Percent Vested</u>
less than 2	0%
2	20
3	40
4	60
5	80
6 or more	100

MANHATTAN PLAZA ASSOCIATES UNION PLAN

PRINCIPAL PLAN PROVISIONS (CONTINUED)

Normal Form of Annuity:	For single participants, Life Annuity with payments guaranteed for 60 months. Actuarially reduced Joint and 50% Survivor Annuity for married Participants. Note: The one year marriage requirement is not applicable.
Optional Annuity Forms:	A Life Annuity with first 60 months guaranteed and 50% Joint and Survivor Annuity.
Minimum Benefit For Top-Heavy Plan Years:	<p>For each Top Heavy Plan Year during which the Participant completes a Year of Service as a Non-Key Employee up to a maximum of ten such years, the Participant will receive a benefit equal to the product of (a), (b) and (c).</p> <ul style="list-style-type: none">(a) Average Total Annual Compensation for the five consecutive Years of Service that produce the highest Average.(b) The Participant's Top-Heavy Years of Service.(c) 2% <p>If the Participant's pension benefit is payable other than as a straight life annuity or commences at an age other than at Normal Retirement Age, this minimum benefit shall be adjusted to the actuarial equivalent of the above benefit.</p>
Employer Contributions:	Entire cost of the Plan.

**SCHEDULE D
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration**DFE/Participating Plan Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA).► **File as an attachment to Form 5500.**

Official Use Only

OMB No. 1210-0110

2008**This Form is Open to
Public Inspection.**

For calendar plan year 2008 or fiscal plan year beginning <u>10/01/2008</u> and ending <u>09/30/2009</u>	
A Name of plan or DFE <u>MANHATTAN PLAZA ASSOCIATES UNION PLAN</u>	B Three-digit plan number ► <u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>M. PLAZA, LP</u>	D Employer Identification Number <u>13-2850407</u>

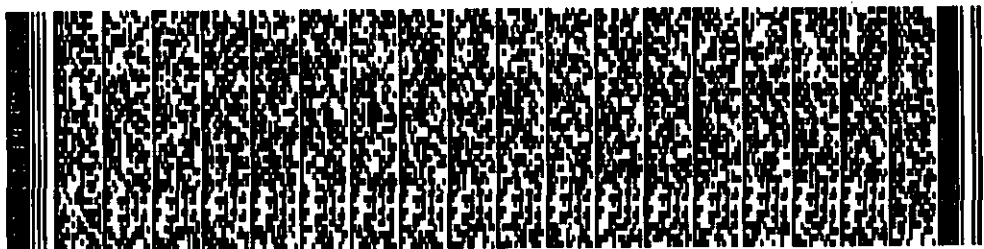
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL INTL EM MKT SEP ACCT</u>	
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>	
(c) EIN-PN <u>42-0127290-013</u> (d) Entity code <u>P</u> (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>61450</u>	
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL BOND AND MTG SEP ACC</u>	
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>	
(c) EIN-PN <u>42-0127290-005</u> (d) Entity code <u>P</u> (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>142877</u>	
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRIN INTERNATIONAL I SEP ACCT</u>	
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>	
(c) EIN-PN <u>42-0127290-048</u> (d) Entity code <u>P</u> (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>63762</u>	
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL MONEY MKT SEP ACCT</u>	
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>	
(c) EIN-PN <u>42-0127290-024</u> (d) Entity code <u>P</u> (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>54149</u>	

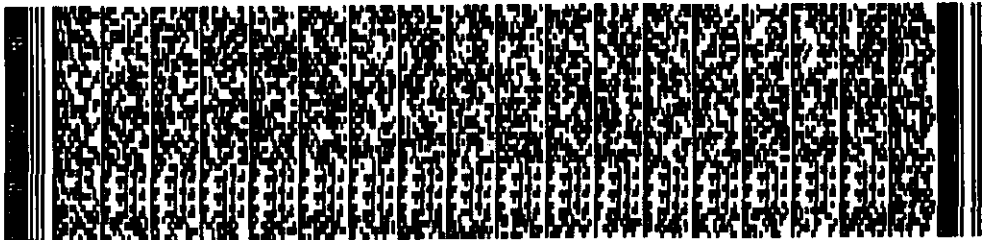
For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500. v11.3 Schedule D (Form 5500) 2008



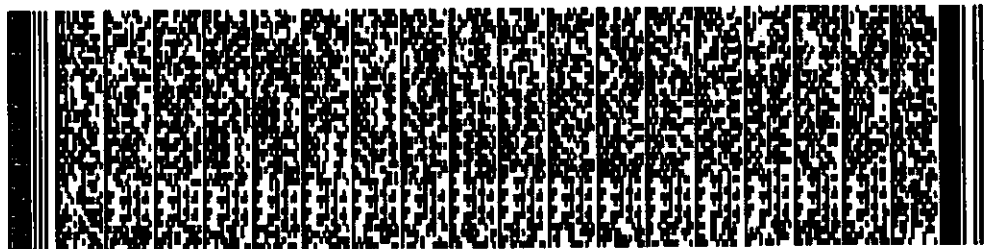
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRIN LG-CAP VAL I SEP ACCT</u>		
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
(c) EIN-PN <u>42-0127290-098</u>	(d) Entity code <u>P</u>	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>65710</u>
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL HIGH YIELD I SEP ACCT</u>		
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
(c) EIN-PN <u>42-0127290-101</u>	(d) Entity code <u>P</u>	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>203379</u>
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRIN INFLATION PROT SEP ACCT</u>		
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
(c) EIN-PN <u>42-0127290-099</u>	(d) Entity code <u>P</u>	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>104132</u>
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL LG CAP GROWTH SEP ACCT</u>		
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
(c) EIN-PN <u>42-0127290-018</u>	(d) Entity code <u>P</u>	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>73111</u>
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL INTL SMALLCAP SEP ACCT</u>		
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
(c) EIN-PN <u>42-0127290-014</u>	(d) Entity code <u>P</u>	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>52908</u>
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(a) Name of MTIA, CCT, PSA, or 103-12 IE <u>PRINCIPAL MIDCAP GROWTH SEP ACCT</u>		
(b) Name of sponsor of entity listed in (a) <u>PRINCIPAL LIFE INSURANCE COMPANY</u>		
(c) EIN-PN <u>42-0127290-021</u>	(d) Entity code <u>P</u>	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>52336</u>



(a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN DISC LGCAP BLEND SEP ACCT		
(b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY		
(c) EIN-PN 42-0127290-092	(d) Entity code P	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53818
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN MIDCAP VALUE I SEP ACCT		
(b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY		
(c) EIN-PN 42-0127290-043	(d) Entity code P	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58363
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE PRINCIPAL SMCAP VALUE SEP ACCT		
(b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY		
(c) EIN-PN 42-0127290-031	(d) Entity code P	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 55269
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN SMALLCAP VALUE SEP ACCT		
(b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY		
(c) EIN-PN 42-0127290-030	(d) Entity code P	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53758
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(a) Name of MTIA, CCT, PSA, or 103-12 IE PRINCIPAL CORE PLUS BOND I SA		
(b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY		
(c) EIN-PN 42-0127290-115	(d) Entity code P	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 129245
<hr/>		
(a) Name of MTIA, CCT, PSA, or 103-12 IE		
(b) Name of sponsor of entity listed in (a)		
(c) EIN-PN	(d) Entity code	(e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



- (a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN INTL SMALLCAP SEP ACCT
- (b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY
- (c) EIN-PN 42-0127290-014 (d) Entity code P (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____
-
- (a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN MIDCAP GROWTH SEP ACCT
- (b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY
- (c) EIN-PN 42-0127290-021 (d) Entity code P (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____
-
- (a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN DISC LGCAP BLEND SEP ACCT
- (b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY
- (c) EIN-PN 42-0127290-092 (d) Entity code P (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____
-
- (a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN MIDCAP VALUE I SEP ACCT
- (b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY
- (c) EIN-PN 42-0127290-043 (d) Entity code P (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____
-
- (a) Name of MTIA, CCT, PSA, or 103-12 IE PRINCIPAL SMCAP VALUE SEP ACCT
- (b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY
- (c) EIN-PN 42-0127290-031 (d) Entity code P (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____
-
- (a) Name of MTIA, CCT, PSA, or 103-12 IE PRIN SMALLCAP GROWTH SEP ACCT
- (b) Name of sponsor of entity listed in (a) PRINCIPAL LIFE INSURANCE COMPANY
- (c) EIN-PN 42-0127290-030 (d) Entity code P (e) Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) _____
-



Part II Information on Participating Plans (to be completed by DFEs)

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

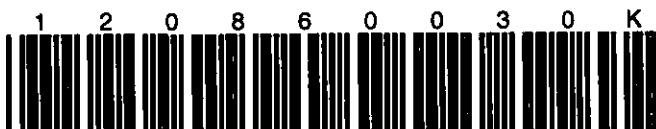
(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____

(a) Plan name _____

(b) Name of plan sponsor _____ (c) EIN-PN _____



**SCHEDULE I
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

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.**

Official Use Only

OMB No. 1210-0110

2008**This Form Is Open to
Public Inspection.**

For calendar year 2008 or fiscal plan year beginning <u>10/01/2008</u> and ending <u>09/30/2009</u>	
A Name of plan MANHATTAN PLAZA ASSOCIATES UNION PLAN	B Three-digit plan number ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 M. PLAZA, LP	D Employer Identification Number <u>13-2850407</u>

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.**

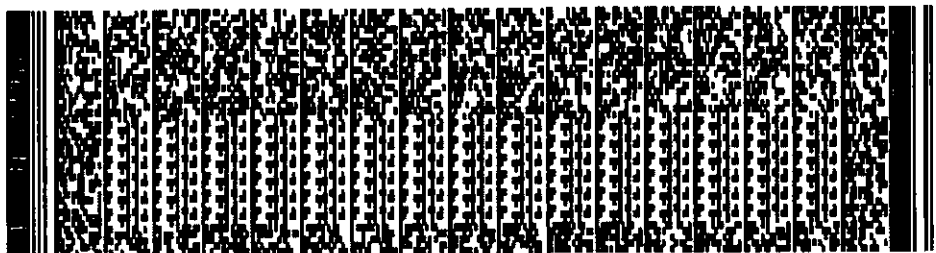
1 Plan Assets and Liabilities:	(a) Beginning of Year	(b) End of Year
a Total plan assets	1a 2816910	2842228
b Total plan liabilities	1b 0	0
c Net plan assets (subtract line 1b from line 1a)	1c 2816910	2842228

2 Income, Expenses, and Transfers for this Plan Year:	(a) Amount	(b) Total
a Contributions received or receivable		
(1) Employers	2a(1) 125000	
(2) Participants	2a(2) 0	
(3) Others (including rollovers)	2a(3) 0	
b Noncash contributions	2b 0	
c Other income	2c 54942	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d	179942
e Benefits paid (including direct rollovers)	2e 133106	
f Corrective distributions (see instructions)	2f 0	
g Certain deemed distributions of participant loans (see instructions)	2g 0	
h Other expenses	2h 21518	
i Total expenses (add lines 2e, 2f, 2g, and 2h)	2i	154624
j Net income (loss) (subtract line 2i from line 2d)	2j	25318
k Transfers to (from) the plan (see instructions)	2k	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
a Partnership/joint venture interests	3a	X	
b Employer real property	3b	X	

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	Yes	No	Amount
3c Real estate (other than employer real property)		X	
d Employer securities		X	
e Participant loans		X	
f Loans (other than to participants)		X	
g Tangible personal property		X	

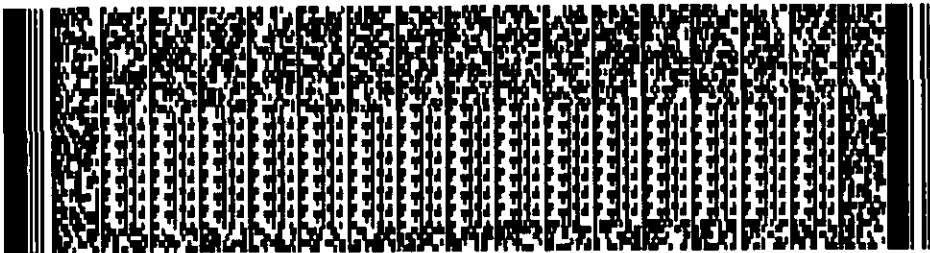
Part II Transactions During Plan Year

	Yes	No	Amount
4 During the plan year:			
a Did the employer fail 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.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		2600000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
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?		X	
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?		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		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.)	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 ☐ Yes ☒ No Amount _____

5b 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.)

5b(1) Name of plan(s)**5b(2)** EIN(s)**5b(3)** PN(s)



**SCHEDULE R
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Retirement Plan InformationThis schedule is required to be filed under sections 104 and 4065 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.**

Official Use Only

OMB No. 1210-0110

2008**This Form Is Open to
Public Inspection.**

For calendar year 2008 or fiscal plan year beginning <u>10/01/2008</u> and ending <u>09/30/2009</u>	
A Name of plan MANHATTAN PLAZA ASSOCIATES UNION PLAN	B Three-digit plan number ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 M. PLAZA, LP	D Employer Identification Number <u>13-2850407</u>

Part I Distributions*All references to distributions relate only to payments of benefits during the plan year.*

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1 \$ <u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). <u>42-0127290</u> <i>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</i>	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3 <u>0</u>

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A
If the plan is a defined benefit plan, go to line 7.

5 If a waiver of the minimum funding standard for a prior plan year is being amortized in this plan year, see instructions, and enter the date of the ruling letter granting the waiver ► Month Day Year
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6a Enter the minimum required contribution for this plan year	\$ <u> </u>
b Enter the amount contributed by the employer to the plan for this plan year	\$ <u> </u>
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	\$ <u> </u>

If you completed line 6c, skip lines 7 and 8 and complete line 9.

7 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A

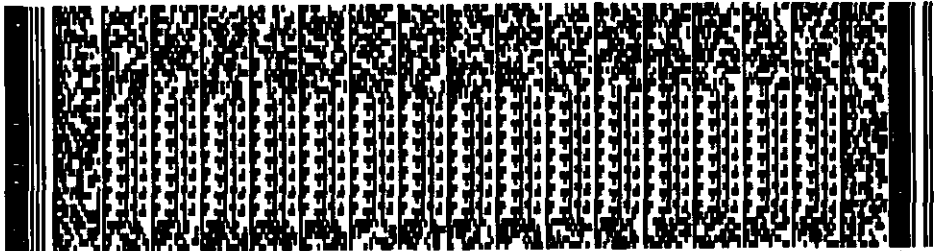
Part III Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) ☐ Increase ☐ Decrease ☒ No

Part IV Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements ☒ ratio percentage test ☐ average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008



Schedule SSA (Form 5500) removed
from filing and forwarded to the
Social Security Administration.

OMB No. 1545-0212

► For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 3.

File With IRS Only

A Name of filer, plan administrator, or plan sponsor (see instructions) M. PLAZA, LP Number, street, and room or suite no. (If a P.O. box, see instructions) 423 WEST 55TH STREET, 9TH FLOOR City or town, state, and ZIP code NEW YORK NY 10019		B Filer's identifying number (see instructions). <input checked="" type="checkbox"/> Employer identification number (EIN). 13-2850407 <input type="checkbox"/> Social security number (SSN)			
C	Plan name	Plan number	Plan year ending—		
			MM	DD	YYYY
1	MANHATTAN PLAZA ASSOCIATES UNION PLAN	0 0 1	9	30	2009
2					
3					

1 I request an extension of time until 7 / 15 / 2010 to file Form 5500 or Form 5500-EZ.

The application is **automatically approved** to the date shown on line 1 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 or 5500-EZ for which this extension is requested, and **(b)** the date on line 1 is no more than 2½ months after the normal due date.

You must attach a copy of this Form 5558 to each Form 5500 and 5500-EZ filed after the due date for the plans listed in C above.

Note. A signature is not required if you are requesting an extension to file Form 5500 or Form 5500-EZ.

2 I request an extension of time until _____/_____/_____ to file Form 5330.
You may be approved for up to a six (6) month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax **a**

b Enter the payment amount attached	b	
--	----------	--

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . **c** _____

3 State in detail why you need the extension

An extension of time is requested in order to
collect the necessary data required for a complete and accurate filing.

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ▶

Date ▶

MGA

Form **5558** (Rev. 1-2008)

From: Origin ID: QNYA (212) 521-6410
 Peggy Thompson
 The Related Companies
 423 West 55th Street
 9th floor
 New York, NY 10019

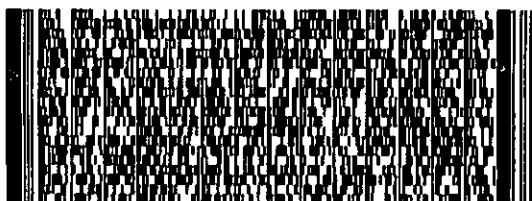


J18201006200226

SHIP TO: (212) 319-1200

BILL SENDER

EBSA
EFAST
3833 GREENWAY DR

LAWRENCE, KS 66046

Ship Date: 06JUL10
 ActWgt: 1.0 LB
 CAD: 5800615/INET3060

Delivery Address Bar Code



Ref # 1312.107150.1263
 Invoice #
 PO #
 Dept #

TRK# 7936 9941 2621
 0201

WED - 07 JUL A2
STANDARD OVERNIGHT

66046

KS-US

MCI

XH IXDA

0000100070024

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2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

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