## 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 section 6058(a) of the Internal Revenue Code (the Code).

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2009

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

Р	ension Benefit Guaranty Corporation	▶ Complete all entries in accord	dance witl	h the instructions to the Form 5500	)-SF.				
		dentification Information					,		
For	For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009								
A	This return/report is for:	x single-employer plan	multiple-e	employer plan (not multiemployer)	one-participant plan				
В	This return/report is for:	first return/report	final retur	final return/report					
		an amended return/report	short plan	year return/report (less than 12 mor	nths)				
С	Check box if filing under:	X Form 5558	automatic	extension	DFVC program				
		special extension (enter description							
Da	rt II Basic Plan Inforr	<b>nation</b> —enter all requested information							
	Name of plan	mation—enter all requested inform	alion		1h	Three-digit			
	REWS, BERNSTEIN & MARAN	ITO. LLP 401(K) PLAN			10	plan number			
						(PN) <b>•</b>	002		
					1c	Effective date of			
						01/01/			
		ess (employer, if for single-employer	plan)		<b>2b</b> Employer Identification Number				
AND	REWS, BERNSTEIN & MARAN	ITO, LLP		•	(EIN) 16-1560162  2c Plan sponsor's telephone number				
69 D	ELAWARE AVENUE, SUITE 12	200			716-842-2200				
	FALO, NY 14202				2d	Business code	(see instructions)		
					01.	541110			
	Plan administrator's name and REWS, BERNSTEIN & MARAN	address (if same as Plan sponsor, e		e") JE, SUITE 1200	<b>3b</b> Administrator's EIN 16-1560162				
71110	NEWO, BERNOTEIN & WINTON	BUFFALO, N		52, 00112 1200	3c		telephone number		
						716-84			
	•	an sponsor has changed since the last		port filed for this plan, enter the	4b EIN				
I	name, EIN, and the plan numbe	er from the last return/report. Sponso	r's name		4c PN				
5a	Total number of participants at	the beginning of the plan year			<del></del>				
		t the end of the plan year		}					
	·	ith account balances as of the end of		ļ	5b		16		
С				The state of the s	5с		16		
6a	Were all of the plan's assets of	during the plan year invested in eligib	le assets?	(See instructions.)			X Yes No		
	Are you claiming a waiver of the	ne annual examination and report of	an indeper	ndent qualified public accountant (IQF	PA)				
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								
Do		er 6a or 6b, the plan cannot use Fo	orm 5500-	SF and must instead use Form 550	00.				
		ation							
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End	l of Year		
	Total plan assets	12							
b	'	71.7	7b	0					
<u> </u>		7b from line 7a)	7c	1038752			1426717		
8	Income, Expenses, and Trans			(a) Amount	(b) Total				
а	Contributions received or rece	ivable from:	8a(1)	92717					
			8a(2)	76039					
	• •	)		0					
b	, ,	,	, ,	222548					
C	( ,	8a(2), 8a(3), and 8b)			391304				
d	, , ,	rollovers and insurance premiums							
			. 8d	377					
е	Certain deemed and/or correct	tive distributions (see instructions)	. 8e	0	Ц				
f	Administrative service provide	rs (salaries, fees, commissions)	. 8f	2962	2				
g	Other expenses		. 8g	0					
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	8h				3339		
i	Net income (loss) (subtract line	e 8h from line 8c)	. 8i		387965				
j	Transfers to (from) the plan (se	ee instructions)	. 8i	0					

Dart IV	Plan Characteristics
Partiv	Fian Characteristics

**HERE** 

SIGN HERE Signature of plan administrator

Filed with authorized/valid electronic signature.

Signature of employer/plan sponsor

**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2A 2E 2G 2J 2K 3B 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	Du	During the plan year:							Amount	
а		Nas there a failure to transmit to the plan any participant contributions within the time period described i 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)					X			
b		Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)			10b		X			
С	W	Was the plan covered by a fidelity bond?			10c	X				200000
d		Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?					X			
е	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.)						X			
f	На	Has the plan failed to provide any benefit when due under the plan?					X			
g	Dio	I the plan have any participant loans? (If "Yes," enter amount as of	f year end.)		10g		X			
h		If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)					X			
i	If 1	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								
art	۷I	Pension Funding Compliance								
11		his a defined benefit plan subject to minimum funding requirements							Yes	X No
12	ls	this a defined contribution plan subject to the minimum funding req	quirements of section						Yes	X No
2		Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable waiver of the minimum funding standard for a prior year is being a			tion o	and a		a data of th	a lattar mul	ina
а	gra	nting the waiver.	piai	Mont	th	anu e	Day		Year	<u>-</u>
lf y	ou/	completed line 12a, complete lines 3, 9, and 10 of Schedule M	B (Form 5500), and	l skip to line 13.		_		T		
b	Enter the minimum required contribution for this plan year						12b			
	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			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?						N/A			
Part	VII	Plan Terminations and Transfers of Assets								
13a	На	s a resolution to terminate the plan been adopted during the plan y	ear or any prior yea	r?				1	Yes	X 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?								X No	
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)									
1	13c(1) Name of plan(s):					<b>13c(2)</b> EIN(s)			13c(3)	PN(s)
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.										
	Filed with authorized/valid electronic signature 08/04/2010 BEN IAMINI ANDREW				SE/V/C	IMC				
SIGN Filed with authorized/valid electronic signature.  08/04/2010 BENJAMIN ANDREWS										

Date

Date

08/04/2010

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

**BENJAMIN ANDREWS**