

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 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 01/01/2009 and ending 12/31/2009			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report;	☐ the final return/report;	
	☐ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan EPSILON MANAGEMENT CORPORATION EMPLOYEES PROFIT SHARING PLAN	1b Three-digit plan number (PN) ►	001	
	1c Effective date of plan	12/31/1973	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) EPSILON MANAGEMENT CORPORATION 8525 CLINTON ROAD BROOKLYN, OH 44144	2b Employer Identification Number (EIN)	34-1046162	
	2c Sponsor's telephone number	216-651-9022	
	2d Business code (see instructions)	332810	

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	Filed with authorized/valid electronic signature.	10/14/2010	JOHN HADGIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	JOHN HADGIS
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") EPSILON MANAGEMENT CORPORATION 8525 CLINTON ROAD BROOKLYN, OH 44144	3b Administrator's EIN 34-1046162 3c Administrator's telephone number 216-651-9022
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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	4b EIN 4c PN
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5 Total number of participants at the beginning of the plan year	5	168
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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	85
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	33
d Subtotal. Add lines 6a , 6b , and 6c	6d	118
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	118
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	50
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2E 3D 3H

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) ☐ 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
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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) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan EPSILON MANAGEMENT CORPORATION EMPLOYEES PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EPSILON MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 34-1046162	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MORGANSTANLEY SMITH BARNEY

200 PUBLIC SQUARE
CLEVELAND, OH 44114

13-2919773

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 19 33 51 63	NONE	8035	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

QUALIFIED ADMINISTRATIVE SERVICES,

21238 WOODVIEW CIRCLE
STRONGSVILLE, OH 44149

34-1658823

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	19600	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

MEADEN & MOORE LTD

1100 SUPERIOR AVENUE
SUITE 1100
CLEVELAND, OH 44114-2523

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	8500	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	MEADEN & MOORE LTD	b EIN:	34-1818258
c Position:	ACCOUNTANT		
d Address:	1100 SUPERIOR AVENUE SUITE 1100 CLEVELAND, OH 44004-2523	e Telephone:	216-241-3272
Explanation: THE PLAN SPONSOR WAS PLACED IN RECEIVERSHIP DURING 2009. THE COURT APPOINTED RECEIVER DESIRED TO HAVE THE AUDIT PERFORMED BY THE COURT APPOINTED ACCOUNTANTS. THERE WERE NO DISAGREEMENTS BETWEEN THE PLAN SPONSOR AND THE TERMINATED ACCOUNTANTS.			

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	
Explanation:			

a Name:		b EIN:	
c Position:			
d Address:		e Telephone:	
Explanation:			

a Name:		b EIN;	
c Position:			
d Address:		e Telephone:	
Explanation:			

a Name:		b EIN;	
c Position:			
d Address:		e Telephone:	
Explanation:			

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information 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

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan EPSILON MANAGEMENT CORPORATION EMPLOYEES PROFIT SHARING PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EPSILON MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 34-1046162	

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	123558	88370
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	28381	20725
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	171531	57095
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	1669905	1332614
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	124275	249125
(B) Common	1c(4)(B)	641025	447603
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	221972	375189
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	109800	123520

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3090447	2694241

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i	64	
j Other liabilities	1j	11450	5332
k Total liabilities (add all amounts in lines 1g through 1j)	1k	11514	5332

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	3078933	2688909
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. 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. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	120610	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		120610
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	666819	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		666819
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		787429

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1149297	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1149297
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	28156	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		28156
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1177453

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-390024
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unqualified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☐ Yes ☒ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: GROSS & COMPANY, INC.

(2) EIN: 34-1585437

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

- 4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a 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.).....		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 participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
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 have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.			

- 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: 0

- 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 Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 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.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan EPSILON MANAGEMENT CORPORATION EMPLOYEES PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EPSILON MANAGEMENT CORPORATION	D Employer Identification Number (EIN) 34-1046162

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	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 34-1046162		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: 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.		
6 a Enter the minimum required contribution for this plan year	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
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).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 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
-----------------	-------------------

9 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.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008**

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Gross & Company, Inc.

Accounting • Bookkeeping • Tax Service
Business & Financial Consulting

3681 S. Green Road #306 • Beachwood, Ohio 44122 • Phone: (216) 831-0011 Fax: (216) 292-0011

INDEPENDENT AUDITOR'S REPORT

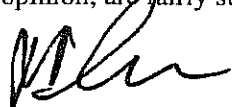
Board of Directors
Epsilon Management Corporation
Employees' Profit Sharing Plan
Brooklyn, Ohio

We have audited the accompanying Statement of Net Assets Available for Benefits of the Epsilon Management Corporation Employees' Profit Sharing Plan as of December 31, 2009 and the related Statement of Changes in Net Assets Available for Benefits for the year then ended. Those financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the Epsilon Management Corporation Employees' Profit Sharing Plan as of and for the year ended December 31, 2008 were audited by other auditors whose report dated October 6, 2009, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounting principles used and significant estimates made by management, as well as evaluation the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects the Net Assets Available for Benefits of Epsilon Management Corporation Employees' Profit Sharing Plan as of December 31, 2009 and 2008, and the Changes in Net Assets Available for the years then ended in conformity with principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental Schedules of Assets Held for Investment Purposes at Year End and Assets Acquired and Disposed of Within Year, together referred to as "supplemental information," are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. The supplemental information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.



GROSS & COMPANY, INC.
Certified Public Accountants

Beachwood, Ohio
October 7, 2010

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31,

	<u>2009</u>	<u>2008</u>
ASSETS		
Cash	\$ 88,370	\$ 123,558
Interest Receivable	<u>20,725</u>	<u>28,381</u>
Total Receivables	20,725	28,381
Investments - At Fair Value		
Non-Segregated Accounts		
Money Funds	6,119	8,654
Common Stocks	447,603	641,025
Preferred Stocks	249,125	124,275
Government, International and Corporate Bonds	1,332,614	1,669,905
Mutual Funds	375,189	187,269
Certificates of Deposit	50,976	151,380
Other Investments	123,520	109,800
Segregated Accounts		
Washington Mutual Investment Fund	-0-	10,434
New Perspective Fund	-0-	11,669
The Bond Fund of America	-0-	12,600
U.S. Treasury Money Fund of America	<u>-0-</u>	<u>11,497</u>
Total Investments	<u>2,585,146</u>	<u>2,938,508</u>
Total Assets	2,694,241	3,090,447
LIABILITIES	<u>5,332</u>	<u>11,514</u>
Net Assets Available for Benefits	<u>\$ 2,688,909</u>	<u>\$ 3,078,933</u>

See Accompanying Notes.

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31,

	2009			2008		
	Total Non-Participant Directed	Total Participant Directed	Total All Assets	Total Non-Participant Directed	Total Participant Directed	Total All Assets
ADDITIONS TO NET ASSETS ATTRIBUTED TO:						
Interest and Dividend Income	\$ 119,991	\$ 619	\$ 120,610	\$ 147,610	\$ 1,668	\$ 149,278
Net Realized/Unrealized Gain on Investments	<u>662,463</u>	<u>4,356</u>	<u>666,819</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Additions	782,454	4,975	787,429	147,610	1,668	149,278
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:						
Benefits Paid to Participants	1,098,124	51,173	1,149,297	182,517	-0-	182,517
Net Realized/Unrealized Loss on Investments	-0-	-0-	-0-	938,388	15,545	953,933
Administrative Expenses	<u>28,156</u>	<u>-0-</u>	<u>28,156</u>	<u>25,042</u>	<u>-0-</u>	<u>25,042</u>
Total Deductions	<u>1,126,280</u>	<u>51,173</u>	<u>1,177,453</u>	<u>1,145,947</u>	<u>15,545</u>	<u>1,161,492</u>
Net Increase (Decrease)	(343,826)	(46,198)	(390,024)	(998,337)	(13,877)	(1,012,214)
Net Assets Available for Benefits:						
Beginning of Year	<u>3,032,735</u>	<u>46,198</u>	<u>3,078,933</u>	<u>4,031,072</u>	<u>60,075</u>	<u>4,091,147</u>
End of Year	<u>\$ 2,688,909</u>	<u>\$ -0-</u>	<u>\$ 2,688,909</u>	<u>\$ 3,032,735</u>	<u>\$ 46,198</u>	<u>\$ 3,078,933</u>

See Accompanying Notes.

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General – The Plan, which was initiated on December 31, 1973, is a defined contribution plan covering all employees of the Company who have at least one year of service and are twenty-one years of age or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan uses the accrual basis of accounting for financial statement purposes. As indicated in Note 2, the Plan sponsor is in receivership and has announced its intention to terminate the Plan. Generally accepted accounting principles require that the liquidating basis of accounting be used for financial statement purposes. However, as indicated in Note 3, management has adopted AFC 820 (SFAS No 157, “Fair Value Measurements” and accordingly feels that the accrual basis of accounting closely approximates the liquidation basis of accounting.

Investments – Marketable securities are valued at fair market value using quoted market prices.

Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties – The Plan investments include investments in mutual funds and collective funds holding investment contracts with varying degrees of risk, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonable possible that change in the values of investment securities will occur in the near term and such change could materially affect the amount reported in the Statement of Net Assets Available for Benefits.

NOTE 2 – PLAN DESCRIPTION

The following description of the Epsilon Management Corporation Employees' Profit Sharing Plan provides only general information. Participants should refer to the Plan agreement, copies of which are available from the Plan Administrator, for a more complete description of the Plan's provisions.

Eligibility – All full-time employees of the Company, except members of any collective bargaining agreement, are eligible to participate in the Plan when they have completed one year of service and are age twenty-one or older.

Segregated and Non-Segregated Accounts – The Plan assets are held in non-segregated accounts excluding rollovers from other qualified plans and accounts of prior participants who have not withdrawn their funds but directed the Plan Administrator to segregate the account. The segregated assets are held in segregated accounts chosen by the participants from a limited selection of investments.

Contributions – All Company contributions are discretionary and subject to limitations on annual additions and other limitations imposed by the Internal Revenue Code as defined in the Plan agreement.

Each year, the Board of Directors determines the annual contribution. The Company did not contribute to the Plan for 2009 and 2008, respectively.

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 2 – PLAN DESCRIPTION (Continued)

Participants' Accounts – Each participant's account is appropriately credited with an allocation of the Company's contribution, Plan earnings and forfeitures of terminated participants non-vested accounts based on prescribed formulas or account balances. For the Company contribution, an amount up to 5.7% of each participant's eligible compensation in excess of the social security taxable wage base is allocated to affected participants. Forfeitures are allocated using the same method used for contribution allocations. Plan earnings are allocated based on each participant's account balance.

Vesting – The Plan is top heavy in 2009 and 2008. Therefore, prior to the Company's decision to terminate the plan as indicated below, all current participants' accounts were vested under an accelerated vesting schedule as follows:

<u>Top Heavy Vesting Schedule</u>	
<u>Years of Service</u>	<u>Per Cent</u>
2	20%
3	40%
4	60%
5	80%
6	100%

As noted below, all participants became fully vested upon the Company's decision to terminate the Plan.

Retirement – Normal retirement age is 65 years. The Plan provides for early retirement upon the age of 55 years and completion of ten years of service.

Benefit Payments – Benefit payments are made in lump-sum amounts in accordance with the Plan's provisions. The plan allows for hardship withdrawals in accordance with Internal Revenue Service guidelines. In addition, the Plan provides for pre-retirement distributions for participants who are 25 years of age and 100% vested in their account balance.

Forfeitures – Forfeited balances of terminated participants' non-vested accounts are first made available to reinstate previously forfeited account balances of returning former participants requiring reinstatement. The remaining forfeitures are added to any Employer contribution and allocated in accordance with the contribution allocation. Forfeitures for the years ended December 31, 2009 and 2008, were \$=0= and \$3,980 respectively.

Termination – The Plan sponsor had the right to terminate the Plan at any time subject to the provisions of ERISA. On November 1, 2009 the Plan sponsor exercised its right to terminate the plan. All participants became fully vested and will receive full distribution. Termination distributions totaling \$684,985 were made in December 2009.

Rollovers - Rollovers from other qualified plans were permitted to the Plan. The rollovers are maintained in segregated accounts and are participant directed.

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 3 – FAIR VALUE MEASUREMENTS

On January 1, 2008, the Plan adopted AFC 820 (SFAS No. 157), *Fair Value Measurements*. AFC 820 applies to all financial instruments that are measured and reported on a fair value basis.

As defined in AFC 820, fair value is the amount that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. In determining fair value, the Plan utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable firm inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the examination of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair value. Financial assets and liabilities are carried at fair value and will be classified and disclosed in one of the following categories:

- *Level 1* – Quoted market prices in active markets for identical assets or liabilities.
- *Level 2* – Observable market based inputs or unobservable inputs that are corroborated by market data.
- *Level 3* – Unobservable inputs that are not corroborated by market data.

The fair value of all the investments in the Plan are based on quoted market prices. These fall into the Level 1 category of the valuation hierarchy.

The following table presents the financial instruments carried at fair value as of December 31, 2009 and 2008 by the AFC 820 valuation hierarchy (as described above). There were no assets that fell within Level 2 or Level 3 of the valuation hierarchy.

	<u>2009</u>	<u>2008</u>
Mutual Funds	\$ 375,189	\$ 221,972
Money Funds	6,119	20,151
Common Stocks	447,603	641,025
Preferred Stocks	249,125	124,275
Government, International and Corporate Bonds	1,332,614	1,669,905
Certificates of Deposit	50,976	151,380
Other Investments	<u>123,520</u>	<u>109,380</u>
Total Assets at Contract Value	<u>\$ 2,585,146</u>	<u>\$ 2,938,088</u>

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 4 – TAX STATUS

The Plan obtained its latest determination letter on September 18, 2001, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended; however, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

NOTE 5 – INVESTMENTS

The Plan's funds are invested in various stock, bond and cash investments. Investments which contain more than 5% of the Plan's net assets December 31 are:

	<u>2009</u>	<u>2008</u>
Van Kampen American Capital Pace Fund	\$ 311,599	\$ 187,269

During 2009 and 2008, the Plan's investments appreciated (depreciated) in value as follows:

	<u>2009</u>	<u>2008</u>
Common Stocks	\$ 203,166	\$ (415,854)
Preferred Stocks	102,482	(19,477)
Government, International and Corporate Bonds	223,461	(363,472)
Mutual Funds	149,101	(197,855)
Certificates of Deposit	(404)	2,525
Other Investments	<u>13,720</u>	<u>40,200</u>
 Total Change in Fair Market Value for All Funds	 <u>\$ 691,526</u>	 <u>\$ (953,933)</u>

The Plan provides for participant-directed investment of rollover contributions in four funds. At December 31, 2009 there were no participants investing in these funds. The following is a brief description of each fund.

Washington Mutual Investors Fund – The objective of the fund is to invest primarily in common stocks with relatively high dividend yields, providing for a moderate level of risk.

New Perspective Fund – The fund seeks long-term growth of capital through investments in foreign and U.S. Securities.

The Bond Fund of America – The fund seeks to maximize total return, while maintaining adequate liquidity and above average credit quality of investments.

U.S. Treasury Money Fund of America – The fund seek to maximize total return, while maintaining adequate liquidity and above average credit quality of investments.

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Smith Barney, Van Kampen and American Funds, the Custodians as defined by the Plan, and, therefore these transactions qualify as party-in-interest. Usual and customary fees were paid by the Plan for the investment management services.

NOTE 7 – SUBSEQUENT EVENT

The Plan expects to distribute its remaining assets to participants no later than December 31, 2010.

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Alcan, Inc	International Bond 5.200 % due 1/15/2014	\$ 24,953	\$ 26,352
	Cox Communications	Corporate Bond 4.625% due 1/15/2010	24,422	25,021
	SLM Corporation	Corporate Bond 4.000% due 1/15/2010	24,066	24,999
	Safeway, Inc.	Corporate Bond 4.950% due 8/16/2010	74,804	76,976
	Johnson Controls, Inc.	Corporate Bond 5.250% due 1/15/2011	50,042	52,471
	Key Bank	Corporate Bond 7.000% due 2/1/2011	25,501	25,962
	Bear Stearns Company, Inc. Global	Corporate Bond 5.500% due 8/15/2011	25,143	26,619
	Goodyear Tire & Rubber Company	Corporate Bond 7.857% due 8/15/2011	24,380	25,844
	Citigroup, Inc. Senior Notes	Corporate Bond 5.100% due 9/29/11	74,983	77,537
	Verizon Pennsylvania	Corporate Bond 5.650% due 11/15/2011	25,090	26,492
	Verizon New Jersey, Inc.	Corporate Bond 5.875% due 1/17/2012	25,319	26,636
	Bear Stearns Company, Inc. Senior Notes	Corporate Bond 5.350% due 2/1/2012	24,314	26,564
	Heinz H J Company	Corporate Bond 6.000% due 3/15/2012	25,388	26,817
	Marsh & McLennan Companies, Inc.	Corporate Bond 6.250% due 3/15/2012	24,755	26,385
	D.R. Horton, Inc. Senior Notes	Corporate Bond 5.375% due 6/15/2012	24,997	25,250
	Ryder System, Inc.	Corporate Bond 5.000% due 6/15/2012	24,569	25,766
	Masco Corporaton	Corporate Bond 5.875% due 7/15/2012	25,227	25,538

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Viacom, Inc.	Corporate Bond 5.625% due 8/15/2012	\$ 75,308	\$ 78,395
	Transamerica Financial Corporation	Zero Coupon Bond due 08/15/202	87,432	87,805
	International Lease Finance Corporation	Corporate Bond 5.000% due 9/15/2012	49,973	41,926
	SLM Corporation	Corporate Bond 5.375% due 1/15/2013	25,245	23,583
	Washington Mutual	Corporate Bond 5.500% due 1/15/2013	126,052	625
	Kroger Company	Corporate Bond 5.500% due 1/15/2013	25,213	26,699
	Embarq Corporation	Corporate Bond 6.738% due 6/1/2013	24,253	27,162
	Electronic Data Systems Corporation	Corporate Bond 6.000% due 8/1/2013	25,022	27,636
	First Data Corporation	Corporate Bond 4.700% due 8/1/2013	24,111	18,063
	Delphi Auto Systems	Corporate Bond 6.50% due 8/15/2013	25,258	313
	Schering-Plough Corporation	Corporate Bond 5.550% due 12/01/2013	50,519	54,953
	Morgan Stanley Global	Corporate Bond 4.750% due 4/1/2014	24,163	25,144
	Boston Scientific Company	Corporate Bond 5.450% due 6/15/2014	24,750	26,250
	Marsh & McLennan Companies, Inc.	Corporate Bond 5.375% due 7/15/2014	24,744	25,568
	Bell South Telecommunications	Corporate Bond 5.200% due 9/15/2014	24,975	26,775
	SBC Communications, Inc.	Corporate Bond 5.100% due 9/15/2014	24,996	26,891
	Goldman Sachs Group, Inc.	Corporate Bond 5.000% due 10/1/2014	24,220	26,362

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Sunoco, Inc.	Corporate Bond 4.875% due 10/15/2014	\$ 24,376	\$ 25,194
	Limited, Inc.	Corporate Bond 5.250% due 11/1/2014	24,606	24,125
	Bear Stearns Company, Inc.	Corporate Bond 5.7000% due 11/15/2014	24,188	27,508
	Goldman Sachs Group, Inc.	Corporate Bond 5.500% due 11/15/2014	25,182	26,683
	Embarq Corporation	Corporate Bond 7.082% due 6/1/2016	25,883	27,614
	Merrill Lynch & Company, Inc.	Corporate Bond 6.400% due 8/28/2017	25,962	26,309
	Bear Stearns Company, Inc.	Corporate Bond 6.400% due 10/2/2017	25,190	27,252
	SLM Corporation	Corporate Bond 6.000% due 6/15/2018	50,000	32,550
	Discover Bank	Certificate of Deposit 4.45% due 7/27/2010	50,000	50,976
	Citigroup FDG, Inc.	Other Investment	50,000	46,355
	Citigroup FDG, Inc.	Other Investment	50,000	34,365
	Safety First Trust	Other Investment	50,000	42,800
	Advent Software, Inc.	Common Stock	87	204
	Agco Corp	Common Stock	967	970
	Akamai Technologies	Common Stock	2,353	3,421
	Allied World Assurance Company	Common Stock	1,426	1,612
	Amazon Com, Inc.	Common Stock	2,430	10,089
	Amgen, Inc.	Common Stock	4,864	5,940
	Anadarko Petroleum Corporation	Common Stock	6,495	9,051
	Applied Materials, Inc.	Common Stock	5,469	5,158
	AT&T Inc	Common Stock	2,067	2,383
	Autodesk, Inc.	Common Stock	1,455	2,922
	Baker Hughes, Inc.	Common Stock	4,790	3,036
	Bank of America Corporation	Common Stock	8,730	7,831
	Bed Bath & Beyond	Common Stock	4,123	4,633

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Berkshire Hathaway, Inc.	Common Stock	7,551	9,858
	BHP Billiton Ltd	Common Stock	1,736	1,914
	Biogen Idec, Inc.	Common Stock	6,541	9,309
	Blackrock Inc.	Common Stock	1,924	3,483
	Boeing Company	Common Stock	2,918	2,436
	Broadcom Corporation	Common Stock	3,663	3,619
	Cablevision Systems Corportion	Common Stock	3,081	5,164
	Carnival Corp	Common Stock	1,251	1,584
	Celgene Corpration	Common Stock	4,872	5,290
	Charming Shoppes, Inc.	Common Stock	399	323
	Chubb Corporation	Common Stock	4,132	3,934
	Cisco Systems, Inc.	Common Stock	9,257	12,090
	Citrix Systems Inc	Common Stock	733	1,248
	Coca-Cola Company	Common Stock	4,704	6,270
	Comcast Corporation	Common Stock	7,174	6,452
	Conocophillips	Common Stock	2,835	3,064
	Covidien Ltd.	Common Stock	1,554	1,916
	Cree, Inc.	Common Stock	721	1,973
	CVS Casemark Corportion	Common Stock	4,874	5,476
	Deere & Co	Common Stock	3,549	3,516
	Devon Enery Corp	Common Stock	3,170	3,675
	DirectTV	Common Stock	1,393	3,668
	Discovery Communications, Inc.	Common Stock	64	153
	Dolby Laboratories, Inc.	Common Stock	1,344	2,148
	Dover Corporation	Common Stock	2,024	1,872
	Ebay, Inc.	Common Stock	11,889	9,412
	Electronic Arts	Common Stock	5,460	4,526
	Emerson Electric Company	Common Stock	2,701	3,621
	Ericsson L M Tel Company	Common Stock	1,849	1,792
	Expedia, Inc.	Common Stock	4,097	5,661
	First Solar, Inc .	Common Stock	1,218	1,354
	Fluor Corporation	Common Stock	2,851	3,828
	Forest Laboratories, Inc.	Common Stock	4,479	3,853
	Franklin Resources, Inc.	Common Stock	1,630	2,634

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Freeport McMoran Copper & Gold	Common Stock	1,860	3,774
	GAP, Inc.	Common Stock	1,079	1,257
	General Electric Company	Common Stock	11,070	4,842
	Genzyme Corporaton	Common Stock	2,051	2,205
	Google, Inc.	Common Stock	3,753	6,200
	Halliburton Co Holdings Company	Common Stock	4,528	3,611
	Hess Corp	Common Stock	3,221	3,630
	Home Dept, Inc.	Common Stock	8,962	9,981
	Honeywell International Inc.	Common Stock	2,795	3,136
	Intel Corportion	Common Stock	8,138	6,426
	Jacobs Engineering Group, Inc.	Common Stock	851	752
	Johnson & Johnson	Common Stock	10,634	11,272
	Jones Lang Lasalle Inc	Common Stock	1,512	2,718
	JP Morgan Chase & Company	Common Stock	5,125	5,209
	Juniper Networks, Inc.	Common Stock	6,560	10,535
	L 3 Communications Holdings, Inc.	Common Stock	1,460	2,608
	Lasalle Hotel	Common Stock	495	1,168
	Lawson Software, Inc.	Common Stock	725	1,031
	Liberty Media Corporation	Common Stock	218	508
	Liberty Media Holding Corporation	Common Stock	6,463	4,336
	Marriott International Inc	Common Stock	330	545
	Mattel Inc	Common Stock	1,237	1,299
	McDermott International, Inc.	Common Stock	880	2,641
	Merck & Company, Inc.	Common Stock	3,084	3,471
	Microsoft Corporation	Common Stock	7,927	9,754
	Morgan Stanley	Common Stock	1,372	1,332
	Murphy Oil Corporation	Common Stock	666	542
	NASDAQ OMX Croup, Inc.	Common Stock	5,236	3,667
	National Oilwell Varco, Inc.	Common Stock	1,664	2,204
	Northrop Grumman Corp	Common Stock	2,677	3,351
	Novartis AG	Common Stock	3,895	4,354
	Nucar Corporation	Common Stock	4,484	4,665
	Nvidia Corporation	Common Stock	4,854	6,258
	Pall Corporation	Common Stock	1,825	2,715

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

Procter & Gamble Company	Common Stock	2,574	4,244
Qualcomm, Inc.	Common Stock	4,899	5,551
Robert Half International, Inc.	Common Stock	519	535
Roche Holding Ltd	Common Stock	3,164	3,376
Safeway Inc	Common Stock	4,947	5,429
Sandisk Corporation	Common Stock	3,130	3,914
Schlumberger Ltd	Common Stock	3,330	4,231
Schwab Charles Corp	Common Stock	4,827	6,775
Seagate Technology	Common Stock	9,352	6,548
Sears Holdings Corporation	Common Stock	3,369	2,921
State Street Corporation	Common Stock	5,944	4,572
Taiwan Semiconductor Manufacturing Co	Common Stock	2,092	2,871
Texas Instruments, Inc.	Common Stock	12,212	11,206
Tutor Perini Corp	Common Stock	549	452
Tyco Electronics Ltd.	Common Stock	7,386	5,352
Tyco International Ltd.	Common Stock	5,803	4,817
Unilever PLC	Common Stock	3,143	4,147
United States Steel Corp	Common Stock	1,819	1,819
UnitedHealth Group, Inc.	Common Stock	5,221	5,029
Varian Semiconductor Equipment Assocs	Common Stock	368	718
Vertex Pharmaceuticals, Inc.	Common Stock	1,073	1,714
Vodafone Group PLC	Common Stock	3,199	2,886
Walt Disney Company	Common Stock	7,820	10,320
Weatherford Internation Ltd.	Common Stock	3,796	7,522
Weyerhaeuser Company	Common Stock	5,691	4,098
Williams Sonoma, Inc.	Common Stock	1,645	1,455
Yahoo Inc	Common Stock	3,245	3,943
Bank of America Corp	Preferred Stock	24,256	57,420
Fifth Third Capital	Preferred Stock	24,596	42,945
Keycorp Capital	Preferred Stock	23,516	37,750
Metlife, Inc.	Preferred Stock	22,655	24,010
National City Capital	Preferred Stock	71,097	87,000

**EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009**

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Dreyfus Liquid Assets, Inc.	Money Fund	\$ 6,119	\$ 6,119
	Van Kampen American Capital Pace Fund	Mutual Fund	330,973	311,559
	John Hancock Preferred Income Fund	Mutual Fund	26,082	30,780
	Nuveen Quality Preferred Income Fund	Mutual Fund	25,005	32,850
			<u>\$ 2,613,245</u>	<u>\$ 2,585,146</u>

EPSILON MANAGEMENT CORPORATION
EMPLOYEES' PROFIT SHARING PLAN
EIN 34-1046162 PLAN NUMBER 001
SCHEDULE OF ASSETS ACQUIRED AND DISPOSED OF WITHIN YEAR
FORM 5500, SCHEDULE H, PART IV, LINE 4I
DECEMBER 31, 2009

(a) Identity of Issue, Borrower, Lessor or Similar Party	(b) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(c) Cost of Acquisition	(d) Proceeds of Dispositions
MGIC Investment Corporation	Common Stock	\$ 760	\$ 268
PACCAR Inc.	Common Stock	1,411	1,558
Simon Property Group, Inc.	Common Stock	2,864	3,465
Toll Brothers, Inc.	Common Stock	560	683
Varian Semiconductor Equipment Assoc.	Common Stock	351	357
XTO Energy Inc.	Common Stock	3,266	3,752
		<u>\$ 9,212</u>	<u>\$ 10,083</u>

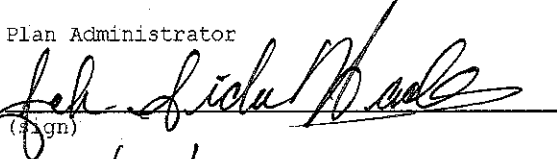
5500 Electronic Filing Authorization

Plan Name: Epsilon Management Corporation Employees' Profit Sharing Plan
EIN/PN: 34-1046162/001
Plan Year: 01/01/2009 - 12/31/2009

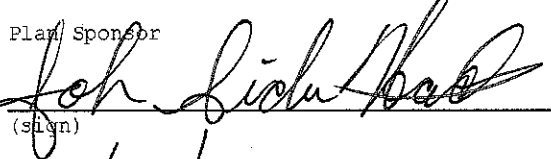
I hereby authorize Qualified Administrative Services, Inc. to electronically file the above return with the US Department of Labor's Electronic Filing Acceptance System (EFAST).

I have signed Form 5500 for this return and understand a scanned copy of this return bearing my manual signature will be included in the electronic filing and posted on the US Department of Labor's internet site for public disclosure.

Plan Administrator


(sign)
10/12/10
(date)

Plan Sponsor


(sign)
10/12/10
(date)

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 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For the calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009			
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) _____	
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final return/report; ☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here	☐		
D Check box if filing under:	☒ Form 5558; ☐ special extension (enter description) _____	☐ automatic extension;	☐ the DFVC program;

Part II Basic Plan Information --- enter all requested information.			
1a Name of plan Epsilon Management Corporation Employees' Profit Sharing Plan	1b Three-digit plan number (PN) ►	001	
	1c Effective date of plan 12/31/1973		
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) Epsilon Management Corporation 8525 Clinton Road US Brooklyn OH 44144	2b Employer Identification Number (EIN) 34-1046162 2c Sponsor's telephone number 216 651-9022 2d Business code (see instructions) 332810		

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	10/12/10 Date	John Hadgis Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	10/12/10 Date	John Hadgis 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)
v.092307.1

Epsilon Management Corporation Employees' Profit Sharing Plan
 EIN 34-1046162
 Form 5500, Schedule H, Part IV, Line 4i
 Schedule of Assets Held for Investment Purposes at End of Year

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Alcan, Inc	International Bond 5.200 % due 1/15/2014	24,953	26,352
	Cox Communications	Corporate Bond 4.625% due 1/15/2010	24,422	25,021
	SLM Corporation	Corporate Bond 4.000% due 1/15/2010	24,066	24,999
	Safeway, Inc.	Corporate Bond 4.950% due 8/16/2010	74,804	76,976
	Johnson Controls, Inc.	Corporate Bond 5.250% due 1/15/2011	50,042	52,471
	Key Bank	Corporate Bond 7.000% due 2/1/2011	25,501	25,962
	Bear Stearns Company, Inc. Global	Corporate Bond 5.500% due 8/15/2011	25,143	26,619
	Goodyear Tire & Rubber Company	Corporate Bond 7.857% due 8/15/2011	24,380	25,844
	Citigroup, Inc.Senior Notes	Corporate Bond 5.100% due 9/29/11	74,983	77,537
	Verizon Pennsylvania	Corporate Bond 5.650% due 11/15/2011	25,090	26,492
	Verizon New Jersey, Inc.	Corporate Bond 5.875% due 1/17/2012	25,319	26,636
	Bear Stearns Company, Inc. Senior Notes	Corporate Bond 5.350% due 2/1/2012	24,314	26,564
	Heinz H J Company	Corporate Bond 6.000% due 3/15/2012	25,388	26,817
	Marsh & McLennan Companies, Inc.	Corporate Bond 6.250% due 3/15/2012	24,755	26,385
	D.R. Horton, Inc. Senior Notes	Corporate Bond 5.375% due 6/15/2012	24,997	25,250
	Ryder System, Inc.	Corporate Bond 5.000% due 6/15/2012	24,569	25,766
	Masco Corporaton	Corporate Bond 5.875% due 7/15/2012	25,227	25,538
	Viacom, Inc.	Corporate Bond 5.625% due 8/15/2012	75,308	78,395
	Transamerica Financial Corporation	Zero Coupon Bond due 08/15/202	87,432	87,805
	International Lease Finance Corporation	Corporate Bond 5.000% due 9/15/2012	49,973	41,926
	SLM Corporation	Corporate Bond 5.375% due 1/15/2013	25,245	23,583
	Washington Mutual	Corporate Bond 5.500% due 1/15/2013	126,052	625
	Kroger Company	Corporate Bond		

Epsilon Management Corporation Employees' Profit Sharing Plan
 EIN 34-1046162
 Form 5500, Schedule H, Part IV, Line 4i
 Schedule of Assets Held for Investment Purposes at End of Year

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		5.500% due 1/15/2013 Corporate Bond	25,213	26,699
	Embarq Corporation	6.738% due 6/1/2013 Corporate Bond	24,253	27,162
	Electronic Data Systems Corporation	6.000% due 8/1/2013 Corporate Bond	25,022	27,636
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	Delphi Auto Systems	6.50% due 8/15/2013 Corporate Bond	25,258	313
	Schering-Plough Corporation	5.550% due 12/01/2013 Corporate Bond	50,519	54,953
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	Citigroup FDG, Inc.	Other Investment	50,000	46,355
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	Safety First Trust	Other Investment	50,000	42,800
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	Autodesk, Inc.	Common Stock	1,455	2,922
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	Forest Laboratories, Inc.	Common Stock	4,479	3,853

Epsilon Management Corporation Employees' Profit Sharing Plan
 EIN 34-1046162
 Form 5500, Schedule H, Part IV, Line 4i
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	Johnson & Johnson	Common Stock	10,634	11,272
	Jones Lang Lasalle Inc	Common Stock	1,512	2,718
	JP Morgan Chase & Company	Common Stock	5,125	5,209
	Juniper Networks, Inc.	Common Stock	6,560	10,535
	L 3 Communications Holdings, Inc.	Common Stock	1,460	2,608
	Lasalle Hotel	Common Stock	495	1,168
	Lawson Software, Inc.	Common Stock	725	1,031
	Liberty Media Corporation	Common Stock	218	508
	Liberty Media Holding Corporation	Common Stock	6,463	4,336
	Marriott International Inc	Common Stock	330	545
	Mattel Inc	Common Stock	1,237	1,299
	McDermott International, Inc.	Common Stock	880	2,641
	Merck & Company, Inc.	Common Stock	3,084	3,471
	Microsoft Corporation	Common Stock	7,927	9,754
	Morgan Stanley	Common Stock	1,372	1,332
	Murphy Oil Corporation	Common Stock	666	542
	NASDAQ OMX Croup, Inc.	Common Stock	5,236	3,667
	National Oilwell Varco, Inc.	Common Stock	1,664	2,204
	Northrop Grumman Corp	Common Stock	2,677	3,351
	Novartis AG	Common Stock	3,895	4,354
	Nucar Corporation	Common Stock	4,484	4,665
	Nvidia Corporation	Common Stock	4,854	6,258
	Pall Corporation	Common Stock	1,825	2,715
	Parker-Hannifin Corp	Common Stock	428	539
	Pepsico, Inc.	Common Stock	3,302	4,256
	Procter & Gamble Company	Common Stock	2,574	4,244
	Qualcomm, Inc.	Common Stock	4,899	5,551
	Robert Half International, Inc.	Common Stock	519	535
	Roche Holding Ltd	Common Stock	3,164	3,376
	Safeway Inc	Common Stock	4,947	5,429
	Sandisk Corporation	Common Stock	3,130	3,914
	Schlumberger Ltd	Common Stock	3,330	4,231
	Schwab Charles Corp	Common Stock	4,827	6,775

Epsilon Management Corporation Employees' Profit Sharing Plan
 EIN 34-1046162
 Form 5500, Schedule H, Part IV, Line 4i
 Schedule of Assets Held for Investment Purposes at End of Year

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Seagate Technology	Common Stock	9,352	6,548
	Sears Holdings Corporation	Common Stock	3,369	2,921
	State Street Corporation	Common Stock	5,944	4,572
	Taiwan Semiconductor Manufacturing Co	Common Stock	2,092	2,871
	Texas Instruments, Inc.	Common Stock	12,212	11,206
	Tutor Perini Corp	Common Stock	549	452
	Tyco Electronics Ltd.	Common Stock	7,386	5,352
	Tyco International Ltd.	Common Stock	5,803	4,817
	Unilever PLC	Common Stock	3,143	4,147
	United States Steel Corp	Common Stock	1,819	1,819
	UnitedHealth Group, Inc.	Common Stock	5,221	5,029
	Varian Semiconductor Equipment Assocs	Common Stock	368	718
	Vertex Pharmaceuticals, Inc.	Common Stock	1,073	1,714
	Vodafone Group PLC	Common Stock	3,199	2,886
	Walt Disney Company	Common Stock	7,820	10,320
	Weatherford International Ltd.	Common Stock	3,796	7,522
	Weyerhaeuser Company	Common Stock	5,691	4,098
	Williams Sonoma, Inc.	Common Stock	1,645	1,455
	Yahoo Inc	Common Stock	3,245	3,943
	Bank of America Corp	Preferred Stock	24,256	57,420
	Fifth Third Capital	Preferred Stock	24,596	42,945
	Keycorp Capital	Preferred Stock	23,516	37,750
	Metlife, Inc.	Preferred Stock	22,655	24,010
	National City Capital	Preferred Stock	71,097	87,000
	Dreyfus Liquid Assets, Inc.	Money Fund	6,119	6,119
	Van Kampen American Capital Pace Fund	Mutual Fund	330,973	311,559
	John Hancock Preferred Income Fund	Mutual Fund	26,082	30,780
	Nuveen Quality Preferred Income Fund	Mutual Fund	25,005	32,850
			<u>2,613,245</u>	<u>2,585,146</u>

Epsilon Management Corporation Employees' Profit Sharing Plan

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Form 5500, Schedule H, Part IV, Line 4i

Schedule of Assets Acquired and Disposed of Within Year

(a) Identity of Issue, Borrower, Lessor or Similar Party	(b) Description of Investment Including Maturity Date, Rate Of Interest, Collateral, Par or Maturity Value	(c) Cost of Acquisition	(d) Proceeds of Dispositions
MGIC Investment Corporation	Common Stock	760	268
PACCAR Inc.	Common Stock	1,411	1,558
Simon Property Group, Inc.	Common Stock	2,864	3,465
Toll Brothers, Inc.	Common Stock	560	683
Varian Semiconductor Equipment Assoc.	Common Stock	351	357
XTO Energy Inc.	Common Stock	3,266	3,752
		<u>9,212</u>	<u>10,083</u>