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

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
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
GREENBERG TRAURIG PREMIUM CONVERSION & FLEXIBLE SPENDING PLAN

1b Three-digit plan number (PN) ▶ 507

1c Effective date of plan 06/01/1990

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
GREENBERG TRAURIG, P.A.

8400 NW 36TH STREET
SUITE 400
DORAL, FL 33166

8400 NW 36TH STREET
SUITE 400
DORAL, FL 33166

2b Employer Identification Number (EIN)
59-1270754

2c Sponsor's telephone number
305-579-0500

2d Business code (see instructions)
541110

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	DAVID HIRSCH
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
GREENBERG TRAURIG, P.A.

8400 NW 36TH STREET
SUITE 400
DORAL, FL 33166

3b Administrator's EIN
59-1270754

3c Administrator's telephone number
305-579-0500

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

5	Total number of participants at the beginning of the plan year	**5**	3551
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**	3457
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**	3457
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	3457
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:
4A 4D 4E 4Q

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)		Trust
(4)	X	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)	X	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)		**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)

Greenberg Traurig P.A. EIN 59-1270754 Form 5558 Extension for Plans 505, 506, 507

Application for Extension Denied Based on Late Filing

Taxpayer respectfully disagrees with denial of extension request. As per the attached documentation the extension request was presented to the United States Postal Service on 07-29-2010 and was actually received, as per the attached tracking information by Internal Revenue Service on 08-01-2010. The due date for said extension was 07-31-2010.

UNITED STATES POSTAL SERVICE®

Track & Confirm

Search Results

Label/Receipt Number: **7007 0220 0000 7470 8172**
Service(s): **Certified Mail™**
Status: **Delivered**

Your item was delivered at 7:32 pm on August 01, 2010 in OGDEN, UT 84201.

Track & Confirm

Enter Label/Receipt Number.

Go >

Detailed Results:

- **Delivered, August 01, 2010, 7:32 pm, OGDEN, UT 84201**
- **Arrival at Unit, July 31, 2010, 2:17 pm, SALT LAKE CITY, UT 84199**

Notification Options

Track & Confirm by email

Get current event information or updates for your item sent to you or others by email. Go >

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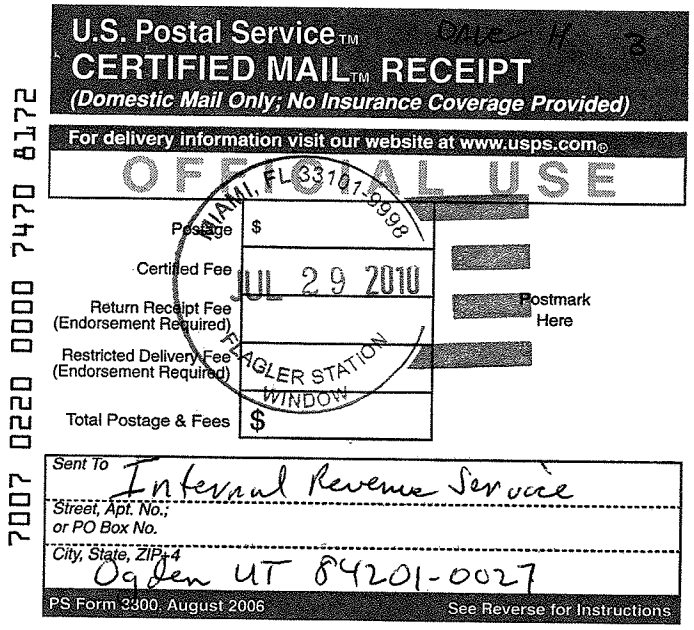

Form **5558**
(Rev. January 2008)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

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

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)
GREENBERG TRAURIG, P.A.
Number, street, and room or suite no. (If a P.O. box, see instructions)
1221 BRICKELL AVENUE
City or town, state, and ZIP code
MIAMI, FL 33131

B Filer's identifying number (see instructions).
☑ Employer identification number (EIN).
59 | 1270754
☐ Social security number (SSN)

C	Plan name	Plan number	Plan year ending— MM	DD	YYYY
1	GROUP INSURANCE PLAN FOR EMPLOYEES	505	12	31	2009
2	GROUP LIFE INSURANCE PLAN FOR EMPLOYEES	506	12	31	2009
3	GREENBERG TRAURIG PREM CONVERSION & FLEXIBLE SPENDG	507	12	31	2009

Part II Extension of Time to File Form 5500 or Form 5500-EZ *(see instructions)*

1 I request an extension of time until 10 / 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.

Part III Extension of Time to File Form 5330 *(see instructions)*

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**

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 ► Douglas Hurst **Date** ► 7/28/2010

NB 74 200912 201035 R 6544 A 2 54584 216

29077-219-81854-0 TE 591270754

Department of the Treasury
Internal Revenue Service
OGDEN, UT 84201-0073

Date of this notice: SEP. 13, 2010
Taxpayer Identifying Number:
59-1270754
Form: 5500/8955-SSA
Tax Period: DEC. 31, 2009
Plan Number: 507
For assistance you may call us at:
1-877-829-5500
Or you may write to us at the address shown at the left.

036385.769556.0104.002 1 AT 0.357 375

GREENBERG TRAURIG PA
1221 BRICKELL AVE
MIAMI FL 33131-3224990

036385

APPLICATION FOR EXTENSION OF TIME TO FILE AN EMPLOYEE PLAN RETURN - DENIED

We have received your Form 5558, Application for Extension of Time to File an Employee Plan Return, for the return (form), plan number, and tax period identified above, however we could not grant your request because it was not received timely.

An extension of time to file your return cannot be granted unless it is received on or before the due date of your return. Your Form 5558 was not received before the return due date.

It is important that you file your return without delay in order to avoid additional penalty and interest charges for filing late. If you believe you have reasonable cause for filing late, attach an explanation to your return when you file.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top left of this letter.