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;
- [ ] 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
GILSANZ MURRAY STEFICEK 401K PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1994

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
GILSANZ MURRAY STEFICEK, LLP

129 WEST 27TH STREET
5TH FLOOR
NEW YORK, NY 10001

2b Employer Identification Number (EIN)
13-3595619

2c Sponsor's telephone number
212-254-0030

2d Business code (see instructions)
541330

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	BARBARA TORGERSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2010	BARBARA TORGERSON
	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")
GILSANZ MURRAY STEFICEK, LLP

129 WEST 27TH STREET
5TH FLOOR
NEW YORK, NY 10001

3b Administrator's EIN
13-3595619

3c Administrator's telephone number
212-254-0030

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**	141
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**	59
b	Retired or separated participants receiving benefits	**6b**	6
c	Other retired or separated participants entitled to future benefits	**6c**	40
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	105
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	105
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	98
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	14
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:
2E 2G 2J 2K 3D 2F 3B 2A

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)	X	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)	X	Trust
(4)		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)	X	**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)	X	**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 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
GILSANZ MURRAY STEFICEK 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GILSANZ MURRAY STEFICEK, LLP

D Employer Identification Number (EIN)
13-3595619

Part I Asset and Liability Statement

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	44909	
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(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)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(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)	77985	50913
(9) Value of interest in common/collective trusts	1c(9)	692642	655827
(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)	3835671	5005608
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	4651207	5712348
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	4651207	5712348

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)	99985	
	(B) Participants	2a(1)(B)	264593	
	(C) Others (including rollovers)	2a(1)(C)	110742	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		475320
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(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)	3650	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3650
	(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)	87081	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		87081
	(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)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		7700
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		1079264
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1653015
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	591874	
(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)		591874
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)		
(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)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		591874
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1061141
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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: PERELSON WEINER, LLP (2) EIN: 13-3791592

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.)	4a	X		235351
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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	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?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue 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
GILSANZ MURRAY STEFICEK 401K PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GILSANZ MURRAY STEFICEK, LLP

D Employer Identification Number (EIN)
13-3595619

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**

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): 04-6748530

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 of 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):

---

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):

PERELSON
WEINER LLP

GILSANZ MURRAY STEFICEK
401(K) PLAN

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2009

GILSANZ MURRAY STEFICEK
401(K) PLAN
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2009

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PERELSON
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INDEPENDENT AUDITORS' REPORT

The Plan Administrator
Gilsanz Murray Steficek 401(k) Plan

We were engaged to audit the financial statements of Gilsanz Murray Steficek 401(k) Plan as of December 31, 2009 and for the year then ended, and the supplemental schedules as of December 31, 2009 and for the year then ended, as listed in the accompanying table of contents. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information referred to in Note 3, which was certified by Reliance Trust Company, the custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the custodian holds the Plan's investments and executes investment transactions. The plan administrator obtained a certification from the custodian as of December 31, 2009 and 2008, and for the year ended December 31, 2009, that the information provided to the plan administrator by the custodian is complete and accurate.

Because of the significance of the information we did not audit, we are unable to, and do not, express an opinion on the accompanying 2009 financial statements and schedules taken as a whole. The form and content of the information included in the financial statements and schedules, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

We have compiled the accompanying statement of net assets available for benefits as of December 31, 2008, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying 2008 statement of net assets available for benefits and, accordingly, do not express an opinion or any other form of assurance on it.

Perelson Weiner LLP

New York, New York
October 13, 2010

GILSANZ MURRAY STEFICEK
401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31	
	2009	2008 (Compiled)
Investments (participant directed - at fair value)		
Investment funds	**$ 5,661,435**	$ 4,528,313
Participant loans	**50,913**	77,985
	5,712,348	4,606,298
Employer contributions receivable		44,909
Net assets available for benefits	**$ 5,712,348**	$ 4,651,207

See notes to financial statements and independent auditors' report.

GILSANZ MURRAY STEFICEK
401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEAR ENDED DECEMBER 31, 2009

Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investment funds	$	1,174,045
Interest income - participant loans		3,650
		1,177,695
Contributions		
Participants		375,335
Employer		99,985
		475,320
Total additions		1,653,015
Deductions from net assets attributed to:		
Benefits paid to participants		591,874
Net increase		1,061,141
Net assets available for benefits:		
January 1, 2009		4,651,207
December 31, 2009	$	5,712,348

See notes to financial statements and independent auditors' report.

Note 1 - Description of the Plan

The following description of the Gilsanz Murray Steficek 401(k) Plan (Plan) provides general information. A complete description is included in the Plan agreement.

a) General

The Plan, a defined contribution plan, was established effective January 1, 1994 and restated effective January 1, 2009. The Plan substantially covers all full-time employees of Gilsanz Murray Steficek, LLP (Plan Administrator) (Employer) and Gilsanz Murray Steficek, Inc. who are age 21 and have completed six months of service as of their entry date (January 1, April 1, July 1 and October 1). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

b) Vesting

Participants are immediately vested in their voluntary contributions and the earnings thereon.

Vesting in the balance of their account is based on the following schedule:

Years of Service	Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Participants are 100% vested in the event of death or disability.

c) Contributions

Participants may contribute up to the maximum amount allowed by law, subject to a sub-limit of 25% of bonus compensation. Participants may also contribute distributions received from other qualified plans and individual retirement accounts (rollover contributions).

Employer annual matching contributions are 50% of a participant's non-rollover contribution, not to exceed 3% of compensation.

Employer discretionary profit sharing contributions (discretionary contributions) and certain other Employer contributions are determined by the Employer. None were made during 2009.

Note 1 - Description of the Plan (Continued)

d) Participant Accounts

Each participant's account is credited/charged with a) the participant's contribution, b) employer matching contribution, c) an allocation of any other employer contributions, d) an allocation of investment results net of expenses and e) benefit payments. Allocations are based on participants' compensation and account balances, as defined. A participant is entitled to the benefit which may be provided from his or her vested account.

e) Payment of Benefits

Upon termination, retirement or other defined conditions, including financial hardship, a participant may receive his/her vested account value, subject to limitations, in a lump sum or installments; benefits are recognized when paid.

f) Administrative Expenses

The Employer pays certain administrative expenses and reserves the right to charge future expenses to the Plan.

g) Participant Loans

Participants may borrow up to the lesser of $50,000 ($1,000 minimum) or 50 percent of their vested account balance. The loans are secured by their account balance and bear interest at rates ranging from 3.25% to 7.25%. Principal and interest is paid ratably through payroll deductions. The loans mature through 2013.

h) Plan Termination

Although it has not expressed the intention, the Employer has the right, subject to the provisions of ERISA, to terminate the Plan. In such an event, participants would become 100% vested in their employer contributions.

i) Forfeitures

Forfeitures of non-vested employer contributions may be used to pay Plan administrative expenses or used to reduce employer contributions.

Forfeitures approximating $21,000 were applied to reduce Employer matching contributions during 2009.

Note 2 - Significant Accounting Policies

a) Basis of Accounting; Investment Valuation and Income Recognition

The financial statements of the Plan are prepared on the accrual basis of accounting.

Investments are reported at fair value. Fair value is the price received from the sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (Note 4).

Net appreciation includes the gains and losses on investments bought and sold as well as held during the year.

b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions which affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

c) Date of Management's Review

Subsequent events were evaluated through October 13, 2010, the date the financial statements were available to be issued.

Note 3 - Unaudited Information – Prepared and Certified by the Plan Custodian

Reliance Trust Company, the custodian, holds the Plan's investments and executes investment transactions. Financial information relating to the investments and changes thereto included in the financial statements and supplemental schedules was provided and certified as complete and accurate by the custodian. Such information has not been audited by the independent auditors.

Note 4 - Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount which may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments may result in a different fair value measurement at the reporting date.

Note 4 - Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value in the accompanying statements of net assets available for benefits:

	December 31		Fair Value as of December 31 Using: Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Other Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)	
	2009	2008	2009	2008	2009	2008	2009	2008
Mutual funds	**$ 5,005,608**	$ 3,835,671	**$ 5,005,608**	$ 3,835,671				
Common/collective trust funds	**655,827**	692,642			**$ 655,827**	$ 692,642		
Participant loans	**50,913**	77,985					**$ 50,913**	$ 77,985
	$ 5,712,348	$ 4,606,298	**$ 5,005,608**	$ 3,835,671	**$ 655,827**	$ 692,642	**$ 50,913**	$ 77,985

Note 4 - Fair Value Measurements (Continued)

Accounting Standards Codification 820, *Fair Value Measurements*, establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset value of the shares held by the Plan at year end.

Level 2 Fair Value Measurements

The fair value of the Plan's investment in the common/collective trust fund is based on the beginning of year value of the Plan's investment in the fund plus actual contributions and allocated investment income (loss) less actual distributions and allocated expenses. Quoted market prices and other significant observable inputs are primarily used to value the underlying investments held by the fund.

Level 3 Fair Value Measurements

The fair value of participant loans approximate the amortized cost of the loans because the loans are secured by each respective participant's account balance.

The following table sets forth a summary of changes in the fair value of investments based on significant unobservable inputs (Level 3):

	Year Ended December 31	
	2009	2008
Balance - beginning of year	**$ 77,985**	$ 82,684
Net loan issuances, repayments and settlements	**(27,072)**	(4,699)
Balance - end of year	**$ 50,913**	$ 77,985

Note 5 - Investments

Investments representing 5% or more of the Plan's net assets are as follows:

	December 31	
	2009	2008
DWS Equity 500 Index Fund - S	**$ 717,317**	$ 459,632
Hartford/SEI Trust Fixed Fund	**655,827**	692,642
MFS Total Return Fund - R2	**556,348**	449,405
MFS Value Fund - R2	**544,649**	378,393
MFS Bond Fund - R2	**505,628**	326,552
MFS Growth Allocation Fund - R2	**498,769**	621,765
MFS Research International Fund - R2	**368,404**	*

* Did not exceed 5% of net assets

Note 6 - Income Tax Status

The Plan is based on a volume submitter plan document adopted by the Employer. The volume submitter plan sponsor obtained an opinion letter from the Internal Revenue Service (IRS) on March 31, 2008 indicating the form of the plan document being used is acceptable under the Internal Revenue Code (IRC). While Plan management has not obtained an individual determination letter from IRS, it believes the Plan as currently designed and operated is in compliance with the applicable requirements of the IRC. Therefore, Plan management believes the Plan was qualified and the related trust was tax exempt as of the financial statement date.

Note 7 - Risks and Uncertainties

The Plan invests in investment securities which are exposed to various risks including interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible changes in the value of investment securities will occur in the near term and such changes may materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Note 8 - Related Party Transaction

Plan assets include an investment offered through an affiliate of the Plan recordkeeper.

Note 9 - Delinquent Contributions

Department of Labor regulations require participant contributions be remitted to the custodian on a timely basis. Contributions remitted beyond the allowable time result in a prohibited transaction. Certain participant contributions (and loan repayments) during 2009 were not timely remitted. The employer determined these amounts aggregated approximately $235,000, all of which were remitted to the custodian as of December 31, 2009. The employer intends to reimburse the Plan for the estimated lost earnings, approximating $500, by the end of 2010.

SUPPLEMENTAL SCHEDULES

GILSANZ MURRAY STEFICEK
401(K) PLAN
EIN#: 13-3595619
PLAN NUMBER: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
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
*	Hartford/SEI Trust Fixed Fund	Mutual Fund		$ 655,827
	American Century Vista Fund - R	Mutual Fund		36,983
	American Funds Growth Fund of America - R3	Mutual Fund		135,963
	Delaware Small Cap Growth Fund - R	Mutual Fund		99,234
	DWS Equity 500 Index Fund - S	Mutual Fund		717,317
	Templeton Developing Markets TR - R	Mutual Fund		275,581
	Victory Diversified Stock Fund - R	Mutual Fund		10,645
	MFS Growth Fund - R2	Mutual Fund		43,693
	Massachusetts Investors Trust - R1	Mutual Fund		135,374
	Mass Investors Growth Stock Fund - R2	Mutual Fund		114,608
	MFS Total Return Fund - R2	Mutual Fund		556,348
	MFS Mid Cap Growth Fund - R2	Mutual Fund		153,372
	MFS Core Equity Fund - R2	Mutual Fund		130,112
	MFS Core Growth Fund - R2	Mutual Fund		132,371
	MFS Value Fund - R2	Mutual Fund		544,649

See notes to financial statements and independent auditors' report.

GILSANZ MURRAY STEFICEK
401(K) PLAN
EIN#: 13-3595619
PLAN NUMBER: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2009

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost**	**Current Value**
	MFS New Discovery Fund - R2	Mutual Fund		169,140
	MFS Technology Fund - R2	Mutual Fund		158,299
	MFS Research International Fund - R2	Mutual Fund		368,404
	MFS Conservative Allocation - R2	Mutual Fund		41,737
	MFS Moderate Allocation Fund - R2	Mutual Fund		62,262
	MFS Growth Allocation Fund - R2	Mutual Fund		498,769
	MFS Aggressive Growth Allocation - R2	Mutual Fund		37,192
	MFS Bond Fund - R2	Mutual Fund		505,628
	MFS Utilities Fund - R2	Mutual Fund		77,927
*	Participant Loans	3.25% - 7.25% Maturing through 2013		50,913
				$ 5,712,348

See notes to financial statements and independent auditors' report.

GILSANZ MURRAY STEFICEK
401(K) PLAN
EIN#:13-3595619
PLAN NUMBER: 001
SCHEDULE H LINE 4a (5500) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
YEAR ENDED DECEMBER 31, 2009

Participant Contributions Transferred Late to Plan	Total That Constitutes Non Exempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction In VFCP	
** $235,351		$235,351		

**** Late participant loan repayments are included**

See notes to financial statements and independent auditors' report.

GILSANZ MURRAY STEFICEK
401(K) PLAN
EIN#:13-3595619
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YEAR ENDED DECEMBER 31, 2009

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GILSANZ MURRAY STEFICEK
401(K) PLAN
EIN#: 13-3595619
PLAN NUMBER: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR
DECEMBER 31, 2009

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See notes to financial statements and independent auditors' report.

GILSANZ MURRAY STEFICEK
401(K) PLAN
EIN#: 13-3595619
PLAN NUMBER: 001
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DECEMBER 31, 2009

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