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
KELLEY DRYE & WARREN LLP RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1968

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
KELLEY DRYE & WARREN LLP

101 PARK AVENUE
NEW YORK, NY 10178

2b Employer Identification Number (EIN)
13-5335107

2c Sponsor's telephone number
212-808-7800

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	JAMES J KIRK
	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")
RETIREMENT & BENEFITS COMMITTEE OF KELLEY DRYE & WARREN LLP

101 PARK AVENUE
NEW YORK, NY 10178

3b Administrator's EIN
13-5335107

3c Administrator's telephone number
212-808-7800

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**	1270
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**	692
b	Retired or separated participants receiving benefits	**6b**	14
c	Other retired or separated participants entitled to future benefits	**6c**	511
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1217
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	4
f	Total. Add lines **6d** and **6e**	**6f**	1221
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1183
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	51
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 2F 2G 2J 2R

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)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
KELLEY DRYE & WARREN LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KELLEY DRYE & WARREN LLP

D Employer Identification Number (EIN)
13-5335107

Part I Service Provider Information (see instructions)

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).. . . . . [X] 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

FIDELITY INVEST. INSTI. OPER. CO.

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure 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)

FIDELITY INVEST. INSTI. OPER. CO.

04-2647786

(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?
64 37 65 71	RECORDKEEPER	36800	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

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

FIRST MANHATTAN

13-1957714

(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?
51	OTHER SERVICES	49342	Yes [ ] No [X]	Yes [ ] No [X]	0	Yes [ ] No [X]

(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 ☐

(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.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(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

(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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

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
KELLEY DRYE & WARREN LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
KELLEY DRYE & WARREN LLP

D Employer Identification Number (EIN)
13-5335107

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY MANAGED INCOME PORTFOLIO

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-3022712-024	C	835883

a Name of MTIA, CCT, PSA, or 103-12 IE: FIRST MANHATTAN FUND

b Name of sponsor of entity listed in (a): FIRST MANHATTAN CO.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-1957714-069	C	3492097

a Name of MTIA, CCT, PSA, or 103-12 IE: FIRST MANHATTAN FUND

b Name of sponsor of entity listed in (a): FIRST MANHATTAN CO.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-1957714-069	C	2053434

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE 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
KELLEY DRYE & WARREN LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KELLEY DRYE & WARREN LLP

D Employer Identification Number (EIN)
13-5335107

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	700	100
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3205152	2972774
(2) Participant contributions	1b(2)	1137223	1094798
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	16138704	16108203
(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)	1550121	1668656
(9) Value of interest in common/collective trusts	1c(9)	704115	6381414
(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)	84223888	104517820
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	19264237	22769074

			(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	126224140	155512839
	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		
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	126224140	155512839

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)	3823789	
	(B) Participants	2a(1)(B)	6077133	
	(C) Others (including rollovers)	2a(1)(C)	199947	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		10100869
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1451039	
	(B) U.S. Government securities	2b(1)(B)	134994	
	(C) Corporate debt instruments	2b(1)(C)	22440	
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	94714	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1703187
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	213781	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2268779	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2482560
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	4080886	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3693502	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		387384

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1188122	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1188122
(6) Net investment gain (loss) from common/collective trusts	2b(6)		1215313
(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)		18911881
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		35989316
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6643313	
(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)		6643313
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)	57304	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		57304
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6700617
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		29288699
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: MARKS PANETH & SHRON LLP (2) EIN: 11-3518842

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	
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		25000000
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		X	

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue 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
KELLEY DRYE & WARREN LLP RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
KELLEY DRYE & WARREN LLP

D Employer Identification Number (EIN)
13-5335107

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): 04-6568107

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** 93

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):

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Report on Financial Statements

December 31, 2009

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

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Marks Paneth & Shron LLP
Certified Public Accountants & Consultants

Independent Auditors' Report

To the Administrator of
Kelley Drye & Warren LLP Retirement Savings Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Kelley Drye & Warren LLP Retirement Savings Plan (the "Plan") as of December 31, 2009 and 2008, and the related statement of changes in net assets available for benefits, and the supplemental schedule as of and for the year ended December 31, 2009. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29CFR 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 summarized in Note 3, which was certified by Fidelity Management Trust Company, the Trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2009 and 2008, and for the Plan year ended December 31, 2009, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements, and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee, 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.

Marks Paneth & Shron LLP

New York, NY
October 11, 2010

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KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Statements of Net Assets Available for Benefits

December 31, 2009 and 2008

	2009	2008
Assets:		
Investments:		
Investments, at fair value	$ 149,669,031	$ 120,223,831
Interest in special asset holdings	107,580	107,813
Participant loans	1,668,656	1,550,121
Total investments	151,445,267	121,881,765
Receivables:		
Employer contributions	2,972,774	3,205,152
Participant contributions	1,094,798	1,137,223
Total receivables	4,067,572	4,342,375
Net assets available for benefits	$ 155,512,839	$ 126,224,140

See accompanying notes to the financial statements.

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2009

Additions to net assets attributed to:	
Investment income (loss):	
Net appreciation in fair value of investments	$ 21,702,933
Net depreciation in fair value of interest in special asset holdings	(233)
Interest	1,608,473
Dividends	2,482,560
Interest on loans to participants	94,714
Total investment income	25,888,447
Contributions:	
Participants	6,077,133
Employer	3,823,789
Rollovers	199,947
	10,100,869
Total additions	35,989,316
Deductions from net assets attributed to:	
Benefits paid to participants	6,643,313
Administrative expenses	57,304
Total deductions	6,700,617
Net increase in net assets available for benefits	29,288,699
Net assets available for benefits:	
Beginning of Year	126,224,140
End of Year	$ 155,512,839

See accompanying notes to the financial statements.

NOTE 1: PLAN DESCRIPTION

The following description of the Kelley Drye & Warren LLP Retirement Savings Plan (the "Plan") (formerly, the Savings and Investment Incentive Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan, a defined contribution plan, administered by the Retirement and Benefits Committee of Kelley Drye & Warren LLP (the "Firm"), was established on September 1, 1984 to provide for a 401(k) option under Section 401(k) of the Internal Revenue Code as the Kelley Drye & Warren LLP Savings and Investment Incentive Plan. Effective December 31, 2002, the Kelley Drye & Warren LLP Savings and Investment Incentive Plan was renamed the Kelley Drye & Warren LLP Retirement Savings Plan.

Effective December 31, 2002, the Firm merged the Kelley Drye & Warren LLP Profit Sharing Plan (the "Profit Sharing Plan") and the Kelley Drye & Warren LLP Savings and Investment Incentive Plan for Associates (the "Associate Plan") into the Plan.

Effective August 1, 2007, the Firm merged the Collier Shannon Scott PLLC Section 401(k) Savings Plan and Collier Shannon Scott PLLC Profit Sharing Plan into the Plan. All accounts of participants under those plans were transferred to the Plan. The net assets available for plan benefits of those two plans were approximately $23,132,000 and $16,954,000, respectively, at the merger date.

Effective August 1, 2007, Georgetown Economic Services, a subsidiary of the Firm, adopted the Plan. Kelley Drye & Warren LLP and Georgetown Economic Services (collectively) became the Plan employer.

Partners and employees who have attained 21 years of age automatically become plan participants and commence their basic 401(k) contributions. Partners and employees become Profit Sharing Participants on the first January 1st, April 1st, July 1st, or October 1st following their date of hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Elective Contributions

Each year, participants may contribute a minimum of one percent (1%) up to fifty percent (50%) of pretax annual compensation, as defined in the plan document. An employee hired after September 1, 2007, who becomes a participant, is deemed to have elected to defer two percent (2%) of his or her compensation unless the employee has either expressly elected to make no deferral contribution or elected a different deferral percentage. The elective contribution cannot exceed the maximum amount as permitted by the tax code. Participants who have attained age 50 before the end of the plan year and are making maximum contributions for the year are eligible to make an annual catch-up contribution. Participants direct the investment of their contributions into various investment options offered by the Plan.

Recurring Contributions

The employer, on behalf of the participant, will contribute as of each pay period, an amount equal to three percent (3%) of each eligible Profit Sharing Participant's compensation earned in the pay period.

NOTE 1: PLAN DESCRIPTION (continued)

Discretionary Annual Contributions

The employer may, but is not required to, contribute an amount equal to a percentage of each eligible Profit Sharing Participants' compensation for the year.

Member Contributions

For each plan year the employer may contribute an amount, determined by the employer's executive committee, on behalf of the profit sharing participants who are members of the employer, based on their pro-rated compensation.

Rollovers and Transfers

A participant may, with the consent of the Plan Administrator, make transfers between the Plan and plans qualified under Section 401(k) of the Internal Revenue Code or individual retirement accounts upon the occurrence of the events described in "Payment of Benefits" below.

Supplemental Contributions

Effective August 1, 2007, the employer shall also contribute for each plan year, on behalf of each supplemental eligible participant (as defined by the Plan), an additional contribution in an amount that the employer shall determine.

Employer Regular Contributions

The Employer may make further contributions to the Plan as the employer deems necessary.

Participant Accounts

An account is established on behalf of each participant. Each participant's account is credited with the participant's basic contribution and allocations of (a) recurring contributions, discretionary annual contributions, supplemental contributions, and (b) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions and recurring contributions plus actual earnings thereon. Vesting in the company's discretionary contributions portion of their accounts is based on years of continuous service. A participant is one hundred percent (100%) vested after three years of credited service.

Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or fifty percent (50%) of their account balance, subject to the provisions set forth in Article XVI of the Plan. The loans are secured by the balance in the participant's account and bear interest at rates that range from three and one-half percent (3.5%) to nine and one-quarter percent (9.25%), which are commensurate with the Prime Rate as determined annually by the Plan administrator. Principal and interest is paid ratably through monthly payroll deductions over a period of time not to exceed five years.

NOTE 1: PLAN DESCRIPTION (continued)

Payment of Benefits

On termination of service due to death, disability, retirement, or separation from service, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution, as set forth by the Plan.

Forfeited Accounts

At December 31, 2009 and 2008, forfeited non-vested accounts totaled $1,701 and $3,025, respectively. These accounts will be used to reduce future employer contributions. Also, in 2009, employer contributions were reduced by $16,500 from forfeited non-vested accounts.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of 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 changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price 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. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Operating Expenses

All administrative expenses of maintaining the Plan, exclusive of investment management fees, are paid by the Firm. Investment management fees are for participant activities and are paid by the Plan.

Subsequent Events

The Plan's management has evaluated subsequent events through October 11, 2010, the date the financial statements were available to be issued.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Recent Accounting Pronouncements

In April 2009, the Financial Accounting Standards Board ("FASB") issued guidance under Accounting Standards Codification ("ASC") 820 "Fair Value Measurements and Disclosures." This guidance addresses the factors that determine whether there has been a significant decrease in the volume and level of activity for an asset or liability when compared to the normal market activity. Under this guidance, if the reporting entity had determined that the volume and level of activity has significantly decreased and transactions are not orderly, further analysis is required and significant adjustments to the quoted prices or transactions may be needed. This guidance was effective for interim and annual reporting periods ending after June 15, 2009 and the adoption did not have an impact on the Plan's financial condition or results of operations.

In June 2009, the Financial Accounting Standards Board ("FASB") issued guidance under Accounting Standards Codification ("ASC") 105, "Generally Accepted Accounting Principles." This guidance establishes the FASB Accounting Standards Codification (the "Codification") as the source of authoritative U.S. generally accepted accounting principles ("GAAP") for nongovernmental entities. This guidance and the Codification are effective for financial statements issued for interim and annual periods ending after September 15, 2009. As the Codification did not change existing GAAP, the adoption did not have an impact on the Plan's financial condition or results of operations.

In September 2009, the FASB issued ASC Update 2009-12, "Fair Value Measurements and Disclosures (Topic 820) – Investment in Certain Entities that Calculate Net Asset Value per Share (or its Equivalent)." This update provides guidance on estimating the fair value of a company's investments in investment companies when the investment does not have a readily determinable fair value. It permits the use of the investment's net asset value as a practical expedient to determine fair value. This guidance also required additional disclosure of the attributes of these investments such as: (i) the nature of any restrictions on the reporting entity's ability to redeem its investment; (ii) unfunded commitments; and (iii) investment strategies of the investees. This guidance is effective for periods ending after December 15, 2009. This adoption did not have a material impact on the Plan's financial condition or results of operations and all applicable disclosures are included in these financial statements.

In January 2010, the FASB issued ASC Update 2010-06, "Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements." This guidance requires: (i) separate disclosure of significant transfers between Level 1 and Level 2 and reasons for the transfers; (ii) disclosure, on a gross basis, of purchases, sales, issuances, and net settlements within Level 3; (iii) disclosures by classes of assets and liabilities; and (iv) a description of the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements. This guidance is effective for reporting periods beginning after December 15, 2009, except for the Level 3 disclosure requirements, which will be effective for fiscal years beginning after December 15, 2010 and interim periods within those fiscal years with early adoption permitted.

NOTE 3: INVESTMENTS – UNAUDITED INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the Trustee.

	2009	2008
Cash	$ 100	$ 700
Money market funds	19,384,285	20,506,023
Certificates of deposit	409,099	698,494
Common stocks	9,447,976	5,987,165
Preferred stocks	4	-
Corporate bonds	329,739	321,072
U.S. government securities	2,767,357	3,394,750
Common / collective trusts	6,444,121	5,060,652
Rights and warrants	37	273
Mutual funds	110,886,313	84,254,702
	149,669,031	120,223,831
Participant loans	1,668,656	1,550,121
	$ 151,337,687	$ 121,773,952

The following presents investments that represent five percent (5%) or more of the Plan's net assets available for benefits.

	2009		2008	
Fidelity Equity Income	$ 13,342,995		$ 10,405,025	
Fidelity Growth Company	$ 7,864,598		$ 5,597,605	*
Fidelity Balanced	$ 15,208,523		$ 12,058,802	
Fidelity Retire Money Market	$ 16,108,203		$ 16,138,705	
Spartan US Equity Index	$ 20,424	*	$ 14,475,321	
Spartan 500 Index	$ 19,136,472		N/A	**
Fidelity US Bond Index	$ 9,408,087		$ 8,381,139	

* - did not meet 5%.
** - no plan assets invested.

During 2009, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $21,702,933 as follows:

Mutual funds	$ 18,914,923
Certificates of deposit	3,082
Common stocks	2,137,165
Preferred stocks	7
Corporate bonds	(29,884)
U.S. government securities	(538,129)
Common / collective trusts	1,215,313
Rights and warrants	456
	$ 21,702,933

NOTE 4: FAIR VALUE MEASUREMENTS

FASB ASC 820, "Fair Value Measurements and Disclosures," provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the assets or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2009 and 2008.

Common Stocks:

Common stocks are valued at the closing price reported on the active market on which the individual securities are traded.

Corporate Bonds:

Corporate bonds are valued on yields currently available on comparable securities of issuers with similar credit ratings.

U.S. Government Securities:

U.S. government securities are valued at the closing price reported in the active market in which the individual securities are traded.

Mutual Funds:

Mutual funds are valued at the net asset value (NAV) of shares held by the Plan at year end based upon quoted market prices determined in an active market.

NOTE 4: FAIR VALUE MEASUREMENTS (continued)

Common / Collective Trusts:

There are no readily available market quotations for these investments. The trust's fair value is based on securities in the portfolio which typically is the amount the fund might reasonably expect to receive for the security upon a sale. These investments are either valued on a daily or monthly basis.

Participant Loans:

Participant loans are valued at amortized cost, which approximates fair value.

Certificates of Deposit:

Certificates of deposit are valued at fair value based on principal amount plus accrued interest at the end of the year.

The preceding methods described may produce a fair value calculation that 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 could result in a different fair value measurement at the reporting date.

The following tables sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009 and 2008, respectively.

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 110,886,313	$ -	$ -	$ 110,886,313
Common stocks	9,447,976	-	-	9,447,976
Preferred stocks	4	-	-	4
Corporate bonds	-	329,739	-	329,739
U.S. government securities	2,767,357	-	-	2,767,357
Cash	100	-	-	100
Money market funds	19,384,285	-	-	19,384,285
Certificates of deposit	-	409,099	-	409,099
Common / collective trusts	-	6,444,121	-	6,444,121
Rights and warrants	-	37	-	37
Participant loans	-	-	1,668,656	1,668,656
Interest in special asset holding	-	-	107,580	107,580
Total Assets at Fair Value	$ 142,486,035	$ 7,182,996	$ 1,776,236	$ 151,445,267

NOTE 4: FAIR VALUE MEASUREMENTS (continued)

	Assets at Fair Value as of December 31, 2008			
	Level 1	Level 2	Level 3	Total
Mutual funds	$ 84,254,702	$ -	$ -	$ 84,254,702
Common stocks	5,987,165	-	-	5,987,165
Corporate bonds	-	321,072	-	321,072
U.S. government securities	3,394,750	-	-	3,394,750
Cash	700	-	-	700
Money market funds	20,506,023	-	-	20,506,023
Certificates of deposit	-	698,494	-	698,494
Common / collective trusts	-	5,060,652	-	5,060,652
Rights and warrants	-	273	-	273
Participant loans	-	-	1,550,121	1,550,121
Interest in special asset holding	-	-	107,813	107,813
Total Assets at Fair Value	$ 114,143,340	$ 6,080,491	$ 1,657,934	$ 121,881,765

Level 3 - Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2009.

	Level 3 Asset	
	Interest in Special Asset Holding	Participant Loans
Balance, beginning of year	$ 107,813	$ 1,550,121
Realized gains/(losses)	(54,433)	-
Unrealized gains/(losses) relating to instruments still held at the reporting date	54,570	-
Purchases, sales, issuances, and settlements, net	(370)	118,535
Balance, end of year	$ 107,580	$ 1,668,656

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation (depreciation) in fair value of investments in the Statement of Changes in Net Assets Available for Benefits.

NOTE 5: INTEREST IN SPECIAL ASSET HOLDING

Effective July 2001, the Plan created separate trusts for each of the non-publicly traded assets with the individual beneficiary or beneficiaries as the trustee(s).

NOTE 6: CERTIFICATES OF DEPOSIT

Certificates of deposit at December 31, 2009 and 2008, consist of amounts on deposit at banks or savings and loan associations, with interest rates ranging from 2.75% to 4.65%, with maturities of three months or less. These deposits include $159,099 and $448,494, which are in excess of federally insured limits at December 31, 2009 and 2008, respectively.

NOTE 7: RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of mutual funds or other investments managed by Fidelity. Fidelity is the Trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Dividend income received by the Plan is net of fees charged to the mutual funds by the Trustee or its affiliates. Fees paid by the Plan for the investment management services amounted to $57,304 for the year ended December 31, 2009.

NOTE 8: PLAN TERMINATION

Although it has not expressed any intent to do so, the Firm has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE 9: TAX STATUS

The Internal Revenue Service has determined and informed the company by a letter dated August 20, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and that the related trust was tax-exempt as of the financial statement date.

NOTE 10: RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

NOTE 11: RECLASSIFICATION OF AMOUNTS REPORTED IN TRUSTEE CERTIFICATION

Included in net investment gains on the trustee certification is $6,930 and $87,420, respectively of interest and dividend income earned on two funds. These amounts have been broken out into their respective components and reclassified to interest income, dividend income and net appreciation in fair value of investments on the statement of changes in net assets available for benefits. There is no effect on total investment income in the statement of changes in net assets available for benefits and there is no effect on net assets available for benefits.

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. #13-5335107
Plan #002

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 ** (d)	Current Value (e)
*	Fidelity Management Trust Company	Noninterest-bearing Cash		$ 100
*	Fidelity Management Trust Company	Fidelity Retire Mmkt		16,108,203
*	Fidelity Management Trust Company	Participant Loans (interest rates range from 3.50% to 9.25% with maturities ranging from 1 month to 5 years)	$ -	1,668,656
*	Fidelity Management Trust Company	Fid Mgd Inc Port		835,883
	First Manhattan Co.	First Manhattan Fund		3,492,097
	First Manhattan Co.	First Manhattan Fund		2,053,434
	Total Common Collective Trusts			6,381,414
	Morgan Stanley Investment Mgmt	MSIF Sm Co Grth P		1,771,880
	Dodge & Cox	Dodge & Cox Stock		2,608,653
	Wells Fargo Funds Management LLC	WFA Sm Cap Val Inv		1,445,603
	The Vanguard Group, Inc.	Vanguard Strategic Equity		1,789,815
	The Vanguard Group, Inc.	Vanguard Mid Cap Idx Inv		651,056
	The Vanguard Group, Inc.	Vanguard Sm Cap Idx Inst		3,858,039
	Victory Capital Management Inc.	Victory Diversified Stock A		194,680
*	Fidelity Management Trust Company	Fidelity Equity-Income		13,322,074
*	Fidelity Management Trust Company	Fidelity Growth Company		7,840,752
*	Fidelity Management Trust Company	Fidelity Real Estate Investment		407,389
*	Fidelity Management Trust Company	Fidelity Balanced		15,093,267
*	Fidelity Management Trust Company	Fidelity Low-Priced Stock		803,261
*	Fidelity Management Trust Company	Fidelity Diversified International		4,286,831
*	Fidelity Management Trust Company	Fidelity Dividend Growth		1,226,075
*	Strategic Advisers, Inc.	Fidelity Freedom Income		620,804
*	Strategic Advisers, Inc.	Fidelity Freedom 2000		373,639
*	Strategic Advisers, Inc.	Fidelity Freedom 2005		153,509
*	Strategic Advisers, Inc.	Fidelity Freedom 2010		1,875,900
*	Strategic Advisers, Inc.	Fidelity Freedom 2015		1,876,957
*	Strategic Advisers, Inc.	Fidelity Freedom 2020		2,984,790
*	Strategic Advisers, Inc.	Fidelity Freedom 2025		1,244,321
*	Strategic Advisers, Inc.	Fidelity Freedom 2030		1,725,171
*	Strategic Advisers, Inc.	Fidelity Freedom 2035		1,048,559
*	Strategic Advisers, Inc.	Fidelity Freedom 2040		1,050,143
*	Strategic Advisers, Inc.	Fidelity Freedom 2045		469,176
*	Strategic Advisers, Inc.	Fidelity Freedom 2050		196,396
*	Fidelity Management Trust Company	Spartan Int'l Index Inv		2,100,666
*	Fidelity Management Trust Company	Spartan 500 Index		19,136,472
*	Fidelity Management Trust Company	Fidelity US Bond Index		9,306,900
*	Fidelity Management Trust Company	Fidelity Instl Shrt-Interm Govt		5,055,043
	Total Mutual Funds			104,517,821
	Interest in Special Asset Holding	Special asset holding		107,580

See Independent Auditors' Report

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. #13-5335107
Plan #002

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 ** (d)	Current Value (e)
*	Fidelity Brokerage Services	Participant self-directed brokerage accounts (includes investments in mutual funds, common stocks, corporate bonds, preferred stocks, money market funds, U.S. government securities, certificates of deposit and common / collective trusts.)		22,661,493
				$ 151,445,267

* Indicates party-in-interest to the Plan.
** Cost information omitted with respect to participant or beneficiary directed transactions.

See Independent Auditors' Report

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. #13-5335107
Plan #002

December 31, 2009

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*	Fidelity Management Trust Company	Noninterest-bearing Cash		$ 100
*	Fidelity Management Trust Company	Fidelity Retire Mmkt		16,108,203
*	Fidelity Management Trust Company	Participant Loans (interest rates range from 3.50% to 9.25% with maturities ranging from 1 month to 5 years)	$ -	1,668,656
*	Fidelity Management Trust Company	Fid Mgd Inc Port		835,883
	First Manhattan Co.	First Manhattan Fund		3,492,097
	First Manhattan Co.	First Manhattan Fund		2,053,434
	Total Common Collective Trusts			6,381,414
	Morgan Stanley Investment Mgmt	MSIF Sm Co Grth P		1,771,880
	Dodge & Cox	Dodge & Cox Stock		2,608,653
	Wells Fargo Funds Management LLC	WFA Sm Cap Val Inv		1,445,603
	The Vanguard Group, Inc.	Vanguard Strategic Equity		1,789,815
	The Vanguard Group, Inc.	Vanguard Mid Cap Idx Inv		651,056
	The Vanguard Group, Inc.	Vanguard Sm Cap Idx Inst		3,858,039
	Victory Capital Management Inc.	Victory Diversified Stock A		194,680
*	Fidelity Management Trust Company	Fidelity Equity-Income		13,322,074
*	Fidelity Management Trust Company	Fidelity Growth Company		7,840,752
*	Fidelity Management Trust Company	Fidelity Real Estate Investment		407,389
*	Fidelity Management Trust Company	Fidelity Balanced		15,093,267
*	Fidelity Management Trust Company	Fidelity Low-Priced Stock		803,261
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*	Strategic Advisers, Inc.	Fidelity Freedom Income		620,804
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*	Strategic Advisers, Inc.	Fidelity Freedom 2005		153,509
*	Strategic Advisers, Inc.	Fidelity Freedom 2010		1,875,900
*	Strategic Advisers, Inc.	Fidelity Freedom 2015		1,876,957
*	Strategic Advisers, Inc.	Fidelity Freedom 2020		2,984,790
*	Strategic Advisers, Inc.	Fidelity Freedom 2025		1,244,321
*	Strategic Advisers, Inc.	Fidelity Freedom 2030		1,725,171
*	Strategic Advisers, Inc.	Fidelity Freedom 2035		1,048,559
*	Strategic Advisers, Inc.	Fidelity Freedom 2040		1,050,143
*	Strategic Advisers, Inc.	Fidelity Freedom 2045		469,176
*	Strategic Advisers, Inc.	Fidelity Freedom 2050		196,396
*	Fidelity Management Trust Company	Spartan Int'l Index Inv		2,100,666
*	Fidelity Management Trust Company	Spartan 500 Index		19,136,472
*	Fidelity Management Trust Company	Fidelity US Bond Index		9,306,900
*	Fidelity Management Trust Company	Fidelity Instl Shrt-Interm Govt		5,055,043
	Total Mutual Funds			104,517,821
	Interest in Special Asset Holding	Special asset holding		107,580

See Independent Auditors' Report

KELLEY DRYE & WARREN LLP
RETIREMENT SAVINGS PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. #13-5335107
Plan #002

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 ** (d)	Current Value (e)
*	Fidelity Brokerage Services	Participant self-directed brokerage accounts (includes investments in mutual funds, common stocks, corporate bonds, preferred stocks, money market funds, U.S. government securities, certificates of deposit and common / collective trusts.)		22,661,493
				$ 151,445,267

* Indicates party-in-interest to the Plan.
** Cost information omitted with respect to participant or beneficiary directed transactions.

See Independent Auditors' Report

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;
- [X] 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:
- [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
KELLEY DRYE & WARREN LLP RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1968

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
KELLEY DRYE & WARREN LLP

101 PARK AVENUE

NEW YORK NY 10178

2b Employer Identification Number (EIN) 13-5335107

2c Sponsor's telephone number 212-808-7800

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	James J Kirk	10/11/10	James J Kirk
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	James J Kirk	10/11/10	James J Kirk
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. **Form 5500 (2009)**
V.092307.1

3a Plan administrator's name and address (If same as plan sponsor, enter "Same")
RETIREMENT & BENEFITS COMMITTEE OF
KELLEY DRYE & WARREN LLP

101 PARK AVENUE
NEW YORK NY 10178

3b Administrator's EIN
13-5335107

3c Administrator's telephone number
212-808-7800

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	1270
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	692
b	Retired or separated participants receiving benefits	6b	14
c	Other retired or separated participants entitled to future benefits	6c	511
d	Subtotal. Add lines **6a, 6b,** and **6c**	6d	1217
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	4
f	Total. Add lines **6d** and **6e**	6f	1221
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	1183
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	51
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 2F 2G 2J 2R

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

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)