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
RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 07/01/2001

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
RELIEF ENTERPRISES, INC.

C/O FCE ADMINISTRATORS, INC.

887 MITTEN ROAD, SUITE 200
BURLINGAME, CA 94010-1303

2b Employer Identification Number (EIN) 74-2801951

2c Sponsor's telephone number 512-467-0115

2d Business code (see instructions) 238900

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.	10/15/2010	CALVIN WILLIAMS
	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")

RELIEF ENTERPRISES, INC.
C/O FCE ADMINISTRATORS, INC.
887 MITTEN ROAD, SUITE 200
BURLINGAME, CA 94010-1303

3b Administrator's EIN: 74-2801951

3c Administrator's telephone number: 512-467-0115

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**	171
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**	195
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	195
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

4A 4B 4C 4D 4E 4F

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)	X	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)		**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)	X	3	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500.
RELIEF ENTERPRISES, INC.

D Employer Identification Number (EIN)
74-2801951

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
GERBER LIFE INSURANCE COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
13-2611847	70939	GER-P06-136R	157	04/01/2008	04/01/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	**(b)** Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

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	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [X] Other (specify) ▶ EXCESS LOSS

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	17892
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500.
RELIEF ENTERPRISES, INC.

D Employer Identification Number (EIN)
74-2801951

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
RELIANCE STANDARD LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-0883760	68381	GL-645573	187	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
409	4550

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

FCE BENEFIT ADMINISTRATORS
887 MITTEN ROAD, SUITE 200
BURLINGAME, CA 94010

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
409	4550	ADMINISTRATIVE SERVICES	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	21163
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

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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
RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500.
RELIEF ENTERPRISES, INC.

D Employer Identification Number (EIN)
74-2801951

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
RELIANCE STANDARD LIFE INSURANCE CO.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-0883760	68381	VAR-645772	187	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
71	84

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

FCE BENEFIT ADMINISTRATORS
887 MITTEN ROAD, SUITE 200
BURLINGAME, CA 94010

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
71	84	ADMINISTRATIVE SERVICES	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [ ] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [X] Other (specify) ▶ AD&D

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	3919
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [ ] Yes [X] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
RELIEF ENTERPRISES, INC.

D Employer Identification Number (EIN)
74-2801951

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).. . . . . ☐ 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

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

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

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)

FCE BENEFIT ADMINISTRATORS

33-0330036

(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?
12	NONE	157730	Yes [X] No [ ]	Yes [X] No [ ]	4800	Yes [ ] No [X]

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

FCE BENEFIT ADMINISTRATORS

33-0330036

(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?
13 17	NONE	90815	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

MARILYN A. WARD, ESQ.

94-3177948

(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?
25 10	NONE	18163	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

MILLER, KAPLAN, ARASE & CO., LLP

95-2036255

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	10800	Yes ☐ No ☒	Yes ☐ No ☐	0	Yes ☐ No ☐

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

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

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

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

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 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
RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

B Three-digit plan number (PN) ▶ 501

C Plan sponsor's name as shown on line 2a of Form 5500
RELIEF ENTERPRISES, INC.

D Employer Identification Number (EIN)
74-2801951

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	1972	24548
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1041201	539212
(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)	28059	67658
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(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	1071232	631418
	Liabilities			
g	Benefit claims payable	1g	93546	137165
h	Operating payables	1h	59669	104442
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	153215	241607
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	918017	389811

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)	176373	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		176373
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	336	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		336
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		176709
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	372743	
(2) To insurance carriers for the provision of benefits	2e(2)	42974	
(3) Other	2e(3)	11346	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		427063
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)	10950	
(2) Contract administrator fees	2i(2)	157730	
(3) Investment advisory and management fees	2i(3)	109172	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		277852
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		704915
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-528206
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) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

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

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

(1) Name: MILLER, KAPLAN, ARASE & CO., LLP (2) EIN: 95-2036255

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		60000
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)

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

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MANNON KAPLAN, CPA
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Independent Auditors' Report

To the Participants and Trustees of
Relief Enterprises, Inc.
Health & Welfare Plan
887 Mitten Road Suite 200
Burlingame, California 94010-1303

We have audited the accompanying statements of net assets available for benefits and benefit obligations of Relief Enterprises, Inc. Health & Welfare Plan ("the Plan") as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits and benefit obligations for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of Relief Enterprises, Inc. Health & Welfare Plan as of December 31, 2009 and 2008, and its financial status for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Miller, Kaplan, Arase + Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

October 1, 2010

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AND BENEFIT OBLIGATIONS

	December 31, 2009		December 31, 2008	
ASSETS				
CASH AND CASH EQUIVALENTS				
Checking Account	$ 24,548		$ 1,972	
Money Market Account	67,658		28,059	
TOTAL CASH AND CASH EQUIVALENTS		$ 92,206		$ 30,031
EMPLOYER CONTRIBUTIONS RECEIVABLE		539,212		1,041,201
TOTAL ASSETS		$ 631,418		$ 1,071,232
LIABILITIES				
ACCOUNTS PAYABLE		104,442		59,669
NET ASSETS AVAILABLE FOR BENEFITS		$ 526,976		$ 1,011,563
BENEFIT OBLIGATIONS				
AMOUNTS CURRENTLY PAYABLE TO OR ON BEHALF OF PARTICIPANTS AND DEPENDENTS				
Claims Payable and Incurred But Not Reported	$ 57,122		$ 27,000	
Dismissal Unemployment Benefits Payable	16,043		16,546	
	$ 73,165		$ 43,546	
OTHER OBLIGATIONS FOR CURRENT BENEFIT COVERAGE, AT PRESENT VALUE OF ESTIMATED AMOUNTS				
Accumulated Eligibility Credits	64,000		50,000	
TOTAL BENEFIT OBLIGATIONS		137,165		93,546
EXCESS OF NET ASSETS AVAILABLE FOR BENEFITS OVER BENEFIT OBLIGATIONS		$ 389,811		$ 918,017

EXHIBIT "B"

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS AND BENEFIT OBLIGATIONS

	January 1, 2009 to December 31, 2009		January 1, 2008 to December 31, 2008	
NET CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS				
ADDITIONS				
Employer Contributions	$ 176,373		$ 843,978	
Interest	336		1,257	
TOTAL REVENUE		$ 176,709		$ 845,235
DEDUCTIONS				
Benefits Paid:				
Medical and Other Benefit Claims Paid	$ 294,481		$ 248,859	
Group Life and Stop-Loss Insurance Premiums	78,240		43,190	
Utilization Review Fees	8,408		8,098	
Dismissal Unemployment Benefits	605		1,604	
Employee Assistance Program	1,710		2,680	
TOTAL BENEFITS PAID	$ 383,444		$ 304,431	
Administrative Expenses:				
Plan Administration Fees	$ 157,730		$ 152,206	
Other Expenses	109,172		104,866	
Professional Fees	10,950		10,500	
TOTAL ADMINISTRATIVE EXPENSES	$ 277,852		$ 267,572	
TOTAL DEDUCTIONS		661,296		572,003
NET CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS		$ (484,587)		$ 273,232
NET CHANGE IN BENEFIT OBLIGATIONS				
(Increase) Decrease During the Year Attributable to Changes in:				
Claims Payable and Incurred But Not Reported	$ (30,122)		$ 862	
Dismissal Unemployment Benefits Payable	503		1,288	
Accumulated Eligibility Credits	(14,000)		(15,000)	
NET CHANGE IN BENEFIT OBLIGATIONS		(43,619)		(12,850)
NET ASSETS AVAILABLE FOR BENEFITS OVER BENEFIT OBLIGATIONS				
NET CHANGE FOR THE YEAR		$ (528,206)		$ 260,382
BALANCE, BEGINNING OF YEAR		918,017		657,635
BALANCE, END OF YEAR		$ 389,811		$ 918,017

(Attached notes are an integral part of this statement)

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Relief Enterprises, Inc. Health & Welfare Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

The Plan was established to provide health and other benefits to eligible participants as defined in the Plan document. The Plan was amended and restated effective March 15, 2004 to comply with provisions of the Internal Revenue Code (the "Code") and applicable laws regulating health and welfare benefit plans. The Plan administrator intends that the Plan be operated in compliance with applicable requirements of the Code and provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

A. Benefits

The Plan provides health benefits (medical, hospital, dental, vision, prescription drug coverage), short-term disability benefits, life and accidental death and dismemberment insurance for active employees of Relief Enterprises, Inc. (the "Company") (the "Plan Sponsor") who are eligible and their eligible dependents who are covered. The amount of benefits provided to eligible employees and dependents under the Plan depends on employee hours worked as defined in the Plan. Substantially all these benefits are funded by the Plan. The Plan carries a stop-loss insurance policy to cover aggregate claims in excess of the deductible as specified in the insurance contract. Life and accidental death and dismemberment benefits are fully insured under the Plan.

B. Contributions

The Company contributes to the Plan on behalf of each eligible employee based on a contribution rate structure.

C. Administration

The Company has contracted with a third-party administrator, FCE Benefit Administrators, Inc., ("FCE") to maintain participant benefit records and to process claims and insurance premiums and two individuals to serve as Trustees. Plan administrative expenses, field operations fees, trustee, audit and tax services are paid by the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan maintains its accounting records on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

B. Employer Contributions Receivable

During May 2008 the Company entered into an agreement to pay $26,000 per month to the Plan for contributions for the period February 2007 through January 2008. The Company failed to make the required payments under this agreement.

As of December 31, 2008 the Company owed the Plan approximately twelve months of contributions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Employer Contributions Receivable (Continued)

During May 2009, the Company entered into another agreement to pay minimum of $25,000 per month to the Plan for the unpaid balance. The Company also failed to make the required payments under this agreement.

As of December 31, 2009, the Plan has recorded contributions receivable of $539,212. This amount represents contributions actually received by the Plan subsequent to December 31, 2009 and through the date of this report. The Company actually owes additional amounts to the Plan that are not recorded as contributions in excess of $700,000. These additional amounts have not been reflected as contributions due to the uncertainty of the collection.

C. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

NOTE 3 - PLAN TERMINATION

The Plan shall remain in existence from year to year unless written termination notice is given by the Plan Sponsor or Plan Administrator with at least 60 days notice. It also may be terminated immediately on written notice to a party in default of the Trust Agreement.

Although it has not expressed an intention to do so, the Plan Sponsor reserves the right to modify the benefits provided to participants, to discontinue contributions at anytime, and to terminate the Plan subject to the provisions set forth in ERISA.

NOTE 4 - INCOME TAXES

The Trust established under the Plan to hold the Plan's assets has not applied for exemption from California or federal income taxes, and is currently subject to income tax on its net investment income. The Trustees believes that the Trust does not have any net taxable income for the tax years ended December 31, 2009 and 2008 and, therefore, no tax liability is reflected in these financial statements.

NOTE 5 - BENEFIT OBLIGATIONS

The obligation for claims payable and incurred but not reported is an estimate for self-funded benefits incurred on or prior to December 31, but paid after December 31. The estimate was calculated based on a review of actual claims paid subsequent to year-end, with incurred dates of December 31 and prior, and an estimate of unreported claims based on a historical claim lag analysis.

The Plan currently provides extended coverage to participants once they lose their eligibility, to the extent that a delay in the effective date of the participants' initial coverage was required. The accumulated eligibility credit obligation is estimated based on two months of benefit coverage.

NOTE 5 - BENEFIT OBLIGATIONS (Continued)

The Plan provides dismissal unemployment benefits upon a participant's termination of employment, as more fully described in the Summary Plan Description. The obligation for the dismissal of unemployment benefits is an obligation of the Plan arising from prior employee service for which employer contributions have been received.

NOTE 6 - RISKS AND UNCERTAINTIES

The value of claims payable and incurred but not reported and accumulated eligibility credits are reported based on the Plan's historical claims experience, which is subject to change. Due to uncertainties inherent in the estimation and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

NOTE 7 - CONCENTRATION OF CREDIT RISK

The Plan places its cash with financial institutions deemed to be creditworthy. Cash balances may at times exceed the insured deposit limits.

NOTE 8 - RELATED PARTY TRANSACTIONS

The Plan remits life insurance premiums to an account controlled by the Trustees of the Plan. The Trustees remit those premiums to Reliance Standard Life Insurance Company (Reliance). During the years ended December 31, 2009 and 2008, the Trustees remitted Plan life insurance premiums to Reliance amounting to $25,082 and $23,968, respectively.

An employee of FCE, who performs an annual underwriting review for the Plan, is partially compensated directly by the Plan. During the years ended December 31, 2009 and 2008, the FCE employee received $1,516 and $1,365, respectively, for performing this service.

FCE receives commissions and reimbursement of administrative fees from one of the Plan's insurance carriers. During the year ended December 31, 2009, $5,114 was paid in commissions and fees. No commissions were paid in 2008. The insurance commissions and fees are paid by the insurance company and are not an expense of the Plan.

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying 2009 and 2008 financial statements to the Form 5500:

	December 31, 2009	December 31, 2008
Net Assets Available for Benefits Per the Financial Statements	$ 526,976	$ 1,011,563
Plan's Total Benefit Obligations	(137,165)	(93,546)
Net Assets Available for Benefits Per the Form 5500	$ 389,811	$ 918,017

The following is a reconciliation of benefits paid to or for participants and dependents per the financial statements to the Form 5500 for the year ended December 31, 2009:

NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

Benefits Paid to or for Participants and Dependents Per the Financial Statements	$ 383,444
Add - Benefit Obligations at End of Year	137,165
Less - Benefit Obligations at Beginning of Year	(93,546)
Benefits Paid to or for Participants and Dependents Per the Form 5500	$ 427,063

NOTE 10 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 1, 2010, the date of these financial statements were issued. There were no material subsequent events that required recognition or additional disclosures in these financial statements.

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
FORM 5500
SCHEDULE H - PART IV, LINE 4
E.I.N. 74-2801951; PLAN NO. 501

SUPPLEMENTAL SCHEDULE REQUIRED
BY THE DEPARTMENT OF LABOR

MANNON KAPLAN, CPA
GEORGE NADEL RIVIN, CPA
EDWIN KANEMARU, CPA
KENNETH R. HOLMER, CPA
DOUGLAS S. WAITE, CPA
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Independent Auditors' Report on Supplemental Schedule Required by the Department of Labor

To the Participants and Trustees of
Relief Enterprises, Inc.
Health & Welfare Plan
887 Mitten Road Suite 200
Burlingame, California 94010-1303

Our audit of the financial statements of Relief Enterprises, Inc. Health & Welfare Plan (the Plan) for the year ended December 31, 2009 was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This information is the responsibility of the Plan's management. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Miller, Kaplan, Arase + Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

October 1, 2010

SCHEDULE 1

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 72-42801951; PLAN NO. 501
DECEMBER 31, 2009

Par Value	Interest Bearing Cash	Maturity Date	Interest Rate (%)	Fair Value	Carry Value
$ 67,658	Borel Private Bank & Trust Company Money Market Account	N/A	Variable	$ 67,658	$ 67,658

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RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

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NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Employer Contributions Receivable (Continued)

During May 2009, the Company entered into another agreement to pay minimum of $25,000 per month to the Plan for the unpaid balance. The Company also failed to make the required payments under this agreement.

As of December 31, 2009, the Plan has recorded contributions receivable of $539,212. This amount represents contributions actually received by the Plan subsequent to December 31, 2009 and through the date of this report. The Company actually owes additional amounts to the Plan that are not recorded as contributions in excess of $700,000. These additional amounts have not been reflected as contributions due to the uncertainty of the collection.

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The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

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The Plan shall remain in existence from year to year unless written termination notice is given by the Plan Sponsor or Plan Administrator with at least 60 days notice. It also may be terminated immediately on written notice to a party in default of the Trust Agreement.

Although it has not expressed an intention to do so, the Plan Sponsor reserves the right to modify the benefits provided to participants, to discontinue contributions at anytime, and to terminate the Plan subject to the provisions set forth in ERISA.

NOTE 4 - INCOME TAXES

The Trust established under the Plan to hold the Plan's assets has not applied for exemption from California or federal income taxes, and is currently subject to income tax on its net investment income. The Trustees believes that the Trust does not have any net taxable income for the tax years ended December 31, 2009 and 2008 and, therefore, no tax liability is reflected in these financial statements.

NOTE 5 - BENEFIT OBLIGATIONS

The obligation for claims payable and incurred but not reported is an estimate for self-funded benefits incurred on or prior to December 31, but paid after December 31. The estimate was calculated based on a review of actual claims paid subsequent to year-end, with incurred dates of December 31 and prior, and an estimate of unreported claims based on a historical claim lag analysis.

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NOTE 5 - BENEFIT OBLIGATIONS (Continued)

The Plan provides dismissal unemployment benefits upon a participant's termination of employment, as more fully described in the Summary Plan Description. The obligation for the dismissal of unemployment benefits is an obligation of the Plan arising from prior employee service for which employer contributions have been received.

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The Plan places its cash with financial institutions deemed to be creditworthy. Cash balances may at times exceed the insured deposit limits.

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The Plan remits life insurance premiums to an account controlled by the Trustees of the Plan. The Trustees remit those premiums to Reliance Standard Life Insurance Company (Reliance). During the years ended December 31, 2009 and 2008, the Trustees remitted Plan life insurance premiums to Reliance amounting to $25,082 and $23,968, respectively.

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NOTE 9 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the accompanying 2009 and 2008 financial statements to the Form 5500:

	December 31, 2009	December 31, 2008
Net Assets Available for Benefits Per the Financial Statements	$ 526,976	$ 1,011,563
Plan's Total Benefit Obligations	(137,165)	(93,546)
Net Assets Available for Benefits Per the Form 5500	$ 389,811	$ 918,017

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RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
FORM 5500
SCHEDULE H - PART IV, LINE 4
E.I.N. 74-2801951; PLAN NO. 501

SUPPLEMENTAL SCHEDULE REQUIRED
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Independent Auditors' Report on Supplemental Schedule Required by the Department of Labor

To the Participants and Trustees of
Relief Enterprises, Inc.
Health & Welfare Plan
887 Mitten Road Suite 200
Burlingame, California 94010-1303

Our audit of the financial statements of Relief Enterprises, Inc. Health & Welfare Plan (the Plan) for the year ended December 31, 2009 was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This information is the responsibility of the Plan's management. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Miller, Kaplan, Arase + Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

October 1, 2010

SCHEDULE 1

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
FORM 5500
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
E.I.N. 72-42801951; PLAN NO. 501
DECEMBER 31, 2009

Par Value	Interest Bearing Cash	Maturity Date	Interest Rate (%)	Fair Value	Carry Value
$ 67,658	Borel Private Bank & Trust Company Money Market Account	N/A	Variable	$ 67,658	$ 67,658

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October 1, 2010

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RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2009 AND 2008

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN

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Independent Auditors' Report

To the Participants and Trustees of
Relief Enterprises, Inc.
Health & Welfare Plan
887 Mitten Road Suite 200
Burlingame, California 94010-1303

We have audited the accompanying statements of net assets available for benefits and benefit obligations of Relief Enterprises, Inc. Health & Welfare Plan ("the Plan") as of December 31, 2009 and 2008, and the related statements of changes in net assets available for benefits and benefit obligations for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of Relief Enterprises, Inc. Health & Welfare Plan as of December 31, 2009 and 2008, and its financial status for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Miller, Kaplan, Arase + Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

October 1, 2010

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS AND BENEFIT OBLIGATIONS

	December 31, 2009		December 31, 2008	
ASSETS				
CASH AND CASH EQUIVALENTS				
Checking Account	$ 24,548		$ 1,972	
Money Market Account	67,658		28,059	
TOTAL CASH AND CASH EQUIVALENTS		$ 92,206		$ 30,031
EMPLOYER CONTRIBUTIONS RECEIVABLE		539,212		1,041,201
TOTAL ASSETS		$ 631,418		$ 1,071,232
LIABILITIES				
ACCOUNTS PAYABLE		104,442		59,669
NET ASSETS AVAILABLE FOR BENEFITS		$ 526,976		$ 1,011,563
BENEFIT OBLIGATIONS				
AMOUNTS CURRENTLY PAYABLE TO OR ON BEHALF OF PARTICIPANTS AND DEPENDENTS				
Claims Payable and Incurred But Not Reported	$ 57,122		$ 27,000	
Dismissal Unemployment Benefits Payable	16,043		16,546	
	$ 73,165		$ 43,546	
OTHER OBLIGATIONS FOR CURRENT BENEFIT COVERAGE, AT PRESENT VALUE OF ESTIMATED AMOUNTS				
Accumulated Eligibility Credits	64,000		50,000	
TOTAL BENEFIT OBLIGATIONS		137,165		93,546
EXCESS OF NET ASSETS AVAILABLE FOR BENEFITS OVER BENEFIT OBLIGATIONS		$ 389,811		$ 918,017

EXHIBIT "B"

RELIEF ENTERPRISES, INC. HEALTH & WELFARE PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS AND BENEFIT OBLIGATIONS

	January 1, 2009 to December 31, 2009		January 1, 2008 to December 31, 2008	
NET CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS				
ADDITIONS				
Employer Contributions	$ 176,373		$ 843,978	
Interest	336		1,257	
TOTAL REVENUE		$ 176,709		$ 845,235
DEDUCTIONS				
Benefits Paid:				
Medical and Other Benefit Claims Paid	$ 294,481		$ 248,859	
Group Life and Stop-Loss Insurance Premiums	78,240		43,190	
Utilization Review Fees	8,408		8,098	
Dismissal Unemployment Benefits	605		1,604	
Employee Assistance Program	1,710		2,680	
TOTAL BENEFITS PAID	$ 383,444		$ 304,431	
Administrative Expenses:				
Plan Administration Fees	$ 157,730		$ 152,206	
Other Expenses	109,172		104,866	
Professional Fees	10,950		10,500	
TOTAL ADMINISTRATIVE EXPENSES	$ 277,852		$ 267,572	
TOTAL DEDUCTIONS		661,296		572,003
NET CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS		$ (484,587)		$ 273,232
NET CHANGE IN BENEFIT OBLIGATIONS				
(Increase) Decrease During the Year Attributable to Changes in:				
Claims Payable and Incurred But Not Reported	$ (30,122)		$ 862	
Dismissal Unemployment Benefits Payable	503		1,288	
Accumulated Eligibility Credits	(14,000)		(15,000)	
NET CHANGE IN BENEFIT OBLIGATIONS		(43,619)		(12,850)
NET ASSETS AVAILABLE FOR BENEFITS OVER BENEFIT OBLIGATIONS				
NET CHANGE FOR THE YEAR		$ (528,206)		$ 260,382
BALANCE, BEGINNING OF YEAR		918,017		657,635
BALANCE, END OF YEAR		$ 389,811		$ 918,017

(Attached notes are an integral part of this statement)

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Relief Enterprises, Inc. Health & Welfare Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

The Plan was established to provide health and other benefits to eligible participants as defined in the Plan document. The Plan was amended and restated effective March 15, 2004 to comply with provisions of the Internal Revenue Code (the "Code") and applicable laws regulating health and welfare benefit plans. The Plan administrator intends that the Plan be operated in compliance with applicable requirements of the Code and provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

A. Benefits

The Plan provides health benefits (medical, hospital, dental, vision, prescription drug coverage), short-term disability benefits, life and accidental death and dismemberment insurance for active employees of Relief Enterprises, Inc. (the "Company") (the "Plan Sponsor") who are eligible and their eligible dependents who are covered. The amount of benefits provided to eligible employees and dependents under the Plan depends on employee hours worked as defined in the Plan. Substantially all these benefits are funded by the Plan. The Plan carries a stop-loss insurance policy to cover aggregate claims in excess of the deductible as specified in the insurance contract. Life and accidental death and dismemberment benefits are fully insured under the Plan.

B. Contributions

The Company contributes to the Plan on behalf of each eligible employee based on a contribution rate structure.

C. Administration

The Company has contracted with a third-party administrator, FCE Benefit Administrators, Inc., ("FCE") to maintain participant benefit records and to process claims and insurance premiums and two individuals to serve as Trustees. Plan administrative expenses, field operations fees, trustee, audit and tax services are paid by the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The Plan maintains its accounting records on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

B. Employer Contributions Receivable

During May 2008 the Company entered into an agreement to pay $26,000 per month to the Plan for contributions for the period February 2007 through January 2008. The Company failed to make the required payments under this agreement.

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Miller, Kaplan, Arase + Co., LLP

MILLER, KAPLAN, ARASE & CO., LLP

October 1, 2010

SCHEDULE 1

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DECEMBER 31, 2009

Par Value	Interest Bearing Cash	Maturity Date	Interest Rate (%)	Fair Value	Carry Value
$ 67,658	Borel Private Bank & Trust Company Money Market Account	N/A	Variable	$ 67,658	$ 67,658