Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

P	Complete all entries in	accordance w	ith the instructions to the Form 550	0-SF.	
	art I Annual Report Identification Information				
For	calendar plan year 2009 or fiscal plan year beginning 02/	/01/2009	and ending)1/31/2	2010
Α .	This return/report is for: Single-employer plan	multiple	-employer plan (not multiemployer)		one-participant plan
В	This return/report is for: first return/report	final ret	urn/report		
	an amended return/report	short pl	an year return/report (less than 12 mo	nths)	
C	Check box if filing under:	H	tic extension		DFVC program
	special extension (enter de				
Do					
	Irt II Basic Plan Information—enter all requested Name of plan	information		1h	Three-digit
	TTMAN & COMPANY, INC.			10	plan number
					(PN) ▶ 002
				1c	Effective date of plan
					01/28/1971
	Plan sponsor's name and address (employer, if for single-en	nployer plan)		2b	Employer Identification Number
J. MI	TTMAN & COMPANY			20	(EIN) 13-3379747
1009	GLEN COVE AVENUE			20	Plan sponsor's telephone number 516-883-6148
	N HEAD, NY 11545			2d	Business code (see instructions)
					424300
	Plan administrator's name and address (if same as Plan spo	onsor, enter "Sar		3b	Administrator's EIN
J. IVII		I HEAD, NY 115		30	13-3379747
				30	Administrator's telephone number 516-883-6148
4 1	f the name and/or EIN of the plan sponsor has changed since	e the last return/	report filed for this plan, enter the	4b	EIN
I	name, EIN, and the plan number from the last return/report.	Sponsor's name	•	4-	D.V.
	Total continue of months and a state to the books of the other continues.			_	PN
	Total number of participants at the beginning of the plan year			5a	8
b	Total number of participants at the end of the plan year			5b	8
С	Total number of participants with account balances as of the complete this item)			5c	
62	Were all of the plan's assets during the plan year invested in			•	X Yes □ No
	Are you claiming a waiver of the annual examination and re	-			
-	under 29 CFR 2520.104-46? (See instructions on waiver eli				X Yes No
_	If you answered "No" to either 6a or 6b, the plan cannot	t use Form 550	0-SF and must instead use Form 55	00.	
Pa	rt III Financial Information				
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year
а	Total plan assets	7a	676945	0	6860612
b	Total plan liabilities	7b		0	0
C	Net plan assets (subtract line 7b from line 7a)	7c	676945	0	6860612
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or receivable from:	0-(4)		0	
	(1) Employers	•		_	
	(2) Participants			0	
L	(3) Others (including rollovers)	` '		0	
b	Other income (loss)		9116	2	04400
C C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)				91162
d	Benefits paid (including direct rollovers and insurance prem to provide benefits)			0	
е	Certain deemed and/or corrective distributions (see instructions)			0	
f	Administrative service providers (salaries, fees, commission			0	
g	Other expenses	<i>'</i>		0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)				0
i	Net income (loss) (subtract line 8h from line 8c)				91162
j	Transfers to (from) the plan (see instructions)				

Form 5500-SF 2009 Page 2- 1	Page 2	- 1		
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D (IV/	DI	O L	
Part IV	Plan	Charact	eristics

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 9a 1A 3J

D	ir the	e plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Cha	racteris	tic Co	des in	tne instr	ructions		
art	٧	Compliance Questions							
0	Dur	ring the plan year:		Yes	No		Ame	ount	
а		is there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b		re there any nonexempt transactions with any party-in-interest? (Do not include transactions reported line 10a.)	10b		X				
С	Wa	as the plan covered by a fidelity bond?	10c		X				
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by frauddishonesty?	10d		X				
е	insu	ere any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, urance service or other organization that provides some or all of the benefits under the plan? (See tructions.)	10e		X				
f	Has	s the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did	the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X				
h		nis is an individual account plan, was there a blackout period? (See instructions and 29 CFR 20.101-3.)	10h						
i		Oh was answered "Yes," check the box if you either provided the required notice or one of the	40:						
		septions to providing the notice applied under 29 CFR 2520.101-3	10i						
art 1	Is th	Pension Funding Compliance nis a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and co					X	Yes	 П No
10								Yes	X No
2		this a defined contribution plan subject to the minimum funding requirements of section 412 of the Con	de or se	ection	302 of	EKISA?	′ ∟	168	NO
а	If a	Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instr nting the waiver							
lf y	-	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1			24,				
b	Ente	er the minimum required contribution for this plan year			12b				
С	Ente	er the amount contributed by the employer to the plan for this plan year			12c				
d		otract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the le pative amount)			12d				_
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	1	No	N/A
art	VII	Plan Terminations and Transfers of Assets							
3а	Has	s a resolution to terminate the plan been adopted during the plan year or any prior year?						Yes	X No
		es," enter the amount of any plan assets that reverted to the employer this year			13a				
b		re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough he PBGC?	t under	the co	ontrol			Yes	X No
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify ch assets or liabilities were transferred. (See instructions.)	the pla	n(s) to)		•		
1	3c(1) Name of plan(s):		13	c(2) El	IN(s)		13c(3)	PN(s)
		A penalty for the late or incomplete filing of this return/report will be assessed unless reasona					P 1 1	- 0 1	
B o	· Sch	nalties of perjury and other penalties set forth in the instructions, I declare that I have examined this re- nedule MB completed and signed by an enrolled actuary, as well as the electronic version of this retur s true, correct, and complete.							
SIGI	, F	Filed with authorized/valid electronic signature. 11/15/2010 JAY MITTMAN							

SIGN	Filed with authorized/valid electronic signature.	11/15/2010	JAY MITTMAN
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN	Filed with authorized/valid electronic signature.	11/15/2010	JAY MITTMAN
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

This Form is Open to Public

OMB No. 1210-0110

2009

Inspection

									s an attach		o Form	5500 or	5500								
Fo	r calen	ndar p	lan y	ear 200	9 or	fiscal pl	lan ye	ar beginning	02/01/2009	9				and en	ding	01/31/2	2010)			
Þ	Roun	d off	amo	unts to	nea	rest do	llar.														
•	Cauti	on: A	pen	alty of \$	1,00	00 will be	e asse	ssed for late filing	g of this repo	ort unle	ess reasc	nable ca	ause i	s establis	hed.						
A J. I	Name //ITTM	of pla	in COI	MPANY,	INC) .							В	Three-c	•	r (PN)	١	•		002	
		•			sho	wn on li	ne 2a	of Form 5500 or	5500-SF				D	Employe	r Ide	ntification	n Nu	mber ((EIN)		
J. N	/IITTM	AN &	CON	MPANY									13	-3379747	,						
Ε	Туре о	f plan	X	Single		Multiple	e-A	Multiple-B		F Prior	r year pla	n size:	X 100	or fewer		101-500		More t	than 500)	
Р	art I	В	asio	Infor	ma	tion															
1				ation da			M	onth 02	Day 01		Year 2	009									
2	Ass		vaia	ation da				Ona	<i>Duy</i>		1001 _		_								
	а		et va	alue												2a					6769450
	b															2b					6769450
3	Fun			t/particip								(1) N	Jumbe	er of parti	cipar			(2)	Fundin	n Targe	et
_	а	•	·					ciaries receiving p	avment		3a	(-,-		7. 0. parti	o.p a.	0		(-/		<i>j</i> . a. go	0
	b			•	•			9 F	,	-	3b					0					0
	C			e partici		•															
		(1)								3	3c(1)										86522
		(2)									3c(2)										4658731
		(3)									3c(3)					8					4745253
	d	` '									3d					8					4745253
4	If the	e plar	n is a	ıt-risk, ch	neck	the box	and o	complete items (a	ı) and (b)				П			_					
	а	Func	lina t	arget di	srea	arding n	rescri	bed at-risk assum	nptions				ш			4a					
	_		•	Ū	·	٠.		sumptions, but dis	•						-						
								ive years and dis								4b					
5	Effe	ctive	inter	est rate.												5					6.39 %
6	Targ	get no	rmal	cost												6					0
Sta	To the baccorda	est of r	ny kno h appl	licable law	ne info	rmation su egulations.	. In my c	n this schedule and accopinion, each other assi													
	SIGN IERE																1	0/25/2	2010		
RO	BIN RE	EAD				S	Signatu	ure of actuary										Date 08-037	782		
PRI	3 ADM	INIST	RAT	ORS, IN	NC.	Туре	or prin	it name of actuary	y				_		ļ	Most rec		enrollm 0-551-		nber	
				RK EAS 90067	ST, 4	TH FLC		m name					_		Telep	ohone nu	imbe	er (inclu	uding a	ea code	e)
							Addre	ess of the firm					_								
If th	actus	arv ha	s no	t fully re	flect	ed anv i	regula	tion or ruling pron	nulnated un	der the	statute i	n compl	etina	this sched	dule	check th	e ho	x and	see		П
	uction		3 110	t runy re	11001	ou arry i	oguia	aon or running pron	naigaicu un	idei iiie	Sidiule	compi	unig	301160	auic,	OHOOK III	C DC	, and	500		Ш

Page	2-	1	
Page	2-	1	

Pa	rt II	Begin	ning of year	carryov	er and prefunding ba	lances						
	,						(a) (Carryover balance		(b) F	Prefundi	ng balance
7		-	•		icable adjustments (Item 13				0			0
8	Portion (used to	offset prior year's	funding re	quirement (Item 35 from pric	r year)			0			0
9	Amount	remainii	ng (Item 7 minus i	tem 8)					0			0
10	Interest	on item	9 using prior year	's actual re	eturn of%				0			0
11					d to prefunding balance:							
	a Exce	ss contr	ributions (Item 38	from prior	year)							0
	b Intere	est on (a	a) using prior year	's effective	e rate of							0
					year to add to prefunding bala							0
	d Porti	on of (c)	to be added to p	refunding l	palance							0
12	Reduction	on in bal	ances due to elec	tions or de	eemed elections				0			0
13	Balance	at begir	nning of current ye	ear (item 9	+ item 10 + item 11d – item	12)			0			0
P	art III	Fun	ding percenta	ages		•			•			
14			<u> </u>								14	142.66 %
15					ge						15	142.66 %
16	Prior yea	ar's fund	ling percentage fo	r purposes	s of determining whether car	ryover/prefu	ınding balaı	nces may be used			16	161.12 %
17	current year's funding requirement											
					· · · · · · · · · · · · · · · · · · ·	o runanig ta	igot, oritor t	suon poroontago				70
	art IV		tributions and		•							
10	(a) Date		(b) Amount p		rear by employer(s) and emp (c) Amount paid by	(a) [Date	(b) Amount pa	aid hy	10	c) Amou	int paid by
(N	IM-DD-YY		employer		employees	(MM-DE		employer(-	,	-	oyees
						Totals ►	18(b)			18(c)		
19	Discount	ted emp	loyer contributions	s – see ins	structions for small plan with	a valuation	date after tl	he beginning of the	e year:			
	a Contri	butions	allocated toward	unpaid mir	nimum required contribution	from prior y	ears		19a			0
	b Contributions made to avoid restrictions adjusted to valuation date											
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date											
20	20 Quarterly contributions and liquidity shortfalls:											
	a Did th	e plan h	ave a "funding sh	ortfall" for	the prior year?							Yes X No
	b If 20a	is "Yes,	" were required q	uarterly ins	stallments for the current yea	ar made in a	timely mar	nner?			<u> </u>	Yes No
	C If 20a	is "Yes,	" see instructions	and comp	lete the following table as ap	plicable:						
					Liquidity shortfall as of e	nd of Quarte	er of this pla	an year	1			
		(1) 15	st		(2) 2nd		(3)	3rd			(4) 4th	<u>1</u>
						1			1			

Pa	rt V Assumptio	ns used to determine f	unding target and targ	net ne	ormal cost						
21		no acca to determine i	ananiy taryot ana tar	90111	Jiui 003t						
	a Segment rates:	1st segment: 5.64 %	2nd segment: 6.40 %		3rd segment: 6.56 %		N/A, full yie	ld curve ι	used		
	b Applicable month	(enter code)				21b			1		
22	Weighted average ret	tirement age				22			65		
23	Mortality table(s) (see	e instructions)	escribed - combined	Preso	ribed - separate	Substitu	te				
Pa	rt VI Miscellane	ous items									
24	J	nade in the non-prescribed act	•					ed Yes	X No		
25	Has a method change	e been made for the current pla	an year? If "Yes," see instruc	tions r	egarding required attac	hment		Yes	X No		
26	Is the plan required to	provide a Schedule of Active	Participants? If "Yes," see in	struction	ons regarding required	attachment		Yes	X No		
27		or (and is using) alternative fur	•			27	_	-	-		
Pa	rt VII Reconcilia	ation of unpaid minimu	m required contributi	ons f	or prior years						
28	Unpaid minimum requ	uired contribution for all prior ye	ears			28			0		
29	' '	contributions allocated toward			' '	29					
30	Remaining amount of	funpaid minimum required con	tributions (item 28 minus iten	n 29)		30)				
Pa	rt VIII Minimum	required contribution f	or current year								
31	Target normal cost, a	djusted, if applicable (see instr	ructions)			31			0		
32	Amortization installme	ents:			Outstanding Bala	ance	Instal	lment			
	a Net shortfall amorti	ization installment				0			0		
	b Waiver amortization	on installment				0			0		
33		approved for this plan year, en Day Year				33			0		
34		ment before reflecting carryove				34			0		
			Carryover balance		Prefunding bala	nce	Total b	alance			
35	Balances used to offs	set funding requirement		0		0			0		
36	Additional cash requir	rement (item 34 minus item 35)			36			0		
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)										
38	Interest-adjusted exce	ess contributions for current ye	ear (see instructions)			38			0		
39	Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)										
40	10 Unpaid minimum required contribution for all years										

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2009

This Form is Open to Public Inspection.

P	art I Annual Repor	t Identification Information					
For		or fiscal plan year beginning	2009-	02-01	and ending	2010	-01-31
Α .	This return/report is for:	x single-employer plan	multiple-en	nployer plan (ı	not multiemployer)		one-participant plan
	This return/report is for:	first return/report	final return	/report			· · · · · · · · · · · · · · · · · · ·
		an amended return/report	⊣	•	oort (less than 12 month	16)	
<u> </u>	Check box if filing under:	x Form 5558	automatic e		Jore (1000 triati 12 monti		OFVC program
.	oneck box ii ming under:	=		exterision		Ш,	DEVC program
1725		special extension (enter description					
	irt II Basic Plan Inf	ormation enter all requested inf	ormation.	***************************************		41	
Ta	Name of plan	•			;		ree-digit n number
	J. MITTMAN & COMPAN	IY, INC.				•	002
							ective date of plan
22	Plan enoncor's name and ac	Idress (employer, if for single-employer	nlan\	·			71-01-28 ployer Identification Number
Lu	J. MITTMAN & COMPAN		piaii)				N) 13-3379747
							n sponsor's telephone number
	1009 GLEN COVE AVEN	IUE				(5	16) 883-6148
US	Glen Head	NY 11545					siness code (see instructions) 4300
3a		nd address (If same as plan employer,	enter "Same")			ministrator's EIN
	SAME						
					·	3c Ad	ministrator's telephone number
							·····
4	if the name and/or FIN of the	e plan sponsor has changed since the l	act return/ren	ort filed for thi	e plan, enter the	4b EI	
•		nber from the last return. Sponsor's Nar		or med for the	s plati, enter the		
<u>-</u>			•			4c PN	
อล b		at the beginning of the plan year				5a 5b	<u>8</u> 8
C		at the end of the plan year				อม	
						5c	
		s during the plan year invested in eligible					X Yes ☐ No
b	Are you claiming a waiver or	f the annual examination and report of a	ın independer	nt qualified pu	blic accountant (IQPA)		
		? (See instructions on waiver eligibility a ither 6a or 6b, the plan cannot use Fo				• • •	Yes No
Pa	rt III Financial Info			una muot me			
7	Plan Assets and Liabilities		276W00	(a) B	eginning of Year		(b) End of Year
a	Total plan assets	•	. 7a	(4) 2	6,769,450	1	
b	Total plan liabilities	• • • • • • • • • • • • • • • • • • • •	7b		0,709,430	+	6,860,612
C	Net plan assets (subtract lin		. 7c		6,769,450	-	6,860,612
8			1.00 (SA)				
o a	Income, Expenses, and Tra Contributions received or re		Test to Mediale.		(a) Amount	77757	(b) Total
u	(1) Employers		. 8a(1)		0		
	(2) Participants		. 8a(2)		0	20 5 5	en de la company de la comp En la company de la company
	(3) Others (including rollove	ers)	. 8a(3)		0		
b	Other income (loss)		. 8b		91,162		
C	Total income(add lines 8a(1	i), 8a(2), 8a(3), and 8b)	. 8c	gy project of the Control of the trail	um em serenganum manasi Mar Sambalah menganum	X.	91,162
d	Benefits paid (including dire	ect rollovers and insurance premiums				regions.	
	to provide benefits)	• • • • • • • • • • • • •	• 8d		0		
e		rective distributions (see instructions) .	. 8e		0		
f		iders (salaries, fees, commissions)	. 8f		0		
g	Other expenses		• 8g	cargo ve socio	0		
h	Total expenses (add lines 8	3d, 8e, 8f, and 8g)	. 8h				. 0
Ī	Net income (loss) (subject I	ine 8h from line 8c)	. 8i				91,162
j	Transfers to (from) the plan	(see instructions)	. 8j			12 A 12 A	

	Form 5500-SF (2009)			Pa	ge 2-		_				
Par	t IV Plan Characteristics									= .	
9a	If the plan provides pension benefits, enter the applicable pension for 1A 3J If the plan provides welfare benefits, enter the applicable welfare fer										
Par	t V Compliance Questions		:								
10	During the plan year:		*			1	Yes	No		Amount	
a b	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	iciary t? (D	Correction Prog o not include trai	ıram) nsaci	tions reported	10a		х			
	on line 10a.)			•	• • • • • • ‡	10b		Х			
d		fidel	ity bond, that wa	s cat	used by fraud	10c 10d		x			
е	Were any fees or commisions paid to any brokers, agents, or other insurance services or other organization that provides some or all instructions.)	ll of th	ne benefits unde	r the	plan? (See	10e		x			
f	Has the plan failed to provide any benefit when due under the pla	ın? .		•		10f		x			
g	Did the plan have any participant loans? (If "Yes," enter amount a				 	10g		Х			
h	2520.101-3.)				<u>.</u>	10h			A Company of the Comp	Service Action	
I Light	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10	he re	quired notice or	one ·	of the	10i					National Control
Par 11	FVI Pension Funding Compliance		0 ((5)0/ 11 1								
	ls this a defined benefit plan subject to minimum funding requirem 5500))									. X Yes	□No
12 a If	Is this a defined contribution plan subject to the minimum funding (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applied If a waiver of the minimum funding standard for a prior year is being a granting the waiver	icable	e.) mortized in this p	olan y	/ear, see instructior	ns, ar	nd ent	er the	date of the		 I
b	Enter the minimum required contribution for this plan year						. L	12b			
d	,	r the	result (enter a m	ninus	sign to the left of a		. [12c 12d			
<u>e</u>	Will the minimum funding amount reported on line 12d be met by	the f	unding deadline	? .					Yes	□No	□N/A
Par	VII Plan Terminations and Transfers of Asset	s									
13a	Has a resolution to terminate the plan been adopted during the pl if "Yes," enter the amount of any plan assets that reverted to the					• •	٠.۲	 13a	·	. Yes	X No
b	of the PBGC?			•				trol	• • •	. 🗌 Yes	ХNо
	13c(1) Name of plan(s):						13	c(2) E	lN(s)	13c(3)	PN(s)
Caut	ion: A penalty for the late or incomplete filing of this return/rep	oort v	vill be assesse	d uni	less reasonable ca	ause	is es	tablisi	ned.	L	
Unde SB o	er penalties of perjury and other penalties set forth in the instructions r Schedule MB completed and signed by an enrolled actuary, as we f, it is true, correct, and complete.	s, I de	eclare that I have	e exa	mined this return/re	eport,	inclu	ding, i	f applicable		
SIC	SN AN ONTO	V	11/5/10	V	TTIM YAÇ	1AN	[,,,,,,	
2244.13	RE Signature of plan administrator		Date		Enter name of indi	vidua	l sign	ing as	plan admin	istrator	
Si	SN V	V	11/5/10		TTIM YAU						
	RE Signature of employer/plan sponsor		Date		Enter name of indi	vidua	ıl sign	ing as	employer o	r plan spon	sor

Liber 1 1...

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended 01/31/2010.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

The funding method used for preparation of Schedule SB is the modified unit credit method required by the Pension Protection Act of 2006 (PPA). Under this funding method, the Target Normal Cost is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. Any benefit attributable to services performed in a preceding plan year that is increased by reason of any increase in compensation during the current plan year shall be treated as having accrued during the current plan year for purposes of determining the Target Normal Cost. If the plan assets are inadequate to cover the present value of the benefits that were already accrued as of the beginning of the plan year (Funding Target) an additional charge called the Shortfall Installment may also be due. The Funding Target includes an allowance for ancillary death benefits provided under life insurance contracts if any such contracts are owned by the plan.

The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Hours worked

Age (months):

Û

Continuing hours:

1.000

Subsidized Early

Wait (months): Two year eligibility:

12

Excluded classes:

Non-resident alien

Earnings

Total compensation excluding:

Other

Early

Normal 65

Age: Service:

Retirement

0

Participation:

Ű

Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Female:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence None None

Disability

()

Death

Rates - Male:

None

None

None None

Rates - Female:

Vesting Schedule:

None

None

Use Social Security Retirement Age: No

2/20

REACT Benefits Percentage: Pre-retirement death benefit

50.00%

Vesting Definition:

Hours Worked

Percentage of accrued benefit:

100.00%

Death Benefit Payment method:

Face + PVAB - Curr. CV

Normal:

Annuity Life only Percent 0.00%

Years

QJSA:

Joint and contingent

50.00%

0 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent

Total percent of salary:

100.00%

Dollar amount:

None

Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No. Annualize short plan years:

No

Highest:

3

Include compensations based

In the last: Excluding: 0 0

on years of:

Accrual

Accrual

Frozen:

No

Continuing

Definition of years:

Hours worked

Died

1000

Fractions based on: N/A

1000

Accrual credit:

1000

Disabled Retired Terminated 1000 1000

Precision: N/A Limit current credit

N/A to:

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28,0000

Cap or floor:

Method:

Accrual % per year:

Floor 0.00%

Fractional Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Target	Assum	ptions:

Options:

Male Nonannuitant:

2009 Nonannuitant Male

Female Nonannuitant:

2009 Nonannuitant Female

Male Annuitant:

2009 Annuitant Male

<u>Ist</u>

5.32

6.29

5.64

0.00

Female Annuitant:

2009 Annuitant Female

Applicable months from valuation month:

Probability of lump sum:

Use pre-retirement mortality:

Yes

2nd

6.45

6.29

6.40

0.00

100.00%

<u>3rd</u>

6.69

6.29

6.56

0.00

Lookback months:

Late Retirement Rates

Marriage Probability

Expense loading:

Disability Rates

Use discount rate transition:

Actuarial Equivalent Floor

Lump sums use proposed regulations:

Nonannuitant:

Stability period:

Annuitant:

<u>Ist</u> 3.96

4.60

Use optional combined mortality table for small plans:

4,40

plan year

1

None

Current: Override:

Male:

Male:

Male:

Male:

Female:

Female:

Female:

Female:

0.00

None

None

0.00%

0.00%

0.00%

None

None

Mortality

None

None

0.00

2nd

0.00

2009 Applicable

3rd

Yes

Yes

Yes

Setback

Setback

0

Ů

0

Salary Scale

Final rates:

Override:

Segment rates:

Male: 0.00%

High Quality Bond rates:

0.00% Female:

Withdrawal

Male:

Female: None

Withdrawal-Select

Male: Female: None None

None

Early Retirement Rates

Male:

None

Female:

None

Subsidized Early Retirement Rates

Male:

None

Female:

None

Name of Plan:

J. Mittman & Company, Inc. Pens.

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, fine 26 - Sehedule of Active Participant Data

YEARS OF CREDITTED SERVICE

40 & Up Avg.	No. Comp	- 	0		0	0		c	=	0		0		0	0	 ì
ģ	No.	0	0		0	0		0	-	0		0		<u> </u>	0	
35 To 39	Comp	0	0		0	0		0	0	 0		0		0	0	
×.	ŝ	9	=		p	0		0	0	0		0		0	0	0
30 To 34 Avg.	Сошр	0	 0		=	0		0	0	0		С		0	0	0
30.7	No.	9	С		0	0		0	0	0				-	0	 ē
25 To 29 Avg.	Comp	0	 0		=	 0		0	 0	0		0		0	0	0
75.	Ñō.	3	-		С	 0		0	0	0		=		-	O	=
20 To 24 Avg.	Comp	0	8		0	0		D	 0	 0		0		¢	0	2
20.1	Ŋ.	=	=		0	0		0	 0	 0		0		÷	9	 0
o 19 Avg.	Comp	0	=		0	0		0	0	0		0		0	0	0
15 To 19	Zo.	 =	 0		0	 0		0	•	-		0		0	0	•
10 To 14 Avg.	Comp	0	0		0	0		0	0	0		0		0	0	9
T 0.	No.	0	0		G	0		0	0	0		-		0	0	 =
5 To 9 Avg.	Comp	0	=		0	0	٠	0	0	0	211-414 -	0		•	 •	0
1.6	No.	-	0	1	67	 0		0	=	 -		=	7	_	÷	9
1 To 4	Comp	=	9		0	0		0	0	0		6		0	9	-
1.1	No.	٥	 _		=	٥		0	0	0		0		•		a
Under I	No. Comp	0	0		0	0		0	9	Đ		0		•	0	 0
5	No	=	0	\dashv	=	0		0	0	 0		0		0	0	0
Attained	Age	Under 25	25 to 29		30 to 34	35 to 39		40 to 44	45 to 49	50 to 34		55 (0.59		60 to 64	65 to 69	70 & Up

002 13-5379747

Plan number: EIN:

Name of plan: J. Mitunan & Company, Inc. Pension Plan Plan sponsor's name: J. Mitunan & Company, Inc.

Schedule SB, Item 25, Change in Funding Method

	Not Applicable if checked.
	Reason for Change (if checked):
	Schedule SB, Section V - Plan Amendments
\boxtimes	Not Applicable if checked.
m	Description of Amendment (if checked):

Name of Plan: Plan Sponsor's EIN: J. Mittman & Company, Inc. Pension Plan

13-3379747

002

Plan Number:

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended 01/31/2010.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

The funding method used for preparation of Schedule SB is the modified unit credit method required by the Pension Protection Act of 2006 (PPA). Under this funding method, the Target Normal Cost is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. Any benefit attributable to services performed in a preceding plan year that is increased by reason of any increase in compensation during the current plan year shall be treated as having accrued during the current plan year for purposes of determining the Target Normal Cost. If the plan assets are inadequate to cover the present value of the benefits that were already accrued as of the beginning of the plan year (Funding Target) an additional charge called the Shortfall Installment may also be due. The Funding Target includes an allowance for ancillary death benefits provided under life insurance contracts if any such contracts are owned by the plan.

The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Hours worked

Age (months):

Û

Continuing hours:

1.000

Subsidized Early

Wait (months): Two year eligibility:

12

Excluded classes:

Non-resident alien

Earnings

Total compensation excluding:

Other

Early

Normal 65

Age: Service:

Retirement

0

Participation:

Ű

Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Female:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence None None

Disability

()

Death

Rates - Male:

None

None

None None

Rates - Female:

Vesting Schedule:

None

None

Use Social Security Retirement Age: No

2/20

REACT Benefits Percentage: Pre-retirement death benefit

50.00%

Vesting Definition:

Hours Worked

Percentage of accrued benefit:

100.00%

Death Benefit Payment method:

Face + PVAB - Curr. CV

Normal:

Annuity Life only Percent 0.00%

Years

QJSA:

Joint and contingent

50.00%

0 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent 100.00%

Total percent of salary:

None

Dollar amount: Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No.

Highest:

3

Annualize short plan years: Include compensations based No

In the last: Excluding: 0 0

on years of:

Accrual

Accrual

Frozen:

No

Definition of years:

Hours worked

Died

Fractions based on: N/A

Accrual credit:

Continuing 1000 1000 Disabled Retired Terminated 1000 1000 1000 Precision: N/A Limit current credit

N/A to:

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28,0000

Cap or floor:

Floor

Method:

Fractional

Accrual % per year:

0.00%

Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Target	Assum	ptions:

Options:

Male Nonannuitant:

2009 Nonannuitant Male

Female Nonannuitant:

2009 Nonannuitant Female

Male Annuitant:

2009 Annuitant Male

<u>Ist</u>

5.32

6.29

5.64

0.00

Female Annuitant:

2009 Annuitant Female

Applicable months from valuation month:

Probability of lump sum:

Use pre-retirement mortality:

Yes

2nd

6.45

6.29

6.40

0.00

100.00%

<u>3rd</u>

6.69

6.29

6.56

0.00

Lookback months:

Late Retirement Rates

Marriage Probability

Expense loading:

Disability Rates

Use discount rate transition:

Actuarial Equivalent Floor

Lump sums use proposed regulations:

Nonannuitant:

Stability period:

Annuitant:

<u>Ist</u> 3.96

4.60

Use optional combined mortality table for small plans:

4,40

plan year

1

None

Current: Override:

Male:

Male:

Male:

Male:

Female:

Female:

Female:

Female:

0.00

None

None

0.00%

0.00%

0.00%

None

None

Mortality

None

None

0.00

2nd

0.00

2009 Applicable

3rd

Yes

Yes

Yes

Setback

Setback

0

Ů

0

Salary Scale

Final rates:

Override:

Segment rates:

Male: 0.00%

High Quality Bond rates:

0.00% Female:

Withdrawal

Male:

Female: None

Withdrawal-Select

Male: Female: None None

None

Early Retirement Rates

Male:

None

Female:

None

Subsidized Early Retirement Rates

Male:

None

Female:

None

Name of Plan:

J. Mittman & Company, Inc. Pens.

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, fine 26 - Schedule of Active Participant Data

YEARS OF CREDITTED SERVICE

		 						 	 	 	 			 	<u>_</u>
40 & Up	Avg. No. Comp		0		0		0		0	0	0		0	0	
9+	No.	0	0		-		0	0	0	Ü	9		<u> </u>	0	
35 To 39	Avg. Comp	0	0		0		0	0	0	0	•		0	0	
35	Š.	٥	=		÷		0	0	0	0	0		0	0	9
30 To 34	Аур. Соппр	0	0		=		0	0	0	0	0		0	0	0
30,	No.	•	0		0		0	0	0	0	 -		-	0	 9
25 To 29	Avg. Comp	 0	 0		0		0	 •	 0	0	0		0	 0	0
55	No.	-	0		6		0	0	0	9	 =		·	0	9
20 To 24	Avg. Comp	0	0		0		0	n	0	O	0		0	0	a
20.1	No.	=	 =		0		0	 0	0	 9	 0		•	=	 0
		9	-	\dashv	0	\exists	0	0	0	0	 =		0		 -
15 To 19	Avg. Comp	 													
15	Š	=	0		=		0	 9	=	=	 0		•	•	9
10 To 14	Avg. Comp	0	9		0		0	0	0	0	0		0	0	9
10.1	چ و.	0	0		0		0	0	0	0	-		0	0	 =
5 To 9	Avg. Comp	0	9		0		0	0	0	0	 0		0	•	0
w	No.	0	0		77		0	 0	=	-	=	1		=	=
1 To 4	Comp	=	a		c		0	0	0	0	0		0	=	0
1.1	No.	=	 		=		=	 0	0	=	 =		=	•	9
Under I	Avg. No. Comp	0	0		0		0	0	0	0	 0		0	=	 0
5	ž	=	=		=		0	=	0	=	 0		9	•	9
	Attained Age	Under 25	25 to 29		30 to 34		35 to 39	40 to 44	45 to 49	50 to 54	55 to 59		60 to 64	65 to 69	70 & Up

002 13-5379747

Plan number: EIN:

Name of plan: J. Mituman & Company, Inc. Pension Plan Plan sponsor's name: J. Mituman & Company, Inc.

Schedule SB, Item 25, Change in Funding Method

	Nor Applicable if checked.
	Reason for Change (if checked):
	Schedule SB, Section V – Plan Amendments
\boxtimes	Not Applicable if checked.
П	Description of Amendment (if checked):

Name of Plan: Plan Sponsor's EIN: J. Mittman & Company, Inc. Pension Plan

13-3379747 Plan Number:

002

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended 01/31/2010.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

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The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Hours worked

Age (months):

Û

Continuing hours:

1.000

Subsidized Early

Wait (months): Two year eligibility:

12

Excluded classes:

Non-resident alien

Earnings

Total compensation excluding:

Other

Early

Normal 65

Age: Service:

Retirement

0

Participation:

Ű

Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Female:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence None None

Disability

()

Death

Rates - Male:

None

None

None None

Rates - Female:

None

None

Use Social Security Retirement Age: No

2/20

REACT Benefits Percentage: Pre-retirement death benefit

50.00%

Vesting Schedule: Vesting Definition:

Hours Worked

Percentage of accrued benefit:

100.00%

Death Benefit Payment method:

Face + PVAB - Curr. CV

Normal:

Annuity Life only Percent 0.00%

Years 0

QJSA:

Joint and contingent

50.00%

0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent 100.00%

Total percent of salary:

None

Dollar amount: Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No.

Highest:

3

Annualize short plan years: Include compensations based No

In the last: Excluding: 0 0

on years of:

Accrual

Accrual

Frozen:

No

Definition of years:

Hours worked

Died

Fractions based on: N/A

Accrual credit:

Continuing 1000 1000 Disabled Retired Terminated 1000 1000 1000 Precision: N/A Limit current credit

N/A to:

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28,0000

Cap or floor:

Floor

Method:

Fractional

Accrual % per year:

0.00%

Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Target	Assum	ptions:

Options:

Male Nonannuitant:

2009 Nonannuitant Male

Female Nonannuitant:

2009 Nonannuitant Female

Male Annuitant:

2009 Annuitant Male

<u>Ist</u>

5.32

6.29

5.64

0.00

Female Annuitant:

2009 Annuitant Female

Applicable months from valuation month:

Probability of lump sum:

Use pre-retirement mortality:

Yes

2nd

6.45

6.29

6.40

0.00

100.00%

<u>3rd</u>

6.69

6.29

6.56

0.00

Lookback months:

Late Retirement Rates

Marriage Probability

Expense loading:

Disability Rates

Use discount rate transition:

Actuarial Equivalent Floor

Lump sums use proposed regulations:

Nonannuitant:

Stability period:

Annuitant:

<u>Ist</u> 3.96

4.60

Use optional combined mortality table for small plans:

4,40

plan year

1

None

Current: Override:

Male:

Male:

Male:

Male:

Female:

Female:

Female:

Female:

0.00

None

None

0.00%

0.00%

0.00%

None

None

Mortality

None

None

0.00

2nd

0.00

2009 Applicable

3rd

Yes

Yes

Yes

Setback

Setback

0

Ů

0

Salary Scale

Final rates:

Override:

Segment rates:

Male: 0.00%

High Quality Bond rates:

0.00% Female:

Withdrawal

Male:

Female: None

Withdrawal-Select

Male: Female: None None

None

Early Retirement Rates

Male: Female:

None None

Subsidized Early Retirement Rates

Male:

None

Female:

None

Name of Plan:

J. Mittman & Company, Inc. Pens.

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, fine 26 - Schedule of Active Participant Data

YEARS OF CREDITTED SERVICE

		 						 	 	 	 			 	<u>_</u>
40 & Up	Avg. No. Comp		0		0		0		0	0	0		0	0	
9+	No.	0	0		-		0	0	0	Ü	9		<u> </u>	0	
35 To 39	Avg. Comp	0	0		0		0	0	0	0	•		0	0	
35	Š.	٥	=		÷		0	0	0	0	0		0	0	9
30 To 34	Аур. Соппр	0	0		=		0	0	0	0	0		0	0	0
30,	No.	•	0		0		0	0	0	0	 -		-	0	 9
25 To 29	Avg. Comp	 0	 0		0		0	 •	 0	0	0		0	 0	0
55	No.	-	0		6		0	0	0	9	 =		·	0	9
20 To 24	Avg. Comp	0	0		0		0	n	0	O	0		0	0	a
20.1	No.	=	 =		0		0	 0	0	 9	 0		•	=	 0
		9	-	\dashv	0	\exists	0	0	0	0	 =		0		 -
15 To 19	Avg. Comp	 													
15	Š	=	0		=		0	 9	=	=	 0		•	•	9
10 To 14	Avg. Comp	0	9		0		0	0	0	0	0		0	0	9
10.1	چ و.	0	0		0		0	0	0	0	-		0	0	 =
5 To 9	Avg. Comp	0	9		0		0	0	0	0	 0		0	•	0
w	No.	0	0		77		0	 0	=	-	=	1		=	=
1 To 4	Comp	=	a		c		0	0	0	0	0		0	=	0
1.1	No.	=	 		=		=	 0	0	=	 =		=	•	9
Under I	Avg. No. Comp	0	0		0		0	0	0	0	 0		0	=	 0
5	ž	=	=		=		0	=	0	=	 0		9	•	9
	Attained Age	Under 25	25 to 29		30 to 34		35 to 39	40 to 44	45 to 49	50 to 54	55 to 59		60 to 64	65 to 69	70 & Up

002 13-5379747

Plan number: EIN:

Name of plan: J. Mituman & Company, Inc. Pension Plan Plan sponsor's name: J. Mituman & Company, Inc.

Schedule SB, Item 25, Change in Funding Method

	Nor Applicable if checked.
	Reason for Change (if checked):
	Schedule SB, Section V – Plan Amendments
\boxtimes	Not Applicable if checked.
П	Description of Amendment (if checked):

Name of Plan: Plan Sponsor's EIN: J. Mittman & Company, Inc. Pension Plan

13-3379747 Plan Number:

002

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended 01/31/2010.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

The funding method used for preparation of Schedule SB is the modified unit credit method required by the Pension Protection Act of 2006 (PPA). Under this funding method, the Target Normal Cost is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. Any benefit attributable to services performed in a preceding plan year that is increased by reason of any increase in compensation during the current plan year shall be treated as having accrued during the current plan year for purposes of determining the Target Normal Cost. If the plan assets are inadequate to cover the present value of the benefits that were already accrued as of the beginning of the plan year (Funding Target) an additional charge called the Shortfall Installment may also be due. The Funding Target includes an allowance for ancillary death benefits provided under life insurance contracts if any such contracts are owned by the plan.

The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Hours worked

Age (months):

Û

Continuing hours:

1.000

Subsidized Early

Wait (months): Two year eligibility:

12

Excluded classes:

Non-resident alien

Earnings

Total compensation excluding:

Other

Early

Normal 65

Age: Service:

Retirement

0

Participation:

Ű

Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Female:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence None None

Disability

()

Death

Rates - Male:

None

None

None

Rates - Female:

None

None

None

Use Social Security Retirement Age: No

REACT Benefits Percentage:

50.00%

Vesting Schedule:

2/20

Pre-retirement death benefit Percentage of accrued benefit:

100.00%

Vesting Definition:

Hours Worked

Death Benefit Payment method:

Face + PVAB - Curr. CV

Normal:

Annuity Life only Percent 0.00%

Years 0

QJSA:

Joint and contingent

50.00%

0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent 100.00%

Total percent of salary:

Dollar amount:

None

Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No. Annualize short plan years:

Highest:

3

Include compensations based

No

In the last: Excluding: 0 0

on years of:

Accrual

Accrual

Frozen:

No

Continuing

Definition of years:

Hours worked

Died

1000

Fractions based on: N/A

Accrual credit:

1000

1000 1000

Disabled

Terminated 1000 Precision: N/A Limit current credit

N/A to:

Years based on:

Participation

Cap/floor years:

Retired

0

Maximum past accrual years:

28,0000

Cap or floor:

Floor

Method:

Fractional

Accrual % per year:

0.00%

Apply 415 before accrual: No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Target	Assum	ptions:

Options:

Male Nonannuitant:

2009 Nonannuitant Male

Use optional combined mortality table for small plans:

Yes

Female Nonannuitant:

2009 Nonannuitant Female

Yes

Male Annuitant:

2009 Annuitant Male

<u>Ist</u>

0.00

Lump sums use proposed regulations:

Female Annuitant:

2009 Annuitant Female

Actuarial Equivalent Floor

Use discount rate transition:

Yes

Stability period:

plan year

Probability of lump sum:

100.00%

<u>3rd</u>

0.00

Lookback months:

1

Use pre-retirement mortality:

Applicable months from valuation month:

Yes

Nonannuitant:

None

Annuitant:

2009 Applicable

2nd

4.60

3rd

Segment rates:

5.32 6.45 6.69 6.296.29 6.29

2nd

Current:

3.96

4,40

High Quality Bond rates:

6.40 6.56 5.64

0.00

Override:

0.00

<u>Ist</u>

0.00 0.00

Salary Scale

Final rates:

Override:

Male:

0.00% 0.00% Female:

Withdrawal Male:

None Female: None

Withdrawal-Select

Male: Female: None None

Early Retirement Rates

Male: Female: None None

Subsidized Early Retirement Rates

Male: Female: None None Late Retirement Rates

Male: Female: None None

Marriage Probability

Male:

0.00%

Female:

0.00%

Expense loading:

0.00%

Disability Rates

Male: Female: None

None

Mortality

Setback

Male: Female: None

None

0 Ů

Setback

0

Name of Plan:

J. Mittman & Company, Inc. Pens.

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, fine 26 - Schedule of Active Participant Data

YEARS OF CREDITTED SERVICE

		 						 	 	 	 			 	<u>_</u>
40 & Up	Avg. No. Comp		0		0		0		0	0	0		0	0	
9+	No.	0	0		-		0	0	0	Ü	9		<u> </u>	0	
35 To 39	Avg. Comp	0	0		0		0	0	0	0	•		0	0	
35	Š.	٥	=		÷		0	0	0	0	0		0	0	9
30 To 34	Аур. Соппр	0	0		=		0	0	0	0	0		0	0	0
30,	No.	•	0		0		0	0	0	0	 -		-	0	 9
25 To 29	Avg. Comp	 0	 0		0		0	 •	 0	0	0		0	 0	0
55	No.	-	0		6		0	0	0	9	 =		·	0	9
20 To 24	Avg. Comp	0	0		0		0	n	0	O	0		0	0	a
20.1	No.	=	 =		0		0	 0	0	 9	 0		•	=	 0
		9	-	\dashv	0	\exists	0	0	0	0	 =		0		 6
15 To 19	Avg. Comp	 													
15	Š	=	0		=		0	 9	=	=	 0		•	•	9
10 To 14	Avg. Comp	0	9		0		0	0	0	0	0		0	0	9
10.1	چ و.	0	0		0		0	0	0	0	-		0	0	 =
5 To 9	Avg. Comp	0	9		0		0	0	0	0	 0		0	•	0
w	No.	0	0		77		0	 0	=	-	=	1		=	=
1 To 4	Comp	=	a		c		0	0	0	0	0		0	=	0
1.1	No.	=	 		=		=	 0	0	=	 =		=	•	9
Under I	Avg. No. Comp	0	0		0		0	0	0	0	 0		0	=	 0
5	ž	=	=		=		0	=	0	=	 0		9	•	9
	Attained Age	Under 25	25 to 29		30 to 34		35 to 39	40 to 44	45 to 49	50 to 54	55 to 59		60 to 64	65 to 69	70 & Up

002 13-5379747

Plan number: EIN:

Name of plan: J. Mituman & Company, Inc. Pension Plan Plan sponsor's name: J. Mituman & Company, Inc.

Schedule SB, Item 25, Change in Funding Method

22	Not Applicable if checked. Reason for Change (if checked):
	Schedule SB, Section V – Plan Amendments
\boxtimes	Not Applicable if checked.
П	Description of Amendment (if checked):

Name of Plan: Plan Sponsor's EIN: J. Mittman & Company, Inc. Pension Plan

13-3379747 Plan Number:

002

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Esbor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

							
	llendar plan year 2009 or fiscal plan year beginning 02/01/2009		and en	ding	01/31	/2010	
	und off amounts to nearest dollar. ution: A penalty of \$1,000 will be assessed for late filing of this report unless rea	isonable ca	ause is est	ablished.			
A Na	me of plan			B Three	digit		
	J. MITTMAN & COMPANY, INC.			plan n	umber	(PN) >	002
			Company				
C Pia	n sponsor's name as shown on line 2a of Form 5500 or 5500-EZ			D Emplo	yer ide	ntification	n Number (EIN)
	J. MITTMAN & COMPANY			13-3	37974	7	
		ear plan si	ize: X 100	or fewer	10	1-500	More than 500
Part I		**************************************	2009			**************************************	
1 5	Inter the valuation date: Month 02 Day 01	Year	2009				
2 2	ssets;						
	Market value				2a		6,769,450
	Actuarial value		, , ,		2b		6,769,450
	funding target/participant count breakdown	• • • • •	744 86	ber of partic		,,	2) Funding Target
	For retired participants and beneficiaries receiving payment	3a	1 3 3 1 4 1 7 1 8 1	0 Der Or pensic	iš satita		C) Fillinging ranger 0
ŀ		3b	+	0			0
		<u> </u>	Ulai Militarai	Kaserea e	noner de	liki lekizidi	
•	- 1	20/41				IIIstre-Dan	86,522
	(1) Non-vested benefits	3c(1)	400000				4,658,731
	(2) Vested benefits	3c(2)		8			
	(3) Total active	3c(3) 3d		8			4,745,253
	1 Total	<u> </u>	<u> </u>	- 0		s sacana	4,745,253
	Funding larget disregarding prescribed at-risk assumptions		, , , <u> </u>		4a	r-kasanas	
	Funding larget reflecting at-risk assumptions, but disregarding transition rule for the second second research reflecting at-risk assumptions.	or plans th	at have be	* * * * * * */*	70		***************************************
_	at-risk for fewer than five consecutive years and disregarding loading factor				4b		
5 8					5		6.39
	Hective interest rate		<u> </u>	* * * * * *	6		0
	nent by Enrolled Actuary						V
Junei	The fire best of the knowledge, the knowledge supplied in this schedule and accompanying exhebuse, standards adjusted accordance with applicable two and regulations, in my opion, such other assumption is reasonable (baking into occount the example of the occurrence under the glan.	imores, if any, is operiorate of the	complete and an plantand reason	culde. Each presi Mie expectations)	ibed assers and such o	çaion was ap liter assumpt	GREE IN SIRS. ST
SIG HEF	HEREIT IN NOTE AND A STATE OF THE STATE OF T				10/2	25/201	0
	Signature of actuary					Date	
	ROBIN READ				98	-03782	
	Type or print name of actuary			Most n	ecent e	nrollmen	t number
·	PRB ADMINISTRATORS, INC.			(310)	551	-3125	
	Firm name		٦	"elephone m	ımber (ncluding	g area code)
	1925 CENTURY PARK EAST, 4TH FLOOR						
US	LOS ANGELES CA 90067						,
**************************************	Address of the firm					1	
	ctuary has not fully reflected any regulation or ruling promulgated under the statut	e in compl	eung this s	cnedule, che	ck ine	oox and	see
instruct	sons						

Part II Beginning of year carryov	er and prefunding balances		<u> </u>	// (M/// 10/10/10/10/10/10/10/10/10/10/10/10/10/1			
	3	(a) Carryover balance	(b) Prefi	unding	belance	
7 Balance at beginning of prior year af	er annlicable adjustments (item) 13 fro	m prior				·····	observation and
		i.	0	0			
8 Ponion used to offset prior year's fur			Ç				ō
9 Amount remaining (Rem 7 minus iter			0 0				0
10 Interest on item 9 using prior year's	ortual return of -0.70 %		0			******	0
11 Prior year's excess contributions to t		1000		ANTINE A			
	n prior year)				***************************************		.0
b Interest on (a) using prior year's a					******		0
Tard assistable at healthnian of the							
c Total available at beginning of current plan year to add to prefunding balance d Portion of item (c) to be added to prefunding balance					· · · · · · · · · · · · · · · · · · ·		0
d Portion of item (C) to be added to prefurnding balance			ŋ				
13 Balance at beginning of current year	(item 9 + item 10 + item 11d - Item 12	1	Ö			·····	0
Part III Funding percentages		<u> </u>		<u> </u>			
14 Funding target attainment percentage	A				14	142.66	%
15 Adjusted funding target attainment p					15	142,66	₩,
16 Prior year's funding percentage for p	urcages of determining whether carry	over/orefunding bala	inces may be used to redu	ce		***************************************	
					16	161.12	%
17 If the current value of the assets of the	ne plan is less than 70 percent of the f	unding target, enter	such percentage		17		34
Part IV Contributions and liquid					<u> </u>		
18 Contributions made to the plan for th		nplovees:					
		(a) Date	(b) Amount paid by		(c) Ami	ount paid by	
		(MM-DD-YYYY)	employer(s)	employees			
<u> </u>			ļ	and the second			
((A) (A) (A) (A) (A) (A) (A) (A) (A) (A)							
444							
		Totals ► 18(b)	18(c)		
19 Discounted employer contributions -	- see instructions for small plan with a	valuation date after	the beginning of the year:			******	
a Contributions allocated toward un	paid minimum required contribution fr	om prior years		19a			0
b Contributions made to avoid rest				19b			0
	m required contribution for current year adju	sted to valuation date		19c			Ó
20 Quarterly contributions and liquidity	shortfail(s):				WAR		
a Did the plan have a "funding sho	ifall" for the prior year?		, , <i></i>	. , , , , ,	Yes	XNo	
	interly installments for the current year				Yes		
c if 20a is "Yes," see instructions a	nd complete the following table as app	dicable:					
	Liquidity shortfall as o		his plan year	*****			************
(1) 1st	(2) 2nd	(3) 3:	d	(4)	îth		
		S. S					
					www.com		

Part VI Assumptions used to determine funding target and target normal cost	t normal cost
21 Discount rate: 1st segment 2nd segment a Segment rates: 6 60 60	3rd segment N/A, full yield curve used
V. T. V.	
22 Maintant average refination 2008	22 65
23 Morbilly lable(s) (see instructions) X Prescribed combined	Prescribed separate
change b	require
allachment	X No
o po	, X
26 is the plan required to provide a Schedule of Active Participants? II "Yes," see instructions regarding required	see instructions regarding required allachment Yes X No
27 if the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions	:34643939173
regarding attachment	12 , , , , , , , , , , , , , , , , , , ,
Part VII Reconciliation of unpaid minimum required contributions for prior years	
28 Unpaid minimum required contribution for all prior years	0 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years	ired contributions from prior years
(ECC) (Hall)	g 29 0
30 Remaining amount of unpaid minimum required contributions (tem 28 minus item	us (tem 29) , , , , , , , 30
Part VIII Minimum required contribution for current year	
31 Target normal cost, adjusted, if applicable (see instructions)	***************************************
32 Amortization installments:	Outstanding Balance Installment
a Nei shortfall amortization installment	
b Walver amortization installment , , , , , , , , , , , , , , , , , , ,	D
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval	***************************************
(Month Day Year) and the w	and the waived amount 33
34 Total funding requirement before reflecting carryoversprefunding balances	abrossessionne
(ilem 31 + ilem 32a + ilem 32b - ilem 33), , , , , , , , , , , , , , , , ,	34
Carryover balance	Prefunding Balance Total balance
35 Balances used to offset funding requirement	O
36 Additional cash requirement (item 34 minus item 35)	0 38
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date	year adjusted to valuation date
	0 23
d excess contributions for currer	38 0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37	, , ,
40 Unpaid minimum required contribution for all years	40