

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  ▶ <b>Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <b>2009</b>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010	
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> single-employer plan <input type="checkbox"/> multiple-employer plan (not multiemployer) <input type="checkbox"/> one-participant plan
<b>B</b> This return/report is for:	<input type="checkbox"/> first return/report <input type="checkbox"/> final return/report <input type="checkbox"/> an amended return/report <input type="checkbox"/> short plan year return/report (less than 12 months)
<b>C</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information
<b>1a</b> Name of plan J. MITTMAN & COMPANY, INC.	<b>1b</b> Three-digit plan number (PN) ▶ 002
	<b>1c</b> Effective date of plan 01/28/1971
<b>2a</b> Plan sponsor's name and address (employer, if for single-employer plan) J. MITTMAN & COMPANY  1009 GLEN COVE AVENUE GLEN HEAD, NY 11545	<b>2b</b> Employer Identification Number (EIN) 13-3379747
	<b>2c</b> Plan sponsor's telephone number 516-883-6148
	<b>2d</b> Business code (see instructions) 424300
<b>3a</b> Plan administrator's name and address (if same as Plan sponsor, enter "Same") J. MITTMAN & COMPANY 1009 GLEN COVE AVENUE GLEN HEAD, NY 11545	<b>3b</b> Administrator's EIN 13-3379747
	<b>3c</b> Administrator's telephone number 516-883-6148
<b>4</b> 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. Sponsor's name	<b>4b</b> EIN
	<b>4c</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year .....	<b>5a</b> 8
<b>b</b> Total number of participants at the end of the plan year .....	<b>5b</b> 8
<b>c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....	<b>5c</b>
<b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

<b>Part III</b>	<b>Financial Information</b>
<b>7</b> Plan Assets and Liabilities	
<b>a</b> Total plan assets .....	<b>7a</b> (a) Beginning of Year 6769450 (b) End of Year 6860612
<b>b</b> Total plan liabilities .....	<b>7b</b> 0 0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b> 6769450 6860612
<b>8</b> Income, Expenses, and Transfers for this Plan Year	
<b>a</b> Contributions received or receivable from:	<b>(a) Amount (b) Total</b>
(1) Employers .....	<b>8a(1)</b> 0
(2) Participants .....	<b>8a(2)</b> 0
(3) Others (including rollovers) .....	<b>8a(3)</b> 0
<b>b</b> Other income (loss) .....	<b>8b</b> 91162
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b> 91162
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b> 0
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b> 0
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b> 0
<b>g</b> Other expenses .....	<b>8g</b> 0
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b> 0
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b> 91162
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>

**Part IV Plan Characteristics****9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 3J

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

	Yes	No	Amount
<b>10</b> During the plan year:			
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....		X	
<b>c</b> Was the plan covered by a fidelity bond? .....		X	
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.) .....		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ..... ☒ Yes ☐ No

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

<b>b</b> Enter the minimum required contribution for this plan year.....	<b>12b</b>	
<b>c</b> Enter the amount contributed by the employer to the plan for this plan year.....	<b>12c</b>	
<b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) .....	<b>12d</b>	

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ..... ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** \_\_\_\_\_

**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ..... ☐ Yes ☒ No

**c** 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.)

<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)	<b>13c(3)</b> PN(s)

**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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

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

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  ▶ <b>File as an attachment to Form 5500 or 5500-SF.</b>	OMB No. 1210-0110  <b>2009</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan J. MITTMAN & COMPANY, INC.	<b>B</b> Three-digit plan number (PN) ▶ 002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF J. MITTMAN & COMPANY	<b>D</b> Employer Identification Number (EIN) 13-3379747
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

<b>Part I</b>	<b>Basic Information</b>
<b>1</b>	Enter the valuation date: Month 02 Day 01 Year 2009
<b>2</b>	Assets:
<b>a</b>	Market value ..... <b>2a</b> 6769450
<b>b</b>	Actuarial value ..... <b>2b</b> 6769450
<b>3</b>	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
<b>a</b>	For retired participants and beneficiaries receiving payment ..... <b>3a</b> 0 0
<b>b</b>	For terminated vested participants ..... <b>3b</b> 0 0
<b>c</b>	For active participants:
(1)	Non-vested benefits ..... <b>3c(1)</b> 86522
(2)	Vested benefits ..... <b>3c(2)</b> 4658731
(3)	Total active ..... <b>3c(3)</b> 8 4745253
<b>d</b>	Total ..... <b>3d</b> 8 4745253
<b>4</b>	If the plan is at-risk, check the box and complete items (a) and (b) <input type="checkbox"/>
<b>a</b>	Funding target disregarding prescribed at-risk assumptions ..... <b>4a</b>
<b>b</b>	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor ..... <b>4b</b>
<b>5</b>	Effective interest rate ..... <b>5</b> 6.39 %
<b>6</b>	Target normal cost ..... <b>6</b> 0

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>	10/25/2010
Signature of actuary	Date
ROBIN READ	08-03782
Type or print name of actuary	Most recent enrollment number
PRB ADMINISTRATORS, INC.	310-551-3125
Firm name	Telephone number (including area code)
1925 CENTURY PARK EAST, 4TH FLOOR LOS ANGELES, CA 90067	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

**For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2009**  
**v.092308.1**

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year) .....	0	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year) .....	0	0
9 Amount remaining (Item 7 minus item 8).....	0	0
10 Interest on item 9 using prior year's actual return of <u>-0.70</u> % .....	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year) .....		0
b Interest on (a) using prior year's effective rate of <u>5.92</u> % .....		0
c Total available at beginning of current plan year to add to prefunding balance .....		0
d Portion of (c) to be added to prefunding balance.....		0
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages		
14 Funding target attainment percentage.....	14	142.66 %
15 Adjusted funding target attainment percentage.....	15	142.66 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	161.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
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 unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date .....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

**Part V Assumptions used to determine funding target and target normal cost**

<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 5.64 %	2nd segment: 6.40 %	3rd segment: 6.56 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 1
<b>22</b> Weighted average retirement age .....				<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

**Part VI Miscellaneous items**

<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>27</b> If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	<b>27</b>

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

<b>28</b> Unpaid minimum required contribution for all prior years .....	<b>28</b>	0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	<b>29</b>	0
<b>30</b> Remaining amount of unpaid minimum required contributions (item 28 minus item 29) .....	<b>30</b>	0

**Part VIII Minimum required contribution for current year**

<b>31</b> Target normal cost, adjusted, if applicable (see instructions).....	<b>31</b>	0
<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment .....	0	0
<b>33</b> 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 waived amount .....	<b>33</b>	0
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	<b>34</b>	0
	Carryover balance	Prefunding balance
<b>35</b> Balances used to offset funding requirement .....	0	0
<b>36</b> Additional cash requirement (item 34 minus item 35).....	<b>36</b>	0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	<b>37</b>	0
<b>38</b> Interest-adjusted excess contributions for current year (see instructions).....	<b>38</b>	0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	<b>39</b>	0
<b>40</b> Unpaid minimum required contribution for all years .....	<b>40</b>	

**Form 5500-SF**Department of the Treasury  
Internal Revenue ServiceDepartment 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).

▶ 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.

**Part I Annual Report Identification Information**

For the calendar plan year 2009 or fiscal plan year beginning	2009-02-01	and ending	2010-01-31
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> single-employer plan	<input type="checkbox"/> multiple-employer plan (not multiemployer)	<input type="checkbox"/> one-participant plan
<b>B</b> This return/report is for:	<input type="checkbox"/> first return/report	<input type="checkbox"/> final return/report	
	<input type="checkbox"/> an amended return/report	<input type="checkbox"/> short plan year return/report (less than 12 months)	
<b>C</b> Check box if filing under:	<input checked="" type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension	<input type="checkbox"/> DFVC program
	<input type="checkbox"/> special extension (enter description)		

**Part II Basic Plan Information** --- enter all requested information.

<b>1a</b> Name of plan J. MITTMAN & COMPANY, INC.	<b>1b</b> Three-digit plan number (PN) ▶ 002
	<b>1c</b> Effective date of plan 1971-01-28
<b>2a</b> Plan sponsor's name and address (employer, if for single-employer plan) J. MITTMAN & COMPANY 1009 GLEN COVE AVENUE US Glen Head NY 11545	<b>2b</b> Employer Identification Number (EIN) 13-3379747
	<b>2c</b> Plan sponsor's telephone number (516) 883-6148
	<b>2d</b> Business code (see instructions) 424300
<b>3a</b> Plan administrator's name and address (If same as plan employer, enter "Same") SAME	<b>3b</b> Administrator's EIN
	<b>3c</b> Administrator's telephone number
<b>4</b> 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. Sponsor's Name	<b>4b</b> EIN
	<b>4c</b> PN
<b>5a</b> Total number of participants at the beginning of the plan year . . . . .	<b>5a</b> 8
<b>b</b> Total number of participants at the end of the plan year . . . . .	<b>5b</b> 8
<b>c</b> Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) . . . . .	<b>5c</b>
<b>6a</b> Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) . . . . .	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets . . . . .	7a	6,769,450	6,860,612
<b>b</b> Total plan liabilities . . . . .	7b	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) . . . . .	7c	6,769,450	6,860,612
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
(1) Employers . . . . .	8a(1)	0	
(2) Participants . . . . .	8a(2)	0	
(3) Others (including rollovers). . . . .	8a(3)	0	
<b>b</b> Other income (loss) . . . . .	8b	91,162	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) . . . . .	8c		91,162
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) . . . . .	8d	0	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) . . . . .	8e	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) . . . . .	8f	0	
<b>g</b> Other expenses . . . . .	8g	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) . . . . .	8h		0
<b>i</b> Net income (loss) (subject line 8h from line 8c) . . . . .	8i		91,162
<b>j</b> Transfers to (from) the plan (see instructions) . . . . .	8j		

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Form 5500-SF (2009)  
v.092308.1

**Part IV Plan Characteristics**

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

1A 3J

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

**Part V Compliance Questions**

	Yes	No	Amount
<b>10</b> During the plan year:			
<b>a</b> Was there a failure to transmit to the plan any participant contribution within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
<b>c</b> Was the plan covered by a fidelity bond?		X	
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**Part VI Pension Funding Compliance**

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ☐ Yes ☒ No  
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver . . . . . Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

**b** Enter the minimum required contribution for this plan year . . . . . **12b** \_\_\_\_\_

**c** Enter the amount contributed by the employer to the plan for this plan year . . . . . **12c** \_\_\_\_\_

**d** Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) . . . . . **12d** \_\_\_\_\_

**e** Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

**Part VII Plan Terminations and Transfers of Assets**

**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year . . . . . **13a** \_\_\_\_\_

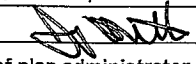
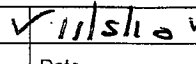
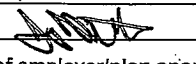
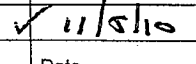
**b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

**c** 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

**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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

<b>SIGN HERE</b> 		JAY MITTMAN
Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b> 		JAY MITTMAN
Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

# **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  
Plan Sponsor's Name: J. Mittman & Company, Inc.



## Schedule SB, Part V - Summary of Plan Provisions

### Eligibility Requirements

Age (yrs) : 21  
 Age (months) : 0  
 Wait (months) : 12  
 Two year eligibility : No

### Service/Participation Requirements

Definition of years: Hours worked  
 Continuing hours: 1,000  
 Excluded classes: Non-resident alien

### Earnings

Total compensation excluding : Other

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	0				
Defined:	Plan year start nearest				

### Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

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	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	Face + PVAB - Curr. CV

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Summary of Plan Provisions

### 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
Highest:	3	Annualize short plan years:	No
In the last:	0	Include compensations based	
Excluding:	0	on years of:	Accrual

### Accrual

Frozen:	No						
Definition of years:	Hours worked					Fractions based on:	N/A
Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision:	N/A
	1000	1000	1000	1000	1000	Limit current credit to:	N/A
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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Statement of Actuarial Assumptions

### Target Assumptions:

Male Nonannuitant: 2009 Nonannuitant Male  
 Female Nonannuitant: 2009 Nonannuitant Female  
 Male Annuitant: 2009 Annuitant Male  
 Female Annuitant: 2009 Annuitant Female

Applicable months from valuation month: 1  
 Probability of lump sum: 100.00%  
 Use pre-retirement mortality: Yes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	5.32	6.45	6.69
High Quality Bond rates:	6.29	6.29	6.29
Final rates:	5.64	6.40	6.56
Override:	0.00	0.00	0.00

### Salary Scale

Male: 0.00%  
 Female: 0.00%

### Withdrawal

Male: None  
 Female: None

### Withdrawal-Select

Male: None  
 Female: None

### Early Retirement Rates

Male: None  
 Female: None

### Subsidized Early Retirement Rates

Male: None  
 Female: None

### Options:

Use optional combined mortality table for small plans: Yes  
 Use discount rate transition: Yes  
 Lump sums use proposed regulations: Yes

### Actuarial Equivalent Floor

Stability period: plan year  
 Lookback months: 1  
 Nonannuitant: None  
 Annuitant: 2009 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	3.96	4.60	4.40
Override:	0.00	0.00	0.00

### Late Retirement Rates

Male: None  
 Female: None

### Marriage Probability

Male: 0.00%  
 Female: 0.00%  
 Expense loading: 0.00%

### Disability Rates

Male: None  
 Female: None

### Mortality

Male: None  
 Female: None

### Setback

0

### Setback

0  
 0

Name of Plan: J. Mittman & Company, Inc. Pens  
 Plan Sponsor's EIN: 13-3379747  
 Plan Number: 002  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1	1 To 4	5 To 9	10 To 14	15 To 19	20 To 24	25 To 29	30 To 34	35 To 39	40 & Up
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	1	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	1	0	0
60 to 64	0	0	1	0	0	0	1	1	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0

002  
13-3379747

Plan number:  
EIN:

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

- ☒ Not Applicable if checked.  
☐ Description of Amendment (if checked):

Name of Plan: J. Mittman & Company, Inc. Pension Plan  
Plan Sponsor's EIN: 13-3379747  
Plan Number: 002  
Plan Sponsor's Name: J. Mittman & Company, Inc.

# **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  
Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Summary of Plan Provisions

### Eligibility Requirements

Age (yrs) : 21  
 Age (months) : 0  
 Wait (months) : 12  
 Two year eligibility : No

### Service/Participation Requirements

Definition of years: Hours worked  
 Continuing hours: 1,000  
 Excluded classes: Non-resident alien

### Earnings

Total compensation excluding : Other

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	0				
Defined:	Plan year start nearest				

### Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

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	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	Face + PVAB - Curr. CV

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Summary of Plan Provisions

### 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
Highest:	3	Annualize short plan years:	No
In the last:	0	Include compensations based	
Excluding:	0	on years of:	Accrual

### Accrual

Frozen:	No						
Definition of years:	Hours worked					Fractions based on:	N/A
Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision:	N/A
	1000	1000	1000	1000	1000	Limit current credit to:	N/A
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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Statement of Actuarial Assumptions

### Target Assumptions:

Male Nonannuitant: 2009 Nonannuitant Male  
 Female Nonannuitant: 2009 Nonannuitant Female  
 Male Annuitant: 2009 Annuitant Male  
 Female Annuitant: 2009 Annuitant Female

Applicable months from valuation month: 1  
 Probability of lump sum: 100.00%  
 Use pre-retirement mortality: Yes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	5.32	6.45	6.69
High Quality Bond rates:	6.29	6.29	6.29
Final rates:	5.64	6.40	6.56
Override:	0.00	0.00	0.00

### Salary Scale

Male: 0.00%  
 Female: 0.00%

### Withdrawal

Male: None  
 Female: None

### Withdrawal-Select

Male: None  
 Female: None

### Early Retirement Rates

Male: None  
 Female: None

### Subsidized Early Retirement Rates

Male: None  
 Female: None

### Options:

Use optional combined mortality table for small plans: Yes  
 Use discount rate transition: Yes  
 Lump sums use proposed regulations: Yes

### Actuarial Equivalent Floor

Stability period: plan year  
 Lookback months: 1  
 Nonannuitant: None  
 Annuitant: 2009 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	3.96	4.60	4.40
Override:	0.00	0.00	0.00

### Late Retirement Rates

Male: None  
 Female: None

### Marriage Probability

Male: 0.00%  
 Female: 0.00%  
 Expense loading: 0.00%

### Disability Rates

Male: None  
 Female: None

### Mortality

Male: None  
 Female: None

### Setback

0

### Setback

0

0

Name of Plan: J. Mittman & Company, Inc. Pens  
 Plan Sponsor's EIN: 13-3379747  
 Plan Number: 002  
 Plan Sponsor's Name: J. Mittman & Company, Inc.



Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1	1 To 4	5 To 9	10 To 14	15 To 19	20 To 24	25 To 29	30 To 34	35 To 39	40 & Up
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	1	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	1	0	0
60 to 64	0	0	1	0	0	0	1	1	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0

Name of plan: J. Mittman & Company, Inc. Pension Plan  
Plan sponsor's name: J. Mittman & Company, Inc.  
Plan number: 002  
EIN: 13-3379747

Schedule SB, Item 25, Change in Funding Method

- ☒ Not Applicable if checked.  
☐ Reason for Change (if checked):

Schedule SB, Section V - Plan Amendments

- ☒ Not Applicable if checked.  
☐ Description of Amendment (if checked):

Name of Plan: J. Mittman & Company, Inc. Pension Plan  
Plan Sponsor's EIN: 13-3379747  
Plan Number: 002  
Plan Sponsor's Name: J. Mittman & Company, Inc.

# **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.

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

## Schedule SB, Part V - Summary of Plan Provisions

### Eligibility Requirements

Age (yrs) : 21  
 Age (months) : 0  
 Wait (months) : 12  
 Two year eligibility : No

### Service/Participation Requirements

Definition of years: Hours worked  
 Continuing hours: 1,000  
 Excluded classes: Non-resident alien

### Earnings

Total compensation excluding : Other

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	0				
Defined:	Plan year start nearest				

### Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

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	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	Face + PVAB - Curr. CV

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Summary of Plan Provisions

### 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
Highest:	3	Annualize short plan years:	No
In the last:	0	Include compensations based	
Excluding:	0	on years of:	Accrual

### Accrual

Frozen:	No						
Definition of years:	Hours worked					Fractions based on:	N/A
Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision:	N/A
	1000	1000	1000	1000	1000	Limit current credit to:	N/A
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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Statement of Actuarial Assumptions

### Target Assumptions:

Male Nonannuitant: 2009 Nonannuitant Male  
 Female Nonannuitant: 2009 Nonannuitant Female  
 Male Annuitant: 2009 Annuitant Male  
 Female Annuitant: 2009 Annuitant Female

Applicable months from valuation month: 1  
 Probability of lump sum: 100.00%  
 Use pre-retirement mortality: Yes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	5.32	6.45	6.69
High Quality Bond rates:	6.29	6.29	6.29
Final rates:	5.64	6.40	6.56
Override:	0.00	0.00	0.00

### Salary Scale

Male: 0.00%  
 Female: 0.00%

### Withdrawal

Male: None  
 Female: None

### Withdrawal-Select

Male: None  
 Female: None

### Early Retirement Rates

Male: None  
 Female: None

### Subsidized Early Retirement Rates

Male: None  
 Female: None

### Options:

Use optional combined mortality table for small plans: Yes  
 Use discount rate transition: Yes  
 Lump sums use proposed regulations: Yes

### Actuarial Equivalent Floor

Stability period: plan year  
 Lookback months: 1  
 Nonannuitant: None  
 Annuitant: 2009 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	3.96	4.60	4.40
Override:	0.00	0.00	0.00

### Late Retirement Rates

Male: None  
 Female: None

### Marriage Probability

Male: 0.00%  
 Female: 0.00%  
 Expense loading: 0.00%

### Disability Rates

Male: None  
 Female: None

### Mortality

Male: None  
 Female: None

### Setback

0

### Setback

0  
 0

Name of Plan: J. Mittman & Company, Inc. Pens  
 Plan Sponsor's EIN: 13-3379747  
 Plan Number: 002  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1	1 To 4	5 To 9	10 To 14	15 To 19	20 To 24	25 To 29	30 To 34	35 To 39	40 & Up
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	1	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	1	0	0
60 to 64	0	0	1	0	0	0	1	1	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0

002  
13-3379747

Plan number:  
EIN:

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

- ☒ Not Applicable if checked.  
☐ Description of Amendment (if checked):

Name of Plan: J. Mittman & Company, Inc. Pension Plan  
Plan Sponsor's EIN: 13-3379747  
Plan Number: 002  
Plan Sponsor's Name: J. Mittman & Company, Inc.

# **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  
Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Summary of Plan Provisions

### Eligibility Requirements

Age (yrs) : 21  
 Age (months) : 0  
 Wait (months) : 12  
 Two year eligibility : No

### Service/Participation Requirements

Definition of years: Hours worked  
 Continuing hours: 1,000  
 Excluded classes: Non-resident alien

### Earnings

Total compensation excluding : Other

<u>Retirement</u>	<u>Normal</u>	<u>Early</u>	<u>Subsidized Early</u>	<u>Disability</u>	<u>Death</u>
Age:	65				
Service:	0				
Participation:	0				
Defined:	Plan year start nearest				

### Benefit Reduction / Mortality table & setback

Male:	Actuarial Equivalence	Actuarial Equivalence	None	0
Female:	Actuarial Equivalence	Actuarial Equivalence	None	0

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	
Vesting Definition:	Hours Worked	Percentage of accrued benefit:	100.00%
		Death Benefit Payment method:	Face + PVAB - Curr. CV

	<u>Annuity</u>	<u>Percent</u>	<u>Years</u>
Normal:	Life only	0.00%	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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.



## Schedule SB, Part V - Summary of Plan Provisions

### 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
Highest:	3	Annualize short plan years:	No
In the last:	0	Include compensations based	
Excluding:	0	on years of:	Accrual

### Accrual

Frozen:	No						
Definition of years:	Hours worked					Fractions based on:	N/A
Accrual credit:	<u>Continuing</u>	<u>Died</u>	<u>Disabled</u>	<u>Retired</u>	<u>Terminated</u>	Precision:	N/A
	1000	1000	1000	1000	1000	Limit current credit to:	N/A
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  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

## Schedule SB, Part V - Statement of Actuarial Assumptions

### Target Assumptions:

Male Nonannuitant: 2009 Nonannuitant Male  
 Female Nonannuitant: 2009 Nonannuitant Female  
 Male Annuitant: 2009 Annuitant Male  
 Female Annuitant: 2009 Annuitant Female

Applicable months from valuation month: 1  
 Probability of lump sum: 100.00%  
 Use pre-retirement mortality: Yes

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Segment rates:	5.32	6.45	6.69
High Quality Bond rates:	6.29	6.29	6.29
Final rates:	5.64	6.40	6.56
Override:	0.00	0.00	0.00

### Salary Scale

Male: 0.00%  
 Female: 0.00%

### Withdrawal

Male: None  
 Female: None

### Withdrawal-Select

Male: None  
 Female: None

### Early Retirement Rates

Male: None  
 Female: None

### Subsidized Early Retirement Rates

Male: None  
 Female: None

### Options:

Use optional combined mortality table for small plans: Yes  
 Use discount rate transition: Yes  
 Lump sums use proposed regulations: Yes

### Actuarial Equivalent Floor

Stability period: plan year  
 Lookback months: 1  
 Nonannuitant: None  
 Annuitant: 2009 Applicable

	<u>1st</u>	<u>2nd</u>	<u>3rd</u>
Current:	3.96	4.60	4.40
Override:	0.00	0.00	0.00

### Late Retirement Rates

Male: None  
 Female: None

### Marriage Probability

Male: 0.00%  
 Female: 0.00%  
 Expense loading: 0.00%

### Disability Rates

Male: None  
 Female: None

### Mortality

Male: None  
 Female: None

### Setback

0

### Setback

0  
 0

Name of Plan: J. Mittman & Company, Inc. Pens  
 Plan Sponsor's EIN: 13-3379747  
 Plan Number: 002  
 Plan Sponsor's Name: J. Mittman & Company, Inc.

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

Attained Age	Under 1	1 To 4	5 To 9	10 To 14	15 To 19	20 To 24	25 To 29	30 To 34	35 To 39	40 & Up
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.	Avg. Comp.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	1	0	0	0	0	0	0	0	0
30 to 34	0	0	2	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	1	0	0
60 to 64	0	0	1	0	0	0	1	1	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0

Name of plan: J. Mittman & Company, Inc. Pension Plan  
Plan sponsor's name: J. Mittman & Company, Inc.  
Plan number: 002  
EIN: 13-3379747

Schedule SB, Item 25, Change in Funding Method

- ☒ Not Applicable if checked.  
☐ Reason for Change (if checked):

Schedule SB, Section V - Plan Amendments

- ☒ Not Applicable if checked.  
☐ Description of Amendment (if checked):

Name of Plan: J. Mittman & Company, Inc. Pension Plan  
Plan Sponsor's EIN: 13-3379747  
Plan Number: 002  
Plan Sponsor's Name: J. Mittman & Company, Inc.

**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).

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

OMB No. 1210-0110

**2009****This Form is Open to Public  
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 02/01/2009 and ending 01/31/2010

► **Round off amounts to nearest dollar.**

► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.


<b>A</b> Name of plan <u>J. MITTMAN &amp; COMPANY, INC.</u>		<b>B</b> Three-digit plan number (PN) ► <u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ <u>J. MITTMAN &amp; COMPANY</u>		<b>D</b> Employer Identification Number (EIN) <u>13-3379747</u>
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B <input type="checkbox"/> <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500		

**Part I Basic Information**

<b>1</b> Enter the valuation date: Month <u>02</u> Day <u>01</u> Year <u>2009</u>		
<b>2</b> Assets:		
<b>a</b> Market value	<b>2a</b>	<u>6,769,450</u>
<b>b</b> Actuarial value	<b>2b</b>	<u>6,769,450</u>
<b>3</b> Funding target/participant count breakdown		
	(1) Number of participants	(2) Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment	<b>3a</b>	<u>0</u>
<b>b</b> For terminated vested participants	<b>3b</b>	<u>0</u>
<b>c</b> For active participants:		
(1) Non-vested benefits	<b>3c(1)</b>	<u>86,522</u>
(2) Vested benefits	<b>3c(2)</b>	<u>4,658,731</u>
(3) Total active	<b>3c(3)</b>	<u>4,745,253</u>
<b>d</b> Total	<b>3d</b>	<u>4,745,253</u>
<b>4</b> If the plan is at-risk, check the box and complete lines a and b <input type="checkbox"/>		
<b>a</b> Funding target disregarding prescribed at-risk assumptions	<b>4a</b>	
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	<b>4b</b>	
<b>5</b> Effective interest rate	<b>5</b>	<u>6.39</u>
<b>6</b> Target normal cost	<b>6</b>	<u>0</u>

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>		<u>10/25/2010</u>
	Signature of actuary	Date
<u>ROBIN READ</u>		<u>08-03782</u>
Type or print name of actuary		Most recent enrollment number
<u>PRB ADMINISTRATORS, INC.</u>		<u>(310) 551-3125</u>
Firm name		Telephone number (including area code)
<u>1925 CENTURY PARK EAST, 4TH FLOOR</u>		
<u>US LOS ANGELES CA 90067</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009  
v.092308.1

**Part II Beginning of year carryover and prefunding balances**

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year) . . . . .	0	0
8 Portion used to offset prior year's funding requirement (item 35 from prior year) . . . . .	0	0
9 Amount remaining (item 7 minus item 8) . . . . .	0	0
10 Interest on item 9 using prior year's actual return of <u>-0.70 %</u> . . . . .	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year) . . . . .		0
b Interest on (a) using prior year's effective rate of <u>5.92 %</u> . . . . .		0
c Total available at beginning of current plan year to add to prefunding balance . . . . .		0
d Portion of item (c) to be added to prefunding balance . . . . .		0
12 Reduction in balances due to elections or deemed elections . . . . .	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12) . . . . .	0	0

**Part III Funding percentages**

14 Funding target attainment percentage . . . . .	14	142.66 %
15 Adjusted funding target attainment percentage . . . . .	15	142.66 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement . . . . .	16	161.12 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage . . . . .	17	%

**Part IV Contributions and liquidity shortfalls**

18 Contributions made to the plan for the the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
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 unpaid minimum required contribution from prior years . . . . .	19a	0
b Contributions made to avoid restrictions adjusted to valuation date . . . . .	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date . . . . .	19c	0

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year? . . . . .	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

**Part V Assumptions used to determine funding target and target normal cost**

**21** Discount rate:  
 a Segment rates: 1st segment 5.64 % 2nd segment 6.40 % 3rd segment 6.56 % ☐ N/A, full yield curve used

b Applicable month (enter code) 21b 1

**22** Weighted average retirement age 22 65

**23** Mortality table(s) (see instructions) ☒ Prescribed -- combined ☐ Prescribed -- separate ☐ Substitute

**Part VI Miscellaneous items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No

**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment . . . . . ☐ Yes ☒ No

**27** If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment . . . . . **27**

**Part VII Reconciliation of unpaid minimum required contributions for prior years**

**28** Unpaid minimum required contribution for all prior years . . . . . **28**

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) . . . . . **29**

**30** Remaining amount of unpaid minimum required contributions (item 28 minus item 29) . . . . . **30**

**Part VIII Minimum required contribution for current year**

**31** Target normal cost, adjusted, if applicable (see instructions) . . . . . **31**

**32** Amortization installments:

a Net shortfall amortization installment . . . . . 0

b Waiver amortization installment . . . . . 0

**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 waived amount . . . . . **33**

**34** Total funding requirement before reflecting carryover/prefunding balances

(item 31 + item 32a + item 32b + item 33) . . . . . **34**

**35** Balances used to offset funding requirement

Carryover balance . . . . .

Prefunding balance . . . . .

Total balance . . . . .

**36** Additional cash requirement (item 34 minus item 35)

. . . . . **36**

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date

(item 19c) . . . . . **37**

**38** Interest-adjusted excess contributions for current year (see instructions).

. . . . . **38**

**39** Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).

. . . . . **39**

**40** Unpaid minimum required contribution for all years

. . . . . **40**