Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ARCADIA CHAIR COMPANY PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/01/1983

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

5692 FRESCA DRIVE
LA PALMA, CA 90623

2b Employer Identification Number (EIN) 95-2981958

2c Sponsor's telephone number 714-562-8200

2d Business code (see instructions) 321900

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	12/23/2010	CHRISTOPHER BURGESS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/23/2010	CHRISTOPHER BURGESS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
ARCADIA CHAIR COMPANY

5692 FRESCA DRIVE
LA PALMA, CA 90623

3b Administrator's EIN
95-2981958

3c Administrator's telephone number
714-562-8200

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	148
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	130
b	Retired or separated participants receiving benefits	**6b**	1
c	Other retired or separated participants entitled to future benefits	**6c**	20
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	151
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	151
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	150
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2A 2E 3D

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

9a Plan funding arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		___ **A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010

A Name of plan
ARCADIA CHAIR COMPANY PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARCADIA CHAIR COMPANY

D Employer Identification Number (EIN)
95-2981958

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

PRIORITY PENSION SERVICES, INC

1682 LANGLEY AVE., SUITE 34
IRVINE, CA 92614

33-0238457

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMINISTRATOR	9165	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

FIDELITY INVESTMENTS

100 CROSBY PARKWAY
MAIL ZONE KC1U
COVINGTON, KY 41015

04-3523567

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGER	8121	Yes [ ] No [X]	Yes [ ] No [ ]	0	Yes [ ] No [ ]

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010

A Name of plan
ARCADIA CHAIR COMPANY PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARCADIA CHAIR COMPANY

D Employer Identification Number (EIN)
95-2981958

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	75000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	16124	15819
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	37331
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	745344	809642
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	761468	937792
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	186	685
k	Total liabilities (add all amounts in lines 1g through1j)	1k	186	685
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	761282	937107

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	75000	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		75000
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3189	
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3189
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	26160	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		26160
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	583247	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	522568	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		60679

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	7825	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		7825
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		31626
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		204479
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10516	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		10516
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	9165	
(3) Investment advisory and management fees	2i(3)	8121	
(4) Other	2i(4)	852	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		18138
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		28654
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		175825
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unqualified (2) [ ] Qualified (3) [ ] Disclaimer (4) [ ] Adverse

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

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

(1) Name: KUSHNER SMITH JOANOU & GREGSON, LLP (2) EIN: 95-3322166

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		110000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010

A Name of plan
ARCADIA CHAIR COMPANY PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ARCADIA CHAIR COMPANY

D Employer Identification Number (EIN)
95-2981958

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 22-3791447

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

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

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Kushner ■ Smith ■ Joanou ■ Gregson

KSJG

CERTIFIED PUBLIC ACCOUNTANTS

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Financial Statements
and
Supplementary Information
Years Ended May 31, 2010 and 2009
(With Independent Auditor's Report Thereon)

Kushner, Smith, Joanou & Gregson, LLP
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TABLE OF CONTENTS **PAGE NO.**

Independent Auditor's Report 1

Statements of Net Assets Available for Benefits -
May 31, 2010 and 2009 2

Statements of Changes in Net Assets Available for Benefits -
Years Ended May 31, 2010 and 2009 3

Notes to Financial Statements - May 31, 2010 and 2009 ..... 4 - 12

Supplementary Information:

Schedule 1: Schedule of Assets Held for Investment Purposes
at End of Year - May 31, 2010 ..... 13 - 14

Schedule 2: Schedule of Reportable Transactions -
May 31, 2010 15

Kushner ■ Smith ■ Joanou ■ Gregson

KSJG

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator and Plan Participants
Arcadia Chair Company Profit Sharing Plan and Trust

We have audited the accompanying statements of net assets available for benefits of the Arcadia Chair Company Profit Sharing Plan and Trust (the Plan) as of May 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements and schedules are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of May 31, 2010 and 2009 and the related statements of changes in net assets available for benefits for the years ended May 31, 2010 and 2009, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. These supplemental schedules are the responsibility of the Plan's management. The supplemental schedules have been subjected to the auditing procedures applied in the audits of the basic financial statements, and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kushner, Smith, Joanou & Gregson, LLP

November 2, 2010

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ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits
May 31, 2010 and 2009

ASSETS

	2010	2009
Contributions receivable:		
Employer's contribution	$ 75,000	$ --
Investments at fair value (Notes 2, 3 and 4):		
Common stock	37,331	--
Interest in registered investment companies	809,642	745,344
Interest bearing cash	15,819	16,124
Total investments	862,792	761,468
Total assets	937,792	761,468

LIABILITIES

Other payable	685	186
Net assets available for benefits	$ 937,107	$ 761,282

See accompanying notes to financial statements

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Statements of Changes in Net Assets
Available for Benefits
Years Ended May 31, 2010 and 2009

	2010	2009
Additions to net assets attributed to:		
Investment income (loss):		
Net appreciation (depreciation) in fair value of investments (Note 3)	$ 100,130	$ (337,112)
Interest income	3,189	1,600
Dividend income	26,160	--
Total investment income (loss)	129,479	(335,512)
Contributions:		
Employer	75,000	--
Total additions (deductions)	204,479	(335,512)
Deductions from net assets attributed to:		
Benefits paid to participants	10,516	84,189
Administrative expenses	18,138	9,255
Total deductions	28,654	93,444
Net increase (decrease) in assets	175,825	(428,956)
Net assets available for benefits:		
Beginning of year	761,282	1,190,238
End of year	$ 937,107	$ 761,282

See accompanying notes to financial statements

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
May 31, 2010 and 2009

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Arcadia Chair Company Profit Sharing Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan was adopted to qualify as a defined contribution retirement plan for Arcadia Chair Company (the Company) eligible employees and is a defined contribution plan covering substantially all employees of the Company. The Plan was effective June 1, 1983 and subsequently restated effective June 1, 2009. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). Employees who have attained at least twenty-one years of age and have completed one year of service can elect to participate in the Plan.

Contributions - Participants are not allowed to contribute to the Plan. The Company may make discretionary profit sharing contributions to the Plan in an amount to be determined by the Company. Participants must be employed on the last day of the Plan year in order to be eligible for the profit sharing contributions. For the Plan year ended May 31, 2010, the Company made profit sharing contributions of $75,000. For the Plan year ended May 31, 2009, the Company made no profit sharing contributions.

Participant Accounts - Each participant's account is credited with an allocation of (a) the Company's contribution, and (b) Plan earnings, net of an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting - Vesting in the Company's profit sharing contributions is based on years of service according to the following schedule:

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

(Note 1 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 1 - DESCRIPTION OF PLAN (Continued)

Forfeitures - The unvested portion of a terminated participant's account will be forfeited. Forfeitures shall be included in the employer's discretionary contributions under the Plan and shall be used to reduce the employer's discretionary contributions. During the Plan year ended May 31, 2010, forfeitures totaling $677 were used to reduce employer profit sharing contributions. During the Plan year ended May 31, 2009, no forfeitures were used to reduce employer profit sharing contributions.

Participant Loans - Participant loans are not permitted under the Plan.

Payment of Benefits - On termination of service, a participant will receive an amount equal to the value of the participant's vested interest in his or her account after the end of the Plan year during which employment termination occurs.

Administrative Expenses - Substantially all administrative expenses related to the operation of the Plan were paid by the Plan.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Presentation - The financial statements have been prepared in compliance with the Department of Labor Rules and Regulations for reporting and disclosure under ERISA.

Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

Investment Valuation and Income Recognition - Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

(Note 2 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Risk and Uncertainties - The Plan holds various investments in any combination of investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investments securities, it is at least reasonably possible that changes in risks in the near-term would materially affect participants account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

FASB Codification - The Financial Accounting Standards Board (FASB) sets generally accepted accounting principles (GAAP) that the Plan follows to ensure consistent reporting of financial condition and results of changes in net assets. In June 2009, the FASB established the FASB Accounting Standards Codification (Codification) as the sole source of authoritative GAAP.

The Codification does not change how the Plan accounts for its transactions or the nature of the related disclosures made. The change was made effective by the FASB for periods ending on or after September 15, 2009. The adoption of the Codification did not impact the Plan's financial position and results of changes in net assets. The Plan has updated these financial statements to reflect the guidance in the Codification.

Subsequent Events - The Plan evaluated subsequent events through November 2, 2010, the date these financial statements were issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 3 - INVESTMENTS

Non-participant directed investments as of May 31, 2010 and 2009 are summarized as follows:

		2010	2009
Investments greater than five percent of the Plan's net assets:			
Allianz	NFJ Large-Cap Value Fund	$ -- ▼	$ 38,979
American Funds	EuroPacific Growth Fund	60,229	43,223
Artio	International Equity Fund	59,371	107,805
Columbia	Energy & Natural Resources Fund	91,239	84,559
Dodge & Cox	Stock Fund	-- ♦	40,829
Harbor	Capital Appreciation Fund	-- ♦	95,937
JP Morgan	Strategic Income Opportunities Fund	69,455	-- ▲
Laudus Funds	Rosenberg U.S. Discovery Fund	-- ▼	58,459
Loomis Sayles	Bond Fund	68,288	-- ▲
PIMCO	Real Return Bond Fund	70,626	-- ▲
PIMCO	Total Return Fund	70,532	85,334
Vanguard	500 Index Signal Fund	49,649	85,809
Vanguard	Short-Term Investment-Grade Fund	70,132	-- ▲
Vanguard	Total Bond Market Index Fund	-- ▼	64,272
		609,521	705,206
Aggregate of investments less than five percent of the Plan's net assets:		253,271	56,262
		$ 862,792	$ 761,468

▼ – This investment was not held by the Plan at May 31, 2010.
▲ – This investment was not held by the Plan at May 31, 2009.
♦ – Value is less than five percent of the Plan's net assets at May 31, 2010.

(Note 3 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 3 - INVESTMENTS (Continued)

During the years ended May 31, 2010 and 2009, the Plan's investments (including, gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2010	2009
Common stock	$ 7,825	$ --
Interest in registered investment companies	92,305	(337,112)
	$ 100,130	$ (337,112)

NOTE 4 - FAIR VALUE MEASUREMENTS

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

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
Level 2	Inputs to the valuation methodology include: • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means.

(Note 4 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

Level 2 (continued)	If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Interest-bearing cash: Valued at market value of corresponding currency at year end.

Registered investment companies (Mutual funds): Valued at the net asset value (NAV) of shares held by the plan at year end.

Common stock: Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

(Note 4 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the plan's assets at fair value as of May 31, 2010 and 2009:

	Assets at Fair Value as of May 31, 2010			
	Level 1	*Level 2*	*Level 3*	*Total*
Interest-bearing cash	$ 15,819	$ --	$ --	$ 15,819
Registered investment companies:				
Fixed income funds	429,574	--	--	429,574
Domestic funds	260,468	--	--	260,468
International funds	119,600	--	--	119,600
	809,642	--	--	809,642
Common stock	37,331	--	--	37,331
Total assets at fair value	$ 862,792	$ --	$ --	$ 862,792

	Assets at Fair Value as of May 31, 2009			
	Level 1	*Level 2*	*Level 3*	*Total*
Interest-bearing cash	$ 16,124	$ --	$ --	$ 16,124
Registered investment companies:				
Fixed income funds	235,415	--	--	235,415
Domestic funds	358,901	--	--	358,901
International funds	151,028	--	--	151,028
	745,344	--	--	745,344
Total assets at fair value	$ 761,468	$ --	$ --	$ 761,468

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 5 - NON-PARTICIPANT DIRECTED INVESTMENTS

Information about the net assets related to the non-participant directed investments at May 31, 2010 and 2009 is as follows:

	2010	2009
Net assets:		
Common stock	$ 37,331	$ --
Interest in registered investment companies	809,642	745,344
Interest-bearing cash	15,819	16,124
	$ 862,792	$ 761,468

Information about the significant components of changes in net assets related to the non-participant directed investments during the year ended May 31, 2010 is as follows:

Changes in net assets:	
Additions:	
Net appreciation in fair value of investments	$ 100,130
Interest	3,189
Dividends	26,160
Total additions	129,479
Deductions:	
Benefits paid to participants	10,017
Administrative expenses	18,138
Total deductions	28,155
Net change in assets available for benefits	101,324
Net assets available for benefits:	
Beginning of year	761,468
End of year	$ 862,792

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Notes to Financial Statements
(Continued)
May 31, 2010 and 2009

NOTE 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right to terminate or amend the Plan at any time, subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 7 - TAX STATUS

The Plan document is a volume submitter defined contribution plan that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the plan, as then designed, was in accordance with the applicable sections of the Internal Revenue Code (IRC).

NOTE 8 - PARTY-IN-INTEREST

Certain Plan investments are shares of mutual funds managed by Fidelity Investments. Fidelity Investments is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Supplemental Information
May 31, 2010

Schedule of Assets Held for Investment Purposes at End of Year
EIN #95-2981958
PN #001

	(a)	(b)	(c)	(d)	(e)
		Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost**	**Current Value**
		Allianz	NFJ Dividend Value Fund	$ 30,204	$ 30,125
		Allianz	NFJ Small-Cap Value Fund	18,002	20,462
		American Funds	EuroPacific Growth Fund	66,786	60,229
		Artio	International Equity Fund	81,366	59,371
		Columbia	Energy & Natural Resources Fund	136,932	91,239
		Dodge & Cox	Stock Fund	36,591	28,634
		Edgewood	Growth Fund	36,676	34,836
*		Fidelity Investments	Cash Reserves Fund	15,819	15,819
		Harbor	Capital Appreciation Fund	38,962	39,319
		iShares COMEX Gold Trust	Common Stock (314 shares)	29,514	37,331
		JP Morgan	Strategic Income Opportunities Fund	70,490	69,455

(Schedule 1 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Supplemental Information
May 31, 2010

Schedule of Assets Held for Investment Purposes at End of Year
EIN #95-2981958
PN #001

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost**	**Current Value**
	Loomis Sayles	Bond Fund	64,784	68,288
	PIMCO	Commodity Real Return Strategy Fund	31,764	30,892
	PIMCO	Real Return Bond Fund	68,346	70,626
	PIMCO	Total Return Fund	67,711	70,532
	Royce	Value Plus Fund	14,164	15,853
	Vanguard	500 Index Signal Fund	53,021	49,649
	Vanguard	Short-Term Investment-Grade Fund	70,623	70,132
			$ 931,755	$ 862,792

* - Party-in-interest as defined by ERISA for which a statutory exemption exists.

Schedule 2

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Supplemental Information
May 31, 2010

Schedule of Reportable Transactions
EIN #95-2981958
PN #001

Transactions in excess of five percent of the current value of Plan's assets at the beginning of the year are as follows:

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identify of party involved	**Description of investment including maturity date, rate of interest, par or maturity value**	**Purchase Price**	**Selling Price**	**Lease Rental**	**Expense incurred with transaction**	**Cost of Asset**	**Current value of asset on transaction date**	**Net Gain or (Loss)**
Single Transactions:								
JP Morgan	Strategic Income Opportunities Fund	$ 70,360	$ --	N/A	$ 16	$ 70,360	$ 70,360	$ --
Loomis Sayles	Bond Fund	50,290	--	N/A	16	50,290	50,290	--
PIMCO	Real Return Bond Fund	50,290	--	N/A	16	50,290	50,290	--
PIMCO	Investment-Grade Corporate Bond Fund	50,290	--	N/A	16	50,290	50,290	--
Vanguard	Short-Term Investment-Grade Fund	70,360	--	N/A	16	70,360	70,360	--
Allianz	NFJ Large-Cap Value Fund	--	42,911	N/A	16	67,287	42,911	(24,376)
Artio	International Equity Fund	--	61,730	N/A	16	77,573	61,730	(15,843)
Harbor	Capital Appreciation Fund	--	69,040	N/A	16	73,772	69,040	(4,732)
Laudus Funds	Rosenberg U.S. Discovery Fund	--	65,678	N/A	16	100,513	65,678	(34,835)
PIMCO	Investment-Grade Corporate Bond Fund	--	55,388	N/A	16	53,764	55,388	1,624
PIMCO	Total Return Fund	--	45,170	N/A	16	43,335	45,170	1,835
Vanguard	Total Bond Market Index Fund	--	66,171	N/A	16	62,529	66,171	3,642
Series of Transactions:								
None								

Schedule 2

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Supplemental Information
May 31, 2010

Schedule of Reportable Transactions
EIN #95-2981958
PN #001

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ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Supplemental Information
May 31, 2010

Schedule of Assets Held for Investment Purposes at End of Year
EIN #95-2981958
PN #001

	(a)	(b)	(c)	(d)	(e)
		Identity of issue, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par or maturity value**	**Cost**	**Current Value**
		Allianz	NFJ Dividend Value Fund	$ 30,204	$ 30,125
		Allianz	NFJ Small-Cap Value Fund	18,002	20,462
		American Funds	EuroPacific Growth Fund	66,786	60,229
		Artio	International Equity Fund	81,366	59,371
		Columbia	Energy & Natural Resources Fund	136,932	91,239
		Dodge & Cox	Stock Fund	36,591	28,634
		Edgewood	Growth Fund	36,676	34,836
*		Fidelity Investments	Cash Reserves Fund	15,819	15,819
		Harbor	Capital Appreciation Fund	38,962	39,319
		iShares COMEX Gold Trust	Common Stock (314 shares)	29,514	37,331
		JP Morgan	Strategic Income Opportunities Fund	70,490	69,455

(Schedule 1 continued on the following page)

ARCADIA CHAIR COMPANY
PROFIT SHARING PLAN AND TRUST

Supplemental Information
May 31, 2010

Schedule of Assets Held for Investment Purposes at End of Year
EIN #95-2981958
PN #001

(a)	(b)	(c)	(d)	(e)
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