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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
BLOMMER CHOCOLATE COMPANY GROUP HEALTH BENEFIT PLAN

1b Three-digit plan number (PN) ▶ 501

1c Effective date of plan 05/31/1983

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

600 WEST KINZIE
CHICAGO, IL 60610

2b Employer Identification Number (EIN)
36-0815905

2c Sponsor's telephone number
312-226-7000

2d Business code (see instructions)
311300

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.	03/15/2011	JACK LARSEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

600 WEST KINZIE
CHICAGO, IL 60610

3b Administrator's EIN
36-0815905

3c Administrator's telephone number
312-226-7000

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**	333
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**	333
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	333
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
4A 4B 4D 4H

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

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
BLOMMER CHOCOLATE COMPANY GROUP HEALTH BENEFIT PLAN

B Three-digit plan number (PN) ▶ 501

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

D Employer Identification Number (EIN)
36-0815905

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	371925	450028
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(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)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	371925	450028
	Liabilities			
g	Benefit claims payable	1g	315476	315476
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	315476	315476
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	56449	134552

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)	3727780	
	(B) Participants	2a(1)(B)	530593	
	(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)		4258373
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(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)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		4258373
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
	(2) To insurance carriers for the provision of benefits	2e(2)		
	(3) Other	2e(3)	4052456	
	(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4052456
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)	127814	
	(3) Investment advisory and management fees	2i(3)		
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		127814
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4180270
	Net Income and Reconciliation			
k	Net income (loss). Subtract line 2j from line 2d	2k		78103
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: OSTROW REISEN BERK & ABRAMS, LTD **(2)** EIN: 36-2938874

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	
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			
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)

THE BLOMMER CHOCOLATE COMPANY
GROUP HEALTH BENEFIT PLAN

YEARS ENDED MAY 31, 2010 AND 2009

THE BLOMMER CHOCOLATE COMPANY
GROUP HEALTH BENEFIT PLAN

YEARS ENDED MAY 31, 2010 AND 2009

CONTENTS

	Page
Independent auditors' report	1
Financial statements:	
Statement of benefit obligations and net assets available for benefits	2
Statement of changes in benefit obligations and net assets available for benefits	3
Notes to financial statements	4-7

Ostrow Reisin Berk & Abrams, Ltd.

Certified Public Accountants*
NBC Tower - Suite 1500
455 N. Cityfront Plaza Dr.
Chicago, IL 60611-5313

Telephone 312.670.7444
Facsimile 312.670.8301
E-mail info@orba.com
Web site www.orba.com

Independent Affiliate of BKR International

Independent Auditors' Report

Board of Trustees
The Blommer Chocolate Company
Group Health Benefit Plan
Chicago, Illinois

We have audited the accompanying statement of benefit obligations and net assets available for benefits of The Blommer Chocolate Company Group Health Benefit Plan (the Plan) as of May 31, 2010 and 2009 and the related statement of changes in benefit obligations and net assets available for benefits for the years then ended. These financial statements are the responsibility of the Trustees of the Plan. 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 audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of The Blommer Chocolate Company Group Health Benefit Plan as of May 31, 2010 and 2009 and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Ostrow Reisin Berk & Abrams, Ltd.

March 15, 2011
Chicago, Illinois

THE BLOMMER CHOCOLATE COMPANY
GROUP HEALTH BENEFIT PLAN

STATEMENT OF BENEFIT OBLIGATIONS AND NET ASSETS AVAILABLE FOR BENEFITS

May 31,	2010	2009
Benefit obligations (Note 3):		
Estimated health claims incurred but not reported	$ 315,476	$ 315,476
Assets:		
Cash	450,028	371,925
Excess of net assets available for benefits over benefit obligations	$ 134,552	$ 56,449

See notes to financial statements.

THE BLOMMER CHOCOLATE COMPANY
GROUP HEALTH BENEFIT PLAN

STATEMENTS OF CHANGES IN BENEFIT OBLIGATIONS AND NET ASSETS AVAILABLE FOR BENEFITS

Years ended May 31,	2010	2009
Net increase in benefit obligations:		
Increase (decrease) during the year attributable to benefits earned	$ -	$ -
Increase in net assets available for benefits:		
Additions to net assets:		
Contributions from:		
Employer	3,727,780	3,122,336
Employees	530,593	444,679
Total additions	4,258,373	3,567,015
Deductions from net assets:		
Health claims paid	3,853,057	3,225,028
Insurance premiums paid	199,399	166,898
Administrative expenses paid	127,814	108,332
Total deductions	4,180,270	3,500,258
Increase in net assets available for benefits	78,103	66,757
Increase in excess of net assets available for benefits over benefit obligations	78,103	66,757
Excess of net assets available for benefits over benefit obligations (benefit obligations over net assets available for benefits):		
Beginning of year	56,449	(10,308)
End of year	$ 134,552	$ 56,449

See notes to financial statements.

THE BLOMMER CHOCOLATE COMPANY
GROUP HEALTH BENEFIT PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of the Plan

The following description of The Blommer Chocolate Company Group Health Benefit Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General:

The Plan was established in 1983 to provide health and death benefits to substantially all employees of The Blommer Chocolate Company (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Benefits:

The Plan provides health benefits (medical, hospital, surgical, major medical) and death benefits to all employees who work at least 20 hours per week on an annual basis who have completed at least 90 days of continuous service. The Plan also covers eligible employees, spouses and dependent children to age 19 or to age 23 if a full-time student and dependent upon the employee for support.

Current health claims of the participants and their dependents and their beneficiaries are provided under the Plan which carries stop-loss coverage with Standard Security Life Insurance Company of New York, which has an anniversary date of May 31. Death benefits are covered by a group-term policy with Sigma Insurance Company.

Contributions:

The Company makes contributions to the Plan as deemed necessary in order to pay benefits. Under present law, the Company is not permitted to deduct amounts for future benefits to current employees.

Employees may contribute specified amounts, determined periodically by the Plan's insurance companies, to extend coverage to eligible spouses and dependents.

The Plan also has a flexible spending account program. Participants can elect to contribute to the Plan to provide for health care reimbursement and dependent care assistance.

1. Description of the Plan (continued)

Other:

Although it has not expressed any intention to do so, the Company has the right under the Plan to modify the benefits provided to active employees, to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

2. Summary of significant accounting policies

Basis of presentation:

The accompanying financial statements are prepared on the accrual basis.

Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes thereon, incurred but not reported (IBNR), eligibility credits, claims payable and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Valuation of investments:

The Plan's investments, if any, are stated at fair value.

Cash:

The Plan maintains its cash in bank accounts which, at times, may exceed federally-insured limits. The Plan has not experienced any losses in such accounts.

Administrative expenses:

The Company pays all Plan administration and related costs.

3. Benefits and benefit obligations

Each employee is entitled to benefits as specified by the employer. These benefits are funded through payroll deductions in such amounts and at such times as determined by the Plan Administrator. Plan liabilities for health claims incurred but not reported are estimated by the Plan Administrator and insurance carrier based on prior years' claims and projected future claims.

4. Termination of the Plan

Under certain conditions, the Plan may be terminated. Upon termination, the assets then remaining shall be subject to the applicable provisions of the Plan then in effect and shall be used until exhausted to pay benefits to employees in the order of entitlement.

5. Income taxes

The trust established under the Plan to hold the Plan's net assets is qualified pursuant to Section 501(c)(9) of the Internal Revenue Code and, accordingly, the trust's net investment income is exempt from income taxes. The sponsor has obtained a favorable determination letter from the Internal Revenue Service and the sponsor believes that the trust continues to qualify and operate as designed.

6. Reconciliation of financial statements to Form 5500

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

May 31,	2010	2009
Net assets available for benefits per the financial statements	$ 450,028	$ 371,925
Benefit obligations	(315,476)	(315,476)
Net assets available for benefits per Form 5500	$ 134,552	$ 56,449

6. Reconciliation of financial statements to Form 5500 (continued)

The following is a reconciliation of health claims paid per the financial statements to Form 5500:

Years ended May 31,	2010	2009
Health claims paid per the financial statements	$ 3,853,057	$ 3,225,028
Add estimated health claims incurred but not reported, end of year	315,476	315,476
Less estimated health claims incurred but not reported, beginning of year	(315,476)	(315,476)
Health claims paid per Form 5500	$ 3,853,057	$ 3,225,028

7. Subsequent events

The Plan Administrator has reviewed and evaluated subsequent events from May 31, 2010, the financial statement date, through March 15, 2011, the date the financial statements were available to be issued. No events have occurred in this period that would be required to be recognized and/or disclosed in these financial statements as required by generally accepted accounting principles.