Form 5500-SF

Department of the Treasury Internal Revenue Service

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

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

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

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2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	art I Annual Report Identification Information						
For	calendar plan year 2010 or fiscal plan year beginning 01/01/2010	0	and ending	12/31/	2010		
Α	This return/report is for:	multiple-e	employer plan (not multiemployer)	one-participant plan			
В	This return/report is for: first return/report	final retur	n/report				
	an amended return/report	short plar	year return/report (less than 12 m	onths)			
С	Check box if filing under:	automatio	extension		DFVC program		
	special extension (enter description	on)					
Pa	art II Basic Plan Information—enter all requested information	ation					
_	Name of plan	ation		1b	Three-digit		
	'ER, BLACK & LYLE, LLP 401(K) PLAN				plan number	001	
					(PN) •		
				1C	Effective date of 06/01/20	•	
2a	Plan sponsor's name and address (employer, if for single-employer	plan)		2b	Employer Identifi		
	ER, BLACK & LYLE, LLP	F,			(EIN) 20-1641		
1616	WEST STATE STREET			2c	Plan sponsor's te	elephone number	
	AN, NY 14760			24	Business code (s		
				Zu	541110	see instructions)	
3a	Plan administrator's name and address (if same as Plan sponsor, er	nter "Same	e")	3b	Administrator's E		
DVVY	'ER, BLACK & LYLE, LLP 1616 WEST SOLEAN, NY		REET	2-	20-1641		
				30	Administrator's to 716-373	-1920	
4	f the name and/or EIN of the plan sponsor has changed since the las	st return/re	port filed for this plan, enter the	4b	EIN		
	name, EIN, and the plan number from the last return/report. Sponso	r's name		40	DN		
52	Total number of participants at the beginning of the plan year				PN 14		
b						13	
	Total number of participants at the end of the plan year Total number of participants with account balances as of the end of			5b		13	
С	complete this item)		•	. 5c		12	
6a	Were all of the plan's assets during the plan year invested in eligible	le assets?	(See instructions.)			Yes No	
b	Are you claiming a waiver of the annual examination and report of a					— — — Na	
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lf you answered "No" to either 6a or 6b, the plan cannot use Fo		•			^ Yes No	
Pa	irt III Financial Information	JIII 3300-	or and must mistead use Form 5	300.			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End	of Year	
	Total plan assets	. 7a	57387	70	(0) =	671699	
b	Total plan liabilities						
С	Net plan assets (subtract line 7b from line 7a)	7c	57387	70	671699		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total		
а	Contributions received or receivable from:		1344	17			
	(1) Employers	8a(1)	2976				
	(2) Participants	8a(2)	2976	00			
	(3) Others (including rollovers)	8a(3)	7429	12			
b	Other income (loss)	8b	7428	13		117508	
c d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				117300	
u	to provide benefits)	. 8d	1951	4			
е	Certain deemed and/or corrective distributions (see instructions)	8e					
f	Administrative service providers (salaries, fees, commissions)	. 8f	16	35			
g	Other expenses	. 8g					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h				19679	
i	Net income (loss) (subtract line 8h from line 8c)	. 8i				97829	
i	Transfers to (from) the plan (see instructions)	Qί			·	<u> </u>	

	Form 5500-SF 2010 Page 2-		_					
ar	rt IV Plan Characteristics							
l	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2G 2J 2K 3D							
)	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:							
rt	t V Compliance Questions							
	During the plan year:		Yes	No	Amount			
а	Was there a failure to transmit to the plan any participant contributions within the time period describe 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)			X				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				
C Was the plan covered by a fidelity bond?		10c	X		100000			

Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud Χ 10d or dishonesty? 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 10e instructions.) Χ Has the plan failed to provide any benefit when due under the plan? 10f g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)..... 10g h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR Χ 10h 2520.101-3.) 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** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form Yes 5500))....._____ 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?.. (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) 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 _ Dav If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. 12b b Enter the minimum required contribution for this plan year..... 12c C Enter the amount contributed by the employer to the plan for this plan year..... Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a Yes No N/A e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... 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 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control Yes X No of the PBGC?..... 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 periury 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.

SIGN	Filed with authorized/valid electronic signature.	03/18/2011	JEFFREY BLACK			
HERE	Signature of plan administrator Date Enter name of individua		Enter name of individual signing as plan administrator			
SIGN	Filed with authorized/valid electronic signature.	03/18/2011	JEFFREY BLACK			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor			

Form 5500-SF

Department of the Treasury Internal Revenue Service Department of Labor

Employee Benefits Security Administration

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).

OMB Nos. 1210-0110 1210-0089 2010

This Form is Open to Public

Part	Pe		lance with	the instructions to the Form 5500	-SF.	mspection			
A This return/report is for: This return/report is for:									
B This return/report is for: Internation Internation	For								
C Check box if filing under:	Α٦	his return/report is for:	multiple-employer plan (not multiemployer) one-participant plan						
DFVC program Special extension Special extension Special extension Special extension Special extension (enter description)	Вп	his return/report is for:	final retur	n/report					
Special extension (relar description) Special extension (relar description)		an amended return/report	short plan	year return/report (less than 12 mon	iths)				
Paint	C	Check box if filing under: X Form 5558	automatio	extension		DFVC program			
1		special extension (enter descriptio	n)						
Dayler, Black Lyle, LLP 401 (k) Plan	Pa	rt II Basic Plan Information—enter all requested informa	ation						
CPN					1b				
Para Secretary Representation Para Secretary Representatio		Dwyer, Black & Lyle, LLP 401(k) Plan				· I			
2a Plan sponsey's name and address (employer, if for single-employer plan) 2b Employer (tertification Number of (EN) 20-1641227 2c Plan sponsor's telephone number of (T16) 373-1920 2d Business code (see instructions) 2d Busine				·	10	· · · · · · · · · · · · · · · · · · ·			
1616 West State Street									
1616 West State Street	2a	Plan sponsor's name and address (employer, if for single-employer	plan)		2b				
1616 West State Street		ongol, black a bylo, bbl			200				
Olean NY 14760 Sd 1110 Sd 11		1616 West State Street		, ·	ZC	(716) 373-1920			
3a Administrator's name and address (if same as Plan sponsor, enter "Same") 3b Administrator's telephone number (716) 373-1920		Toto West State Street			2d				
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. Sponsor's name 4 EIN 4 EIN 5 Total number of participants at the beginning of the plan year. 5 Total number of participants at the end of the plan year. 5 Total number of participants at the end of the plan year. 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). 5 Total number of participants with account balances as of the end of the plan year (defined benefits). 6 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions). Fi you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. 7 Plan Assets and Liabilities. 7 Total number of participant with a plan year (a) Beginning of Year (b) End of Year (c) End of									
### 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 ### 4b EIN ### 5a Total number of participants at the beginning of the plan year. ### 5b Total number of participants at the end of the plan year. ### 5b Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). ### 5c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ##	sa ,	Plan auministrator's name and address (it same as Plan sponsor, er ^{Same}	nter "Same	27	30	Administrator's EIN			
### 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 ### 4b EIN ### 5a Total number of participants at the beginning of the plan year. ### 5b Total number of participants at the end of the plan year. ### 5b Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). ### 5c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ### 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). ##					3с	Administrator's telephone number			
Total number of participants at the beginning of the plan year	4					(716)373-1920			
5a Total number of participants at the beginning of the plan year				port filed for this plan, enter the	4b	EIN			
b Total number of participants at the end of the plan year					4c	PN			
Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item). Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.). 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.). Fairtill Financial Information	5a	Total number of participants at the beginning of the plan year			5a	14			
Complete this item). 5c 126	þ	b Total number of participants at the end of the plan year			5b	13			
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☑ Yes ☑ No Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) ☑ Yes ☑ 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 a Total plan assets 7a 573,870 671,699 b Total plan assets (subtract line 7b from line 7a) 7b 7c 573,870 671,699 c Net plan assets (subtract line 7b from line 7a) 7c 573,870 671,699 a Contributions received or received from: (1) Employers 8a(1) 13,447 a Contributions received or received from: 8a(2) 29,768 (3) Others (including rollovers) 8a(3) 8a(3) b Other income (loss) 8b 74,293 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 117,508 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 19,514 19 f Administrative service	C				P -	1,			
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.)	62								
under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.). 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 Total plan assets. 7a 573,870 671,699 b Total plan liabilities. 7b C Net plan assets (subtract line 7b from line 7a) 7c 573,870 671,699 8 Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers. (2) Participants. (3) Others (including rollovers). 8a(1) 13,447 (2) Participants. (3) Other income (loss) 8a(3) b Other income (loss) 8b 74,293 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 117,506 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 19,514 e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f 165 g Other expenses. 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 19,674 i Net income (loss) (subtract line 8h from line 8c) 8i 97,825	b	Are you claiming a waiver of the annual examination and report of	e assets? an indene	dent qualified public accountant (IO	 PA)	∆ res ∐ No			
Part		under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	and conditi	ons.)		X Yes No			
7 Plan Assets and Liabilities (a) Beginning of Year (b) End of Year a Total plan assets 7a 573,870 671,699 b Total plan liabilities 7b 7c 573,870 671,699 c Net plan assets (subtract line 7b from line 7a) 7c 573,870 671,699 8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from:	Ennie		orm 5500-	SF and must instead use Form 550	00.				
a Total plan assets			Aller on a second of the secon		_				
b Total plan liabilities	-		And the second s		_				
Recomplete the plan assets (subtract line 7b from line 7a)	_			5/3,8/	<u> </u>	6/1,699			
Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers		•		573 87	1	671 600			
a Contributions received or receivable from: (1) Employers 8a(1) 13,447 (2) Participants 8a(2) 29,768 (3) Others (including rollovers) 8a(3) b Other income (loss) 8b 74,293 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 117,500 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 19,514 e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f 165 g Other expenses 8d lines 8d, 8e, 8f, and 8g) 8h 19,675 i Net income (loss) (subtract line 8h from line 8c) 8i 97,825	_		Vanish and a second and a secon	***	+				
(2) Participants 8a(2) 29,768 (3) Others (including rollovers) 8a(3) b Other income (loss) 8b 74,293 c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 117,508 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 19,514 e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f 165 g Other expenses 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 19,679 i Net income (loss) (subtract line 8h from line 8c) 8i 97,829	-	•			A A THE LOCATION OF THE LOCATI				
(3) Others (including rollovers)			8a(1)						
b Other income (loss)			8a(2)	29,76	8				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 117, 508 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 8d 19, 514 e Certain deemed and/or corrective distributions (see instructions) 8e					V880-1-	Values of the Control			
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)		·		74,29	3	And the second s			
to provide benefits)	-		8c		August	117,50			
e Certain deemed and/or corrective distributions (see instructions)	u		8d	19,51	4	The second secon			
g Other expenses	е		8e		ria project				
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f	16	5	The state of the s			
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g		- ************************************				
Toward of formal About 1 to the Abou	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			19,67			
j Transfers to (from) the plan (see instructions)	i	Net income (loss) (subtract line 8h from line 8c)	8i	1		97,82			
	<u>j</u>	Transfers to (from) the plan (see instructions)	8j	N. Company	00-20 - 00- 00-20 - 00- 00-20 - 00- 00-20 - 00- 00-20 - 00- 00-20 - 00- 00- 00-20 - 00- 00- 00-20 - 00- 00- 00- 00- 00- 00- 00- 00- 00-				

Form 5500-SF 2010 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: 2G 2K 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 10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program) Χ 10a Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)..... Χ 10b Was the plan covered by a fidelity bond?.... 10c Χ 100,000 Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? Χ 10d 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.) 10e Χ Has the plan failed to provide any benefit when due under the plan? Χ 10f Did the plan have any participant loans? (If "Yes," enter amount as of year end.)..... Χ 10g h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) X 10h 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..... Χ Part VI **Pension Funding Compliance** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... 12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?.. (If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) 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 ___ 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 Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a 12d negative amount) e Will the minimum funding amount reported on line 12d be met by the funding deadline?.... 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? Nο If "Yes," enter the amount of any plan assets that reverted to the employer this year..... Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... Yes X 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.

SIGN

Signature of plan administrator

Signature of employer/plan sponsor

Date 3/7/// Enter name of individual signing as plan administrator

Jeffrey Black

Bignature of employer/plan sponsor

Date 3/7/// Enter name of individual signing as employer or plan sponsor