

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
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Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning <u>07/01/2009</u> and ending <u>06/30/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ 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 <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	1b Three-digit plan number (PN) ▶	<u>002</u>	
	1c Effective date of plan	<u>07/01/1956</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>THE BURGER IRON COMPANY</u> <u>P.O. BOX 2219</u> <u>AKRON, OH 44309</u>	2b Employer Identification Number (EIN) <u>34-0122750</u>	2c Sponsor's telephone number <u>330-253-5121</u>	2d Business code (see instructions) <u>332300</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>04/14/2011</u>	<u>RICHARD KEARNS</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>04/14/2011</u>	<u>RICHARD KEARNS</u>
	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

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

Form 5500 (2009)
v.092307.1

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

THE BURGER IRON COMPANY

P.O. BOX 2219
AKRON, OH 44309**3b** Administrator's EIN

34-0122750

3c Administrator's telephone number

330-253-5121

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**

247

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**

30

b Retired or separated participants receiving benefits.....**6b**

75

c Other retired or separated participants entitled to future benefits.....**6c**

114

d Subtotal. Add lines **6a**, **6b**, and **6c**.....**6d**

219

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....**6e**

22

f Total. Add lines **6d** and **6e**.....**6f**

241

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**

0

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:

1B 1G

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) ☒ 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) ☒ 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) ☒ **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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

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

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

A Name of plan <u>THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE BURGER IRON COMPANY</u>	D Employer Identification Number (EIN) <u>34-0122750</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>5007811</u>
b Actuarial value	2b <u>5508592</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>90</u> <u>3604899</u>
b For terminated vested participants	3b <u>122</u> <u>2181285</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>108195</u>
(2) Vested benefits	3c(2) <u>1156372</u>
(3) Total active	3c(3) <u>35</u> <u>1264567</u>
d Total	3d <u>247</u> <u>7050751</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>7.53</u> %
6 Target normal cost	6 <u>35204</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>04/05/2011</u>
Signature of actuary <u>SETH H. PITASKY, EA, MAAA, MSPA</u>	Date <u>11-07321</u>
Type or print name of actuary <u>SUMMIT RETIREMENT PLAN SERVICES INC</u>	Most recent enrollment number <u>330-983-0538</u>
Firm name <u>13680 CLEVELAND AVENUE NW</u> <u>UNIONTOWN, OH 44685</u>	Telephone number (including area code)
Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	302	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	302	0
9	Amount remaining (Item 7 minus item 8).....	0	0
10	Interest on item 9 using prior year's actual return of _____ %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.71</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	78.12 %
15	Adjusted funding target attainment percentage.....	15	78.12 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	80.86 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/15/2009	68132	0			
12/30/2009	78000	0			
04/15/2010	90000	0			
07/15/2010	78000	0			
03/15/2011	33000	0			
			Totals ►	18(b)	347132
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	328378
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	35204
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1542992	289168
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	324372
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	324372
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	328378
38 Interest-adjusted excess contributions for current year (see instructions).....	38	4006
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information 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.	OMB No. 1210-0110
		2009
		This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750

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)

MFS

04-2864897

(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 50	NONE	19617	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 ☐

(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
(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
(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
(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
(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
(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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	BUCK CONSULTANTS, LLC	b EIN:	13-3954297
c Position:	ACTUARY		
d Address:	ONE NORTH DEARBORN STREET SUITE 1400 CHICAGO, IL 60602-4336	e Telephone:	312-846-3553
Explanation:		SWITCHED TO A LOCAL ACTUARIAL FIRM	

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 07/01/2009 and ending 06/30/2010		
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750	

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)		
(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)	263068	224219
(2) U.S. Government securities.....	1c(2)	1231997	1246616
(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)	3166496	3535967
(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)	254470	289028
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	4916031	5295830

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	4916031	5295830
---	-----------	---------	---------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	326743	
(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)		326743

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	25	
(B) U.S. Government securities	2b(1)(B)	54791	
(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)		54816

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	93390	
(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)		93390

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2535466	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2647698	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-112232

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	470418	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		470418
(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)		34558
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		867693

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	451224	
(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)		451224
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)		
(3) Investment advisory and management fees	2i(3)	23357	
(4) Other	2i(4)	13313	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		36670
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		487894

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		379799
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) ☐ 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 ☐ No

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

(1) Name: SS&G FINANCIAL SERVICES, INC.

(2) EIN: 34-1945695

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....	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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.			

- 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 07/01/2009 and ending 06/30/2010		
A Name of plan THE BURGER IRON EMPLOYEES' RETIREMENT INCOME PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE BURGER IRON COMPANY		D Employer Identification Number (EIN) 34-0122750
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): 34-6509659		
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 0
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2009 v.092308.1		

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): _____

- 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): _____

**THE BURGER
IRON COMPANY
EMPLOYEES'
RETIREMENT
INCOME PLAN**

***FINANCIAL
STATEMENTS AND
SUPPLEMENTAL
SCHEDULES
(MODIFIED CASH BASIS)***

***FOR THE
YEARS ENDED
JUNE 30,
2010 AND 2009***

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

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INDEPENDENT AUDITORS' REPORT

Akron Office
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Akron, Ohio 44333
(330) 668-9696
fax (330) 668-2538
www.SSandG.com

Pension Committee
The Burger Iron Company
Employees' Retirement Income Plan
Akron, Ohio

We were engaged to audit the accompanying financial statements and supplemental schedules (modified cash basis) of The Burger Iron Company Employees' Retirement Income Plan as of June 30, 2010 and 2009 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules (modified cash basis) are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note C, which was certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan in 2010 and 2009, except for comparing such information with the related information included in the financial statements and supplemental schedules (modified cash basis). We have been informed by the Plan administrator that this trustee holds a portion of the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended June 30, 2010 and 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note B, the financial statements and supplemental schedules (modified cash basis) referred to above were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules (modified cash basis) taken as a whole. The form and content of the information included in the financial statements and supplemental schedules (modified cash basis), other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

April 13, 2011

***Providing the
services that
bring solutions.***

member of:
OSCPA, PCAOB, the AICPA's
Center for Public Company
Audit Firms, and The Leading
Edge Alliance.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

	<u>JUNE 30,</u>	
	<u>2010</u>	<u>2009</u>
ASSETS		
Investments, at fair value:		
Money market funds	\$ 224,219	\$ 263,068
United States Treasury notes	1,246,616	1,231,997
Mutual fund	289,028	254,470
Common stocks	<u>3,535,967</u>	<u>3,166,496</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 5,295,830</u>	<u>\$ 4,916,031</u>

See accompanying notes to financial statements.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS (MODIFIED CASH BASIS)**

	FOR THE YEARS ENDED JUNE 30,	
	<u>2010</u>	<u>2009</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	\$ 326,743	\$ 280,000
Investment income		
Net realized and unrealized appreciation in fair value of investments	389,949	-
Interest	58,231	53,677
Dividends	92,770	90,979
	<u>540,950</u>	<u>144,656</u>
Total additions	867,693	424,656
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Net realized and unrealized depreciation in fair value of investments	-	1,201,756
Benefits paid directly to participants	451,224	422,972
Administrative expenses	36,670	29,692
Total deductions	<u>487,894</u>	<u>1,654,420</u>
NET INCREASE (DECREASE)	379,799	(1,229,764)
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>4,916,031</u>	<u>6,145,795</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 5,295,830</u>	<u>\$ 4,916,031</u>

See accompanying notes to financial statements.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE A - Description of the Plan

General

The Burger Iron Company Employees' Retirement Income Plan (the Plan) is a non-contributory defined benefit pension plan that covers substantially all hourly-rated employees of The Burger Iron Company and Subsidiaries (the Company and Plan administrator) that are represented by the United Steelworkers of America, Local No. 2089, and Local 768 affiliated with the International Union of Electrical, Radio and Machine Workers of America. Participants vest in the Plan after five years of credited service. Benefits are based on each participant's years of credited service.

Effective September 1, 2008 the Plan was temporarily frozen and participants do not accrue service for benefit calculation purposes. The temporary freeze of the benefit accruals expires in August 2011. In addition, effective September 1, 2008, new participants are not permitted to enter the Plan.

The Plan is maintained pursuant to collective bargaining agreements, and the Company has agreed to voluntarily contribute amounts to the Plan based on actuarial valuations. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year's service cost and the past service cost plus interest over a period of 30 years. The contributions of the Company are made in amounts sufficient to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

Should the Plan terminate at some future time, its net assets will generally not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Summary Plan Description for The Burger Iron Company Employees' Retirement Income Plan. Copies of this document are available from the Plan administrator.

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements and supplemental schedules of the Plan are prepared on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investments are reported at fair value, net realized and unrealized depreciation in fair value of investments is recognized, contributions, interest and dividends are recognized when received rather than as earned, and expenses are recognized when paid rather than as incurred.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

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 I for discussion of fair value measurements.

Purchases and sales of investments are reflected on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits (see Note E) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their last five years of credited services. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of estimates

The preparation of financial statements (modified cash basis) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) established The Accounting Standards Codification (the "Codification" or "ASC") as the single source of authoritative accounting guidance. The Codification did not change generally accepted accounting principles but rather enhanced the way accounting principles are organized. The Codification was effective for any fiscal year ending after September 15, 2009.

In April 2009, the FASB issued updated guidance related to disclosure requirements for fair value measurements to require a plan to report and define its major equity and debt security types based on the nature and risks of the related investment. The additional fair value disclosures were effective for periods ending on or after June 15, 2009 and have been implemented in these financial statements. As disclosed in Note I, the guidance was applied prospectively for 2009. The adoption had no material effect upon the Plan's net assets available for benefits.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Subsequent Events

The Plan has evaluated subsequent events through April 13, 2011, the date the financial statements were available to be issued.

NOTE C - Information certified by Trustee (unaudited)

The following is a summary of the investment information regarding the Plan as of June 30, 2010 and 2009, and for the years then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan during 2010 and 2009, and furnished to the Plan administrator. The Plan administrator has obtained certifications from this trustee that such information is complete and accurate.

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Investments:		
Money market funds	\$ 84,773	\$ 153,562
United States Treasury notes	1,246,616	1,231,997
	<u>For the years ended</u>	
	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Investment income:		
Interest	\$ 58,206	\$ 52,247
Dividends	-	6,942
Net appreciation		
in fair value of investments	15,845	21,932

NOTE D - Investments

A portion of Plan investments are held by additional custodians: LPL Financial (LPL) and The Vanguard Group (Vanguard). The investments held by LPL and Vanguard are not certified, therefore audit procedures were performed on these investments.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE D - Investments, continued

During 2010 and 2009, the Plan's investments held by FirstMerit Trust Company, LPL and Vanguard (including investments bought, sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	<u>2010</u>	<u>2009</u>
Net realized and unrealized (depreciation) appreciation in fair value of investments:		
United States Treasury notes	\$ 15,845	\$ 21,932
Mutual fund	31,763	(281,265)
Common stocks	<u>342,340</u>	<u>(942,423)</u>
	<u>\$ 389,949</u>	<u>\$ (1,201,756)</u>

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

	<u>2010</u>	<u>2009</u>
	<u>June 30,</u>	
Vanguard Growth Index Fund (12,463.46 and 12,317.02 shares, respectively)	\$ 289,028	\$ 254,470
FirstMerit Trust Company United States Treasury notes 5.750% (\$287,000 par value)	288,963	303,524
FirstMerit Trust Company United States Treasury notes 5.125% (\$235,000 par value)	274,233	263,567
FirstMerit Trust Company United States Treasury notes 4.000% (\$250,000 par value)	274,980	259,318

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable, under the Plan's provisions, to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their spouses, and spouses of employees who have died. Benefits payable under the Plan are based on employees' compensation during years of credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by actuaries from Summit Retirement Plan Services, Inc. and Buck Consultants at June 30, 2010 and 2009, respectively, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Unit Credit Cost Method
Assumed rate of return on investments	8.00% and 8.25% per annum, compounded annually as of June 30, 2010 and 2009, respectively
Disability	The Disabled Life Mortality Table for post-1994 disabilities as specified in IRS Revenue Ruling 96-7
Mortality basis	RP-2000 Healthy Annuitant Table

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

Withdrawal

The rates at the following illustrative ages indicate the withdrawal assumptions:

<u>Attained Age</u>	<u>Rates of Withdrawal</u>	
	<u>Males</u>	<u>Females</u>
20	0.149	0.250
25	0.099	0.150
30	0.069	0.099
35	0.049	0.069
40	0.028	0.049
45	0.017	0.028
50	0.004	0.017
55	-	0.004
60 and over	-	-

Retirement

Age 65, or attained age, if later

The accumulated plan benefit information as of the end of each plan year is as follows:

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Retired employees receiving benefits	\$ 3,852,291	\$ 3,391,353
Active and terminated employees not presently receiving benefits	<u>2,836,105</u>	<u>3,059,239</u>
	6,688,396	6,450,592
Non-vested benefits	<u>76,109</u>	<u>101,187</u>
	<u>\$ 6,764,505</u>	<u>\$ 6,551,779</u>

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

The changes in accumulated plan benefits during the year ended June 30, 2010 were as follows:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 6,551,779
Increase (decrease) during the year attributable to:	
Benefit payments	(451,224)
Interest	520,358
Assumption changes	160,984
Benefits accumulated	<u>(17,392)</u>
	<u>212,726</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 6,764,505</u>

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE F - Tax status

The Plan received its latest determination letter from the Internal Revenue Service dated February 12, 2003, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code and, therefore believes that the Plan is qualified and the related trust is tax exempt.

NOTE G - Transactions with parties-in-interest

Fees paid during the year for professional services rendered by parties-in-interest were based on customary and reasonable rates for such services. All administrative fees are paid by the Plan, except for accounting services, PBGC premiums and actuarial fees which are paid by the Company.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE H - Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

NOTE I - Fair value measurements

The ASC Topic *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurements and Disclosure 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 unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- 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.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

If the asset or liability has a specified (contractual) term, the Level 2 inputs 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 measurements.

The asset's 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. There have been no changes in the methodologies used at June 30, 2010 and 2009.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

Common stocks and United States treasury notes: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual fund: Valued at the net asset value of shares held by the Plan at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2010 and 2009:

	<u>Fair Value Measurements at June 30, 2010 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ -	\$ 224,219	\$ -	\$ 224,219
United States Treasury notes	1,246,616	-	-	1,246,616
Mutual fund:				
Growth Index Signal	289,028	-	-	289,028

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	Fair Value Measurements at June 30, 2010 Using			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks				
Large Cap U.S. Growth	\$ 695,539	\$ -	\$ -	\$ 695,539
Large Cap U.S. Blend	63,984	-	-	63,984
Large Cap U.S. Value	1,479,819	-	-	1,479,819
Mid Cap U.S. Growth	142,097	-	-	142,097
Mid Cap U.S. Blend	14,033	-	-	14,033
Mid Cap U.S. Value	120,821	-	-	120,821
Small Cap U.S. Growth	238,486	-	-	238,486
Small Cap U.S. Value	81,173	-	-	81,173
Real Estate Investment Trust	17,740	-	-	17,740
Large Cap Foreign	663,171	-	-	663,171
Small Cap Foreign	5,789	-	-	5,789
Miscellaneous	<u>13,315</u>	<u>-</u>	<u>-</u>	<u>13,315</u>
Total Common stocks	<u>3,535,967</u>	<u>-</u>	<u>-</u>	<u>3,535,967</u>
Total assets at fair value	<u>\$ 5,071,611</u>	<u>\$ 224,219</u>	<u>\$ -</u>	<u>\$ 5,295,830</u>

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	<u>Fair Value Measurements at June 30, 2009 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ -	\$ 263,068	\$ -	\$ 263,068
United States Treasury notes	1,231,997	-	-	1,231,997
Mutual fund	254,470	-	-	254,470
Common stocks	<u>3,166,496</u>	<u>-</u>	<u>-</u>	<u>3,166,496</u>
Total assets at fair value	<u>\$ 4,652,963</u>	<u>\$ 263,068</u>	<u>\$ -</u>	<u>\$ 4,916,031</u>

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE BURGER IRON EMPLOYEES RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE BURGER IRON COMPANY	D Employer Identification Number (EIN) 34-0122750
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value.....	2a 5007811
b Actuarial value.....	2b 5508592
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	3a (1) Number of participants 90 (2) Funding Target 3604899
b For terminated vested participants.....	3b 122 2181285
c For active participants:	
(1) Non-vested benefits.....	3c(1) 108195
(2) Vested benefits.....	3c(2) 1156372
(3) Total active.....	3c(3) 35 1264567
d Total.....	3d 247 7050751
4 If the plan is at-risk, check the box and complete items (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate.....	5 7.53%
6 Target normal cost.....	6 35204

Statement by Enrolled Actuary

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

SIGN HERE	SETH H. PITASKY, EA, MAAA, MSPA <i>SETH</i>	<u>4/5/2011</u>
	Signature of actuary	Date
	SETH H. PITASKY, EA, MAAA, MSPA	1107321
	Type or print name of actuary	Most recent enrollment number
	SUMMIT RETIREMENT PLAN SERVICES INC	330-983-0538
	Firm name	Telephone number (including area code)
	13680 CLEVELAND AVENUE NW	
	UNIONTOWN OH 44685	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	302	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	302	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		0
b	Interest on (a) using prior year's effective rate of <u>6.71</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	0

Part III		Funding percentages	
14	Funding target attainment percentage	14	78.12%
15	Adjusted funding target attainment percentage	15	78.12%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	80.86%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
10/15/2009	68132	0			
12/30/2009	78000	0			
04/15/2010	90000	0			
07/15/2010	78000	0			
03/15/2011	33000	0			
Totals ►			18(b)	347132	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 328378
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of Quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	35204
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1542992	289168
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	324372
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35)	36	324372
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	328378
38 Interest-adjusted excess contributions for current year (see instructions)	38	4006
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39	0
40 Unpaid minimum required contribution for all years	40	0

Plan Name: The Burger Iron Employees' Retirement Income Plan
Schedule SB, Line 19- Discounted Employer Contributions
Plan EIN: 34-0122750
Plan Number: 002
Valuation Date: 7/1/2009

Total Contributed: \$ 347,132.00

**Total Discounted
to Valuation Date: \$ 328,379.00**

Date	Amount	Plan Year	Effective Rate of Interest	Discounted Amount	Penalty Rate of Interest	Additional Discounted Amount	Value As of Valuation Date
10/15/2009	\$ 68,132.00	2009	7.53%	\$ 66,711.00	12.53%	\$ -	\$ 66,711.00
12/30/2009	\$ 78,000.00	2009	7.53%	\$ 75,227.00	12.53%	\$ 44.00	\$ 75,183.00
04/15/2010	\$ 90,000.00	2009	7.53%	\$ 84,989.00	12.53%	\$ -	\$ 84,989.00
07/15/2010	\$ 78,000.00	2009	7.53%	\$ 72,336.00	12.53%	\$ -	\$ 72,336.00
03/15/2011	\$ 33,000.00	2009	7.53%	\$ 29,160.00	12.53%	\$ -	\$ 29,160.00

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, Line 22 – Description of Weighted Average Retirement Age

Each participant is assumed to retire at his/her normal retirement age of 65.

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

ACTUARIAL COST METHODS

Traditional Unit Credit

The actuarial cost method used in the valuation was the unit credit cost method.

The normal cost is the sum of all the individual normal costs for each participant. For active participants, the individual normal cost is the present value of the benefit earned during the year being valued. For active participants whose credited service equals or exceeds the plan maximum, if any, and for non-active participants, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all participants. The individual accrued liability for an active participant is the present value of the accrued benefit as of the valuation date. The unfunded liability is the actuarial accrued liability less the valuation assets.

The total annual cost of the plan is the normal cost plus an amount to amortize the shortfall amount.

Projected Unit Credit

The actuarial cost method used in the development of the maximum contribution and the at-risk liabilities was the projected unit credit cost method.

Under this method, the normal cost is the sum of the individual normal costs for all participants. For an active participant, the individual normal cost is the present value at the current age of the projected benefit at the assumed retirement age, based on the actuarial assumptions, divided by the participant's expected years of credited service at that age. For a non-active participant, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all plan participants. For an active participant, the individual accrued liability is the product of the normal cost and the total years of credited service at the current age. For non-active participants, the individual accrued liability is the present value at the current age of future benefits. The unfunded actuarial accrued liability equals the actuarial accrued liability less the valuation assets.

Plan Name: The Burger Iron Employees' Retirement Income Plan
Plan EIN: 34-0122750
Plan Number: 002
Schedule SB, Part V - Statement of Actuarial Assumptions/Methods (Continued)

ACTUARIAL METHOD AND ASSUMPTIONS

A summary of the actuarial assumptions used in the valuation is presented below:

Valuation Assets – Assets averaged over a two-year period, adjusted for expected earnings and principal transactions, as prescribed under the Pension Protection Act of 2006.

Mandated Discount Rates

April 2009 Yield Curve

Plan's Effective Interest Rate: 7.530%

Financial Accounting Standards Board No. 35 Rates:

Current Year: 8.25%

Prior Year: 8.25%

Salary Scale - Salary increases were not assumed in the valuation.

Retirement Rates - Employees were assumed to retire upon reaching eligibility for Normal Retirement.

Termination - Termination rates were assumed in the valuation. Employees were assumed to terminate in accordance with the sample rates shown below:

<u>Age</u>	<u>Males</u>	<u>Females</u>
20	15.0%	25.0%
25	9.9%	15.0%
30	6.9%	9.9%
35	4.9%	6.9%
40	2.8%	4.9%
45	1.7%	2.8%
50	0.4%	1.7%
55	0.0%	0.4%
60	0.0%	0.0%

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods (Continued)

Mortality

Annuitant	RP-2000 Healthy Annuitant Table projected to 2016
Non-Annuitant	RP-2000 Employees Table projected to 2024
Disabled	Post-94 Disabled Mortality per Revenue Ruling 96-7

Rates of Disablement - BICO hourly incidence of disability MALE and BICO hourly Incidence of Disability FEMA - Rates of disablement were assumed. Sample rates are as follows:

<u>Age</u>	<u>Males</u>	<u>Females</u>
25	0.0004	0.0005
30	0.0006	0.0008
35	0.0007	0.0014
40	0.0013	0.0025
45	0.0020	0.0032
50	0.0055	0.0068
55	0.0072	0.0095

Administrative Expenses - Expenses of \$30,000 per annum were assumed.

Percent Married - 100% of males and 100% of females were assumed to be married.

Age of Spouse - The female spouse is assumed to be 3 years younger than the male spouse.

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, Part V - Summary of Plan Provisions

A summary of the major plan provisions used in the valuation is presented below:

Plan effective date: July 1, 1971.

Eligibility requirements: The first of the month coincident with or next following employment if you are a bargained-for Employee.

Accrued benefit: Benefit Accruals are frozen as of October 1, 2008.

Normal retirement eligibility: Upon the attainment of age 65.

Normal retirement benefit: Unreduced accrued benefit payable immediately.

Normal form of benefit:

Married members - A pension payable for life. However, members are required by law to receive a reduced qualified joint and survivor benefit unless formally elected otherwise.

Single members - A pension payable for life.

Early retirement eligibility: Upon the attainment of age 60 and completion of 10 years of service.

Early retirement benefit: An eligible participant may receive either (1) or (2).

- (1) The accrued benefit payable immediately with a reduction of $5/9^{\text{th}}$ s of one percent for each complete calendar month by which his early retirement pension commencement date precedes his Normal Retirement Date.
- (2) The accrued benefit payable at age 65 in an amount equal to his Normal Retirement Benefit, but based only on credited service up until his early retirement.

Disability retirement eligibility: Upon disablement after completion of 10 years of service.

Disability retirement benefit: The benefit accrued to date of disablement payable immediately according to the table provided in Appendix B of the Plan Document. This benefit shall not be less than the accrued benefit at normal retirement.

Death benefit eligibility: Upon death after completion of vesting eligibility criteria.

Death benefit 50.00% of the accrued benefit reduced for early commencement and for form of payment. Said pension shall commence at normal retirement age.

Vesting eligibility: Accrued benefit is 100% vested upon completion of 5 years of service.

Vested benefit: The vested benefit is payable upon attainment of normal retirement age.

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, Line 26 – Schedule of Active Participant Data

Age	Years of Credited Service									Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
15-19	0	0	0	0	0	0	0	0	0	0
20-24	0	0	0	0	0	0	0	0	0	0
25-29	2	0	0	0	0	0	0	0	0	2
30-34	1	1	0	0	0	0	0	0	0	2
35-39	1	0	0	0	0	0	0	0	0	1
40-44	0	1	0	0	1	0	0	0	0	2
45-49	0	1	0	1	2	0	1	0	0	5
50-54	0	1	0	0	4	0	3	0	0	8
55-59	0	0	1	0	3	0	3	2	0	9
60-64	0	1	0	1	1	0	1	1	0	5
65-69	0	0	0	0	0	0	1	0	0	1
70+	0	0	0	0	0	0	0	0	0	0
TOTAL	4	5	1	2	11	0	9	3	0	35

Plan Name: The Burger Iron Employees' Retirement Income Plan

Plan EIN: 34-0122750

Plan Number: 002

Schedule SB, line 32 – Schedule of Amortization Bases

AMORTIZATION BASES UNDER SECTION 430 OF THE IRS CODE

Type of Base	Present Value of Remaining Installments	Valuation Date as of Which the Base was Established	Number of Years Remaining in the Amortization Period	Annual Amortization Installment
Shortfall base	\$266,776	07/01/2009	7	\$45,541
Shortfall base	\$1,276,216	07/01/2008	6	\$243,627
				\$289,168

**THE BURGER
IRON COMPANY
EMPLOYEES'
RETIREMENT
INCOME PLAN**

***FINANCIAL
STATEMENTS AND
SUPPLEMENTAL
SCHEDULES
(MODIFIED CASH BASIS)***

***FOR THE
YEARS ENDED
JUNE 30,
2010 AND 2009***

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

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INDEPENDENT AUDITORS' REPORT

Akron Office
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Akron, Ohio 44333
(330) 668-9696
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Pension Committee
The Burger Iron Company
Employees' Retirement Income Plan
Akron, Ohio

We were engaged to audit the accompanying financial statements and supplemental schedules (modified cash basis) of The Burger Iron Company Employees' Retirement Income Plan as of June 30, 2010 and 2009 and for the years then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules (modified cash basis) are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Note C, which was certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan in 2010 and 2009, except for comparing such information with the related information included in the financial statements and supplemental schedules (modified cash basis). We have been informed by the Plan administrator that this trustee holds a portion of the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of and for the years ended June 30, 2010 and 2009, that the information provided to the Plan administrator by the trustee is complete and accurate.

As described in Note B, the financial statements and supplemental schedules (modified cash basis) referred to above were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules (modified cash basis) taken as a whole. The form and content of the information included in the financial statements and supplemental schedules (modified cash basis), other than that derived from the investment information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

April 13, 2011

***Providing the
services that
bring solutions.***

member of:
OSCPA, PCAOB, the AICPA's
Center for Public Company
Audit Firms, and The Leading
Edge Alliance.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
(MODIFIED CASH BASIS)**

	<u>JUNE 30,</u>	
	<u>2010</u>	<u>2009</u>
ASSETS		
Investments, at fair value:		
Money market funds	\$ 224,219	\$ 263,068
United States Treasury notes	1,246,616	1,231,997
Mutual fund	289,028	254,470
Common stocks	<u>3,535,967</u>	<u>3,166,496</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 5,295,830</u>	<u>\$ 4,916,031</u>

See accompanying notes to financial statements.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE
FOR BENEFITS (MODIFIED CASH BASIS)**

	FOR THE YEARS ENDED JUNE 30,	
	<u>2010</u>	<u>2009</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Employer contributions	\$ 326,743	\$ 280,000
Investment income		
Net realized and unrealized appreciation in fair value of investments	389,949	-
Interest	58,231	53,677
Dividends	92,770	90,979
	<u>540,950</u>	<u>144,656</u>
Total additions	867,693	424,656
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Net realized and unrealized depreciation in fair value of investments	-	1,201,756
Benefits paid directly to participants	451,224	422,972
Administrative expenses	36,670	29,692
Total deductions	<u>487,894</u>	<u>1,654,420</u>
NET INCREASE (DECREASE)	379,799	(1,229,764)
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	<u>4,916,031</u>	<u>6,145,795</u>
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	<u>\$ 5,295,830</u>	<u>\$ 4,916,031</u>

See accompanying notes to financial statements.

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE A - Description of the Plan

General

The Burger Iron Company Employees' Retirement Income Plan (the Plan) is a non-contributory defined benefit pension plan that covers substantially all hourly-rated employees of The Burger Iron Company and Subsidiaries (the Company and Plan administrator) that are represented by the United Steelworkers of America, Local No. 2089, and Local 768 affiliated with the International Union of Electrical, Radio and Machine Workers of America. Participants vest in the Plan after five years of credited service. Benefits are based on each participant's years of credited service.

Effective September 1, 2008 the Plan was temporarily frozen and participants do not accrue service for benefit calculation purposes. The temporary freeze of the benefit accruals expires in August 2011. In addition, effective September 1, 2008, new participants are not permitted to enter the Plan.

The Plan is maintained pursuant to collective bargaining agreements, and the Company has agreed to voluntarily contribute amounts to the Plan based on actuarial valuations. The Company's present intention is to make annual contributions in amounts sufficient to fund the Plan's current year's service cost and the past service cost plus interest over a period of 30 years. The contributions of the Company are made in amounts sufficient to meet the minimum funding requirements of the Employee Retirement Income Security Act of 1974 (ERISA).

Should the Plan terminate at some future time, its net assets will generally not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Information about the Plan agreement, the vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Summary Plan Description for The Burger Iron Company Employees' Retirement Income Plan. Copies of this document are available from the Plan administrator.

NOTE B - Summary of significant accounting policies

Basis of presentation

The financial statements and supplemental schedules of the Plan are prepared on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States. Under this basis, investments are reported at fair value, net realized and unrealized depreciation in fair value of investments is recognized, contributions, interest and dividends are recognized when received rather than as earned, and expenses are recognized when paid rather than as incurred.

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

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 I for discussion of fair value measurements.

Purchases and sales of investments are reflected on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits (see Note E) are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' compensation during their last five years of credited services. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances – retirement, death, disability, and termination of employment – are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

Use of estimates

The preparation of financial statements (modified cash basis) requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Recent accounting pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) established The Accounting Standards Codification (the "Codification" or "ASC") as the single source of authoritative accounting guidance. The Codification did not change generally accepted accounting principles but rather enhanced the way accounting principles are organized. The Codification was effective for any fiscal year ending after September 15, 2009.

In April 2009, the FASB issued updated guidance related to disclosure requirements for fair value measurements to require a plan to report and define its major equity and debt security types based on the nature and risks of the related investment. The additional fair value disclosures were effective for periods ending on or after June 15, 2009 and have been implemented in these financial statements. As disclosed in Note I, the guidance was applied prospectively for 2009. The adoption had no material effect upon the Plan's net assets available for benefits.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE B - Summary of significant accounting policies, continued

Subsequent Events

The Plan has evaluated subsequent events through April 13, 2011, the date the financial statements were available to be issued.

NOTE C - Information certified by Trustee (unaudited)

The following is a summary of the investment information regarding the Plan as of June 30, 2010 and 2009, and for the years then ended, included in the Plan's financial statements and supplemental schedules, that was prepared by or derived from information certified by FirstMerit Trust Company, one of the trustees/custodians of the Plan during 2010 and 2009, and furnished to the Plan administrator. The Plan administrator has obtained certifications from this trustee that such information is complete and accurate.

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Investments:		
Money market funds	\$ 84,773	\$ 153,562
United States Treasury notes	1,246,616	1,231,997
	<u>For the years ended</u>	
	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Investment income:		
Interest	\$ 58,206	\$ 52,247
Dividends	-	6,942
Net appreciation		
in fair value of investments	15,845	21,932

NOTE D - Investments

A portion of Plan investments are held by additional custodians: LPL Financial (LPL) and The Vanguard Group (Vanguard). The investments held by LPL and Vanguard are not certified, therefore audit procedures were performed on these investments.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE D - Investments, continued

During 2010 and 2009, the Plan's investments held by FirstMerit Trust Company, LPL and Vanguard (including investments bought, sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	<u>2010</u>	<u>2009</u>
Net realized and unrealized (depreciation) appreciation in fair value of investments:		
United States Treasury notes	\$ 15,845	\$ 21,932
Mutual fund	31,763	(281,265)
Common stocks	<u>342,340</u>	<u>(942,423)</u>
	<u>\$ 389,949</u>	<u>\$ (1,201,756)</u>

The fair values of individual investments that represent 5% or more of the Plan's net assets are as follows:

	<u>2010</u>	<u>2009</u>
	<u>June 30,</u>	
Vanguard Growth Index Fund (12,463.46 and 12,317.02 shares, respectively)	\$ 289,028	\$ 254,470
FirstMerit Trust Company United States Treasury notes 5.750% (\$287,000 par value)	288,963	303,524
FirstMerit Trust Company United States Treasury notes 5.125% (\$235,000 par value)	274,233	263,567
FirstMerit Trust Company United States Treasury notes 4.000% (\$250,000 par value)	274,980	259,318

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable, under the Plan's provisions, to the service the employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or terminated employees or their spouses, and spouses of employees who have died. Benefits payable under the Plan are based on employees' compensation during years of credited service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by actuaries from Summit Retirement Plan Services, Inc. and Buck Consultants at June 30, 2010 and 2009, respectively, and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	Unit Credit Cost Method
Assumed rate of return on investments	8.00% and 8.25% per annum, compounded annually as of June 30, 2010 and 2009, respectively
Disability	The Disabled Life Mortality Table for post-1994 disabilities as specified in IRS Revenue Ruling 96-7
Mortality basis	RP-2000 Healthy Annuitant Table

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

Withdrawal

The rates at the following illustrative ages indicate the withdrawal assumptions:

<u>Attained Age</u>	<u>Rates of Withdrawal</u>	
	<u>Males</u>	<u>Females</u>
20	0.149	0.250
25	0.099	0.150
30	0.069	0.099
35	0.049	0.069
40	0.028	0.049
45	0.017	0.028
50	0.004	0.017
55	-	0.004
60 and over	-	-

Retirement

Age 65, or attained age, if later

The accumulated plan benefit information as of the end of each plan year is as follows:

	<u>June 30,</u>	
	<u>2010</u>	<u>2009</u>
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Retired employees receiving benefits	\$ 3,852,291	\$ 3,391,353
Active and terminated employees not presently receiving benefits	<u>2,836,105</u>	<u>3,059,239</u>
	6,688,396	6,450,592
Non-vested benefits	<u>76,109</u>	<u>101,187</u>
	<u>\$ 6,764,505</u>	<u>\$ 6,551,779</u>

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE E - Accumulated plan benefits, continued

The changes in accumulated plan benefits during the year ended June 30, 2010 were as follows:

Actuarial present value of accumulated plan benefits, beginning of year	\$ 6,551,779
Increase (decrease) during the year attributable to:	
Benefit payments	(451,224)
Interest	520,358
Assumption changes	160,984
Benefits accumulated	<u>(17,392)</u>
	<u>212,726</u>
Actuarial present value of accumulated plan benefits, end of year	<u>\$ 6,764,505</u>

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

NOTE F - Tax status

The Plan received its latest determination letter from the Internal Revenue Service dated February 12, 2003, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code and, therefore believes that the Plan is qualified and the related trust is tax exempt.

NOTE G - Transactions with parties-in-interest

Fees paid during the year for professional services rendered by parties-in-interest were based on customary and reasonable rates for such services. All administrative fees are paid by the Plan, except for accounting services, PBGC premiums and actuarial fees which are paid by the Company.

THE BURGER IRON COMPANY

EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE H - Risks and uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

NOTE I - Fair value measurements

The ASC Topic *Fair Value Measurements and Disclosure* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosure* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurements and Disclosure 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 unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- 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.

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

If the asset or liability has a specified (contractual) term, the Level 2 inputs 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 measurements.

The asset's 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. There have been no changes in the methodologies used at June 30, 2010 and 2009.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

Common stocks and United States treasury notes: Valued at the closing price reported on the active market on which the individual securities are traded.

Mutual fund: Valued at the net asset value of shares held by the Plan at year-end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of June 30, 2010 and 2009:

	Fair Value Measurements at June 30, 2010 Using			
	Level 1	Level 2	Level 3	Total
Money market funds	\$ -	\$ 224,219	\$ -	\$ 224,219
United States Treasury notes	1,246,616	-	-	1,246,616
Mutual fund:				
Growth Index Signal	289,028	-	-	289,028

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	Fair Value Measurements at June 30, 2010 Using			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common stocks				
Large Cap U.S. Growth	\$ 695,539	\$ -	\$ -	\$ 695,539
Large Cap U.S. Blend	63,984	-	-	63,984
Large Cap U.S. Value	1,479,819	-	-	1,479,819
Mid Cap U.S. Growth	142,097	-	-	142,097
Mid Cap U.S. Blend	14,033	-	-	14,033
Mid Cap U.S. Value	120,821	-	-	120,821
Small Cap U.S. Growth	238,486	-	-	238,486
Small Cap U.S. Value	81,173	-	-	81,173
Real Estate Investment Trust	17,740	-	-	17,740
Large Cap Foreign	663,171	-	-	663,171
Small Cap Foreign	5,789	-	-	5,789
Miscellaneous	<u>13,315</u>	<u>-</u>	<u>-</u>	<u>13,315</u>
Total Common stocks	<u>3,535,967</u>	<u>-</u>	<u>-</u>	<u>3,535,967</u>
Total assets at fair value	<u>\$ 5,071,611</u>	<u>\$ 224,219</u>	<u>\$ -</u>	<u>\$ 5,295,830</u>

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

NOTES TO FINANCIAL STATEMENTS (MODIFIED CASH BASIS)

NOTE I - Fair value measurements, continued

	<u>Fair Value Measurements at June 30, 2009 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Money market funds	\$ -	\$ 263,068	\$ -	\$ 263,068
United States Treasury notes	1,231,997	-	-	1,231,997
Mutual fund	254,470	-	-	254,470
Common stocks	<u>3,166,496</u>	<u>-</u>	<u>-</u>	<u>3,166,496</u>
Total assets at fair value	<u>\$ 4,652,963</u>	<u>\$ 263,068</u>	<u>\$ -</u>	<u>\$ 4,916,031</u>

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)	Assets		Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)		
			Unit	Total		Unit	Total	Unit	Total
Common Stock									
07-10-09	125.0000	Akamai Technologies Inc	40.57	5,071	1.9	17.38	2,173	17.38	2,173
10-01-07	75.0000	Amazon.com Inc	109.26	8,194	3.1	76.09	5,707	76.09	5,707
10-01-07	125.0000	Amgen Inc	52.60	6,575	2.5	48.12	6,015	48.12	6,015
10-01-07	160.0000	Anadarko Petroleum Corp	36.09	5,774	2.2	46.71	7,474	46.71	7,474
10-01-07	140.0000	Autodesk Inc	24.36	3,410	1.3	31.52	4,413	31.52	4,413
10-01-07	120.0000	Bed Bath and Beyond Inc	37.08	4,450	1.7	34.66	4,159	34.66	4,159
10-01-07	225.0000	Biogen Idec Inc	47.45	10,676	4.1	58.58	13,180	58.58	13,180
03-20-09	14.0000	Blackrock Inc	143.40	2,008	0.8	123.46	1,728	123.46	1,728
11-08-07	150.0000	Broadcom Corp Cl A	32.97	4,945	1.9	33.15	4,973	33.15	4,973
11-09-07	230.0000	Cablevision NY Group Cl A	24.01	5,522	2.1	21.84	5,024	21.84	5,024
12-03-08	50.0000	Celgene Corp	50.82	2,541	1.0	50.86	2,543	50.86	2,543
02-02-09	175.0000	Charles Schwab Corp	14.18	2,481	1.0	13.33	2,332	13.33	2,332
10-01-07	300.0000	Cisco Systems Inc	21.31	6,393	2.5	33.15	9,944	33.15	9,944
10-01-07	130.0000	Coca Cola Company	50.12	6,516	2.5	58.04	7,545	58.04	7,545
10-01-07	500.0000	Comcast Corp Cl A Special	16.43	8,215	3.2	20.99	10,495	20.99	10,495
10-01-07	60.0000	Covidien PLC	40.18	2,411	0.9	41.97	2,518	41.97	2,518
06-03-08	50.0000	Cree Inc	60.03	3,001	1.2	24.99	1,250	24.99	1,250
10-23-08	150.0000	CVS Caremark Corp	29.32	4,398	1.7	28.90	4,334	28.90	4,334
03-28-08	150.0000	Directv Cl A	33.92	5,088	2.0	20.38	3,057	20.38	3,057
10-01-07	180.0000	Disney Walt Company	31.50	5,670	2.2	34.57	6,223	34.57	6,223
10-17-08	53.0000	Dolby Laboratories Inc	62.69	3,323	1.3	29.95	1,587	29.95	1,587
10-01-07	130.0000	Ebay Inc	19.61	2,549	1.0	34.58	4,496	34.58	4,496
10-01-07	250.0000	Electronic Arts Inc	14.40	3,600	1.4	37.09	9,273	37.09	9,273
10-01-07	200.0000	Expedia Inc DE	18.78	3,756	1.4	22.94	4,588	22.94	4,588
12-03-08	15.0000	First Solar Inc	113.83	1,707	0.7	115.84	1,738	115.84	1,738
11-19-08	65.0000	Fluor Corp	42.50	2,762	1.1	34.15	2,220	34.15	2,220
10-01-07	190.0000	Forest Laboratories Inc	27.43	5,212	2.0	36.88	7,007	36.88	7,007
01-20-09	75.0000	Freeport McMoran Copper and Gold	59.13	4,435	1.7	24.61	1,846	24.61	1,846
10-01-07	240.0000	General Electric Company	14.42	3,461	1.3	37.98	9,116	37.98	9,116
10-01-07	95.0000	Genzyme Corp	50.77	4,823	1.9	64.10	6,089	64.10	6,089

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)	Assets		Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)		
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
09-23-08	8.0000	Google Inc Cl A	444.95	3,560	1.4	390.72	3,126	390.72	3,126
01-15-08	180.0000	Home Depot Inc	28.07	5,053	1.9	25.54	4,597	25.54	4,597
10-01-07	170.0000	Intel Corp	19.45	3,306	1.3	26.41	4,489	26.41	4,489
10-01-07	95.0000	Johnson and Johnson	59.06	5,811	2.2	66.03	6,273	66.03	6,273
10-23-08	105.0000	Juniper Networks Inc	22.82	2,396	0.9	17.97	1,887	17.97	1,887
10-01-07	50.0000	L3 Communications Holdings Inc	70.84	3,542	1.4	104.08	5,204	104.08	5,204
10-01-07	40.0000	Liberty Global Inc Cl A	25.99	1,040	0.4	41.65	1,666	41.65	1,666
03-28-08	15.0000	Liberty Media Corp New Liberty Starz	51.84	778	0.3	22.64	340	22.64	340
10-01-07	160.0000	Liberty Media Holding Corp Capital Sr A	41.91	6,706	2.6	16.69	2,670	16.69	2,670
10-01-07	430.0000	Liberty Media Holding Corp Intract Sr A	10.50	4,515	1.7	19.70	8,470	19.70	8,470
11-09-07	57.0000	Madison Square Garden Inc Cl A	19.67	1,121	0.4	16.79	957	16.79	957
10-01-07	175.0000	Microsoft Corp	23.01	4,027	1.5	29.71	5,199	29.71	5,199
01-21-10	45.0000	Monsanto Company	46.22	2,080	0.8	73.74	3,318	73.74	3,318
05-08-08	175.0000	NASDAQ Stock Market Inc	17.78	3,111	1.2	32.66	5,715	32.66	5,715
10-01-07	60.0000	National Oilwell Varco Inc	33.07	1,984	0.8	58.23	3,494	58.23	3,494
02-17-09	75.0000	Nucor Corp	38.28	2,871	1.1	43.48	3,261	43.48	3,261
05-30-08	285.0000	NVIDIA Corp	10.21	2,910	1.1	18.82	5,365	18.82	5,365
10-01-07	120.0000	Pall Corp	34.37	4,124	1.6	39.31	4,717	39.31	4,717
10-01-07	90.0000	Pepsico Inc	60.95	5,485	2.1	74.08	6,667	74.08	6,667
10-01-07	90.0000	Procter and Gamble Company	59.98	5,398	2.1	70.98	6,388	70.98	6,388
05-28-09	50.0000	Qualcomm Inc	32.84	1,642	0.6	41.11	2,056	41.11	2,056
09-16-08	75.0000	Roche Holdings Limited Spons ADR	34.30	2,572	1.0	39.45	2,959	39.45	2,959
03-14-08	166.0000	Sandisk Corp	42.07	6,984	2.7	20.57	3,414	20.57	3,414
06-10-10	20.0000	Schlumberger Ltd	55.34	1,107	0.4	57.88	1,158	57.88	1,158

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost				
		Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)		
Date		Unit	Total			Unit	Total	Unit	Total
Common Stock - Continued									
10-01-07	260.0000	Seagate Technology	13.04	3,390	1.3	26.46	6,880	26.46	6,880
10-01-07	220.0000	Texas Instruments Inc	23.28	5,122	2.0	36.92	8,122	36.92	8,122
06-10-10	25.0000	Thermo Fisher Scientific Inc	49.05	1,226	0.5	51.15	1,279	51.15	1,279
11-12-07	140.0000	Tyco Electronics Ltd Switzerland	25.38	3,553	1.4	32.23	4,512	32.23	4,512
10-01-07	150.0000	Tyco Intl Ltd	35.23	5,284	2.0	41.34	6,200	41.34	6,200
10-01-07	280.0000	United Health Group Inc	28.40	7,952	3.1	43.87	12,283	43.87	12,283
11-03-08	55.0000	Vertex Pharmaceuticals Inc	32.90	1,809	0.7	26.77	1,472	26.77	1,472
10-01-07	338.0000	Weather Ford International Ltd Reg	13.14	4,441	1.7	22.67	7,664	22.67	7,664
03-20-09	85.0000	Yahoo Inc	13.84	1,176	0.5	13.67	1,162	13.67	1,162
				254,847	97.9 %		296,011		296,011
Cash and Equivalents									
		Cash Balance to be swept		1,062	0.4		1,062		1,062
		JPMorgan Prime Money		4,302	1.7		4,302		4,302
		Market Investor Sh							
				5,365	2.1 %		5,365		5,365
Total Portfolio				260,212	100.0 %		301,376		301,376

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)	Assets		Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)		
			Unit	Total		Unit	Total	Unit	Total
Common Stock									
12-17-08	408.0000	3M Company	78.99	32,228	1.4	63.83	26,042	63.83	26,042
05-20-09	1,259.0000	Abbott Laboratories	46.78	58,896	2.5	46.54	58,596	46.54	58,596
05-21-08	1,473.0000	Accenture Plc Ireland CI A	38.65	56,931	2.4	34.72	51,146	34.72	51,146
04-14-10	357.0000	Air Products Chemicals Inc	64.81	23,137	1.0	75.93	27,108	75.93	27,108
05-21-08	611.0000	Apache Corp	84.19	51,440	2.2	120.74	73,773	120.74	73,773
05-21-08	3,199.0000	AT and T Inc	24.19	77,384	3.3	33.56	107,359	33.56	107,359
05-14-10	3,136.0000	Bank of America Corp	14.37	45,064	1.9	15.89	49,818	15.89	49,818
05-21-08	3,054.0000	Bank Of New York Mellon Corp	24.69	75,403	3.2	34.68	105,926	34.68	105,926
12-22-09	323.0000	Becton Dickinson and Co	67.62	21,841	0.9	76.82	24,814	76.82	24,814
05-21-08	1,124.0000	Chevron Corp	67.86	78,275	3.3	89.50	100,603	89.50	100,603
05-21-08	702.0000	Chubb Corp	50.01	35,107	1.5	46.51	32,648	46.51	32,648
05-21-08	623.0000	Diageo Plc Spons ADR	62.74	39,087	1.7	75.04	46,748	75.04	46,748
08-20-08	992.0000	Disney Walt Company	31.50	31,248	1.3	30.77	30,525	30.77	30,525
05-21-08	831.0000	Exxon Mobil Corp	57.07	47,425	2.0	91.21	75,798	91.21	75,798
10-15-09	1,006.0000	General Mills Inc	35.52	35,733	1.5	33.56	33,761	33.56	33,761
05-21-08	614.0000	Goldman Sachs Group Inc	131.27	80,600	3.5	144.74	88,872	144.74	88,872
01-07-09	896.0000	Hasbro Inc	41.10	36,826	1.6	25.98	23,274	25.98	23,274
05-21-08	907.0000	Hess Corp	50.34	45,658	2.0	105.44	95,632	105.44	95,632
03-03-10	650.0000	Home Depot Inc	28.07	18,245	0.8	32.07	20,844	32.07	20,844
05-26-10	570.0000	Honeywell Intl Inc	39.03	22,247	1.0	42.53	24,244	42.53	24,244
05-21-08	2,315.0000	Intel Corp	19.45	45,027	1.9	22.69	52,519	22.69	52,519
05-21-08	341.0000	International Business Machines Corp	123.48	42,107	1.8	123.06	41,963	123.06	41,963
11-12-08	1,816.0000	J P Morgan Chase and Company	36.61	66,484	2.9	31.98	58,082	31.98	58,082
05-21-08	1,118.0000	Johnson and Johnson	59.06	66,029	2.8	60.98	68,176	60.98	68,176
05-26-10	472.0000	Johnson Controls Inc	26.87	12,683	0.5	27.99	13,212	27.99	13,212
05-21-08	1,429.0000	Lockheed Martin Corp	74.50	106,460	4.6	89.92	128,501	89.92	128,501
05-14-10	130.0000	Mastercard Inc CI A	199.53	25,939	1.1	212.70	27,651	212.70	27,651
04-29-09	1,263.0000	Medtronic Inc	36.27	45,809	2.0	34.47	43,535	34.47	43,535

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value		(d) Cost				
Date				Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
				Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued										
05-21-08	1,445.0000	Metlife Inc		37.76	54,563	2.3	47.80	69,070	47.80	69,070
01-06-10	1,023.0000	National Oilwell Varco Inc		33.07	33,831	1.5	45.43	46,475	45.43	46,475
05-21-08	887.0000	Nestle SA Spons ADR		48.24	42,789	1.8	41.88	37,151	41.88	37,151
		Repsting Reg Shs								
09-16-09	633.0000	Nike Inc Cl B		67.55	42,759	1.8	60.48	38,286	60.48	38,286
06-15-10	454.0000	Noble Corpbarr Namen Akt		30.91	14,033	0.6	30.89	14,023	30.89	14,023
05-21-08	1,374.0000	Northrop Grumman Corp		54.44	74,801	3.2	58.86	80,876	58.86	80,876
05-21-08	2,747.0000	Oracle Systems Corp		21.46	58,951	2.5	22.47	61,730	22.47	61,730
10-15-08	521.0000	Pepsico Inc		60.95	31,755	1.4	54.46	28,374	54.46	28,374
04-08-09	2,776.0000	Pfizer Inc		14.26	39,586	1.7	16.28	45,200	16.28	45,200
10-01-08	1,158.0000	PG and E Corporation		41.10	47,594	2.0	38.85	44,993	38.85	44,993
05-21-08	1,935.0000	Phillip Morris International Inc		45.84	88,700	3.8	49.19	95,190	49.19	95,190
01-20-10	695.0000	PNC Financial Service Group Inc		56.50	39,267	1.7	57.44	39,921	57.44	39,921
05-21-08	698.0000	PPG Inds Inc		60.41	42,166	1.8	59.02	41,195	59.02	41,195
06-02-09	1,003.0000	Prudential Financial Inc		53.66	53,821	2.3	48.05	48,194	48.05	48,194
05-21-08	986.0000	Public Service Enterprises Group Inc		31.33	30,891	1.3	35.65	35,154	35.65	35,154
03-24-10	828.0000	St Jude Medical Inc		36.09	29,883	1.3	41.11	34,042	41.11	34,042
06-30-10	275.0000	Stanley Black Decker Inc		50.52	13,893	0.6	50.97	14,016	50.97	14,016
12-04-08	488.0000	Total S A Spons ADR		44.64	21,784	0.9	51.62	25,189	51.62	25,189
04-01-09	971.0000	Travelers Companies Inc		49.25	47,822	2.1	45.60	44,279	45.60	44,279
05-21-08	733.0000	United Technologies Corp		64.91	47,579	2.0	69.21	50,734	69.21	50,734
05-21-08	2,154.0000	Vodafone Group Plc ADR		20.67	44,523	1.9	26.38	56,824	26.38	56,824
04-15-09	1,900.0000	Wells Fargo and Co		25.60	48,640	2.1	26.05	49,499	26.05	49,499
					2,270,945	97.4 %		2,531,586		2,531,586
Cash and Equivalents										
		Cash Balance to be swept			1,843	0.1		1,843		1,843

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010

EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value		(d) Cost			
		Market Value (\$)	Assets	Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)		
Date		Unit	Total	Unit	Total	Unit	Total
Cash and Equivalents - Continued							
	JPMorgan Prime Money		58,767		58,767		58,767
	Market Investor Sh						
			<u>60,610</u>		<u>60,610</u>		<u>60,610</u>
			2.6 %				
Total Portfolio			2,331,555		2,592,196		2,592,196
			100.0 %				

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)	Assets		Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)		
			Unit	Total		Unit	Total	Unit	Total
Common Stock									
09-03-09	65.0000	Amedisys Inc	43.98	2,859	1.2	33.07	2,149	33.07	2,149
05-22-08	250.0000	American Medical Systems Holdings Inc	22.12	5,530	2.4	14.73	3,682	14.73	3,682
12-09-09	290.0000	Amern Axle and Mfg Hldgs Inc	7.33	2,126	0.9	7.76	2,249	7.76	2,249
05-22-08	130.0000	Ansys Inc	40.57	5,274	2.3	42.45	5,518	42.45	5,518
02-25-10	225.0000	Arvinmeritor Inc	13.10	2,947	1.3	10.90	2,452	10.90	2,452
10-20-08	110.0000	Bally Technologies Inc	32.39	3,563	1.5	19.15	2,107	19.15	2,107
11-14-08	140.0000	Blomarin Pharmaceuticals Inc	18.96	2,654	1.1	17.26	2,416	17.26	2,416
02-13-09	185.0000	BJS Restaurants Inc	23.60	4,366	1.9	11.19	2,070	11.19	2,070
01-29-10	170.0000	Brigham Exploration Company	15.38	2,615	1.1	13.76	2,339	13.76	2,339
06-25-10	95.0000	Bruker Corp	12.16	1,155	0.5	13.27	1,261	13.27	1,261
10-10-08	135.0000	Cash America International Inc	34.27	4,626	2.0	26.42	3,567	26.42	3,567
05-22-08	105.0000	Centene Corp Del	21.50	2,257	1.0	19.71	2,070	19.71	2,070
02-24-10	225.0000	Chicos Fas Inc	9.88	2,223	1.0	13.95	3,138	13.95	3,138
08-28-09	75.0000	Choice Hotels Intl Inc	30.21	2,266	1.0	33.80	2,535	33.80	2,535
05-22-08	120.0000	Coherent Inc	34.30	4,116	1.8	30.80	3,696	30.80	3,696
06-30-09	80.0000	Colinstar Inc	42.97	3,438	1.5	29.06	2,325	29.06	2,325
05-22-08	160.0000	Cutera Inc	9.21	1,474	0.6	11.05	1,768	11.05	1,768
03-30-09	140.0000	DTS Inc	32.87	4,602	2.0	24.00	3,360	24.00	3,360
05-13-09	100.0000	Duff and Phelps Corp Glass A	12.63	1,263	0.5	15.46	1,546	15.46	1,546
05-22-08	235.0000	Eclipsys Corp	17.84	4,192	1.8	13.07	3,073	13.07	3,073
12-22-09	185.0000	EMS Technologies Inc	15.02	2,779	1.2	13.74	2,542	13.74	2,542
03-10-09	200.0000	First Commonwealth Finl Corp	5.25	1,050	0.5	7.30	1,460	7.30	1,460
05-22-08	205.0000	Genesco Inc	26.31	5,394	2.3	19.38	3,973	19.38	3,973
05-22-08	225.0000	Geo Group Inc	20.75	4,669	2.0	23.25	5,231	23.25	5,231

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
Date			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
07-29-09	330.0000	Gleacher Company Inc	2.55	841	0.4	5.32	1,756	5.32	1,756
05-05-09	245.0000	Graftech International Ltd	14.62	3,582	1.5	11.29	2,765	11.29	2,765
02-12-09	55.0000	Herbalife Limited USD Common Shares	46.05	2,533	1.1	20.57	1,131	20.57	1,131
12-17-08	480.0000	Huntsman Corp	8.67	4,162	1.8	3.05	1,466	3.05	1,466
05-22-08	90.0000	Icon Public Limited Company Spons ADR	28.89	2,600	1.1	30.27	2,725	30.27	2,725
03-20-09	180.0000	Informatica Corp	23.88	4,298	1.9	18.80	3,383	18.80	3,383
05-22-08	90.0000	Landstar System Inc	38.99	3,509	1.5	52.54	4,729	52.54	4,729
10-13-08	112.0000	Lincare Holdings Inc	32.51	3,641	1.6	15.53	1,739	15.53	1,739
02-12-09	180.0000	Lufkin Inds Inc	38.99	7,018	3.0	17.34	3,121	17.34	3,121
03-26-10	75.0000	Madden Steven Limited	31.52	2,364	1.0	32.50	2,438	32.50	2,438
04-30-09	145.0000	Medassets Inc	23.08	3,347	1.4	17.48	2,534	17.48	2,534
04-22-10	195.0000	MGIC Investment Corp	6.89	1,344	0.6	11.97	2,334	11.97	2,334
09-04-08	130.0000	Monster Worldwide Inc	11.65	1,514	0.7	19.24	2,501	19.24	2,501
05-21-10	105.0000	NBTY Inc	34.01	3,571	1.5	34.81	3,655	34.81	3,655
05-22-08	200.0000	Netezza Corp	13.68	2,736	1.2	11.59	2,317	11.59	2,317
02-13-09	85.0000	Northwest Pipe Company	19.00	1,615	0.7	30.22	2,569	30.22	2,569
04-29-09	545.0000	On Semiconductor Corp	6.38	3,477	1.5	5.83	3,180	5.83	3,180
02-13-09	85.0000	Onyx Pharmaceuticals Inc	21.59	1,835	0.8	29.61	2,517	29.61	2,517
11-10-09	75.0000	Optionsxpress Holdings Incorporated	15.74	1,180	0.5	16.12	1,209	16.12	1,209
05-22-08	80.0000	Oyo Geospace Corp	48.48	3,878	1.7	55.41	4,433	55.41	4,433
06-03-10	220.0000	Pinnacle Entertainment Inc	9.46	2,081	0.9	11.63	2,559	11.63	2,559
05-22-08	75.0000	Quality Systems Inc	57.99	4,349	1.9	35.53	2,665	35.53	2,665
05-22-08	140.0000	Radiant Systems Inc	14.46	2,024	0.9	13.27	1,858	13.27	1,858
06-17-09	130.0000	Redwood Trust Inc	14.64	1,903	0.8	14.45	1,878	14.45	1,878
05-19-09	75.0000	Regal Beloit Corp	55.78	4,183	1.8	43.14	3,236	43.14	3,236
07-28-09	75.0000	Regeneron Pharmaceuticals Inc	22.32	1,674	0.7	21.55	1,616	21.55	1,616

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
03-13-09	175.0000	Ritchie Brothers Auctioneers Inc	18.22	3,188	1.4	19.48	3,409	19.48	3,409
01-05-10	100.0000	Riverbed Technology Inc	27.62	2,762	1.2	24.00	2,400	24.00	2,400
02-18-09	180.0000	Rovi Corp	37.91	6,824	2.9	16.35	2,944	16.35	2,944
04-05-10	25.0000	Salix Pharmaceuticals Ltd	39.03	976	0.4	39.54	989	39.54	989
08-12-09	90.0000	Seattle Genetics Inc WA	11.99	1,079	0.5	11.44	1,030	11.44	1,030
03-16-09	350.0000	Shuffle Master Inc	8.01	2,803	1.2	2.76	966	2.76	966
06-23-09	145.0000	Sothebys CI A	22.87	3,316	1.4	13.04	1,891	13.04	1,891
03-11-10	130.0000	Successfactors Inc	20.79	2,703	1.2	20.00	2,600	20.00	2,600
05-25-10	115.0000	Tenneco Inc	21.06	2,422	1.0	20.25	2,329	20.25	2,329
07-14-09	200.0000	Teradyne Inc	9.75	1,950	0.8	6.87	1,374	6.87	1,374
05-22-08	185.0000	Thoratec Corporation	42.73	7,905	3.4	15.89	2,939	15.89	2,939
05-22-08	435.0000	Tibco Software Inc	12.08	5,246	2.3	7.99	3,475	7.99	3,475
02-23-10	190.0000	Titanium Metals Corp	17.59	3,342	1.4	12.24	2,326	12.24	2,326
04-16-10	55.0000	Triumph Group Inc	66.63	3,665	1.6	71.39	3,927	71.39	3,927
05-12-09	40.0000	UMB Financial Corp	35.56	1,422	0.6	46.49	1,860	46.49	1,860
01-14-10	25.0000	Unit Corp	40.59	1,015	0.4	48.51	1,213	48.51	1,213
05-22-08	180.0000	Universal Electrs Inc	16.63	2,993	1.3	24.52	4,414	24.52	4,414
01-12-09	170.0000	Varian Semiconductor Equipmnt Assoc	28.66	4,872	2.1	19.82	3,369	19.82	3,369
02-01-10	70.0000	Veeco Instruments Inc DE	34.28	2,400	1.0	32.94	2,306	32.94	2,306
05-22-08	80.0000	Vital Images Inc	12.75	1,020	0.4	15.00	1,200	15.00	1,200
10-29-09	165.0000	Vitamin Shoppe Inc	25.65	4,232	1.8	19.90	3,283	19.90	3,283
06-22-10	75.0000	Wabco Holdings Inc	31.48	2,361	1.0	34.70	2,603	34.70	2,603
05-22-08	115.0000	Waste Connections Inc	34.89	4,012	1.7	31.41	3,613	31.41	3,613
				225,209	97.2 %		189,299		189,299
Cash and Equivalents									
		Cash Balance to be swept		3,788	1.6		3,788		3,788

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value		(d) Cost	
		Market Value (\$)	Assets	Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)
Date		Unit	Total	Unit	Total
Cash and Equivalents - Continued					
	JPMorgan Prime Money		2,788		2,788
	Market Investor Sh		1.2		2,788
			<u>6,576</u>		<u>6,576</u>
			2.8 %		6,576
Total Portfolio			231,785		195,875
			100.0 %		195,875

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
			Unit	Total		Unit	Total	Unit	Total
Common Stock									
05-30-08	391.0000	ABM Inds Inc	20.95	8,191	2.5	21.55	8,425	21.55	8,425
05-30-08	1,271.0000	Ares Capital Corporation	12.53	15,926	4.9	12.31	15,646	12.31	15,646
05-30-08	391.0000	Balchem Corp	25.00	9,775	3.0	16.35	6,394	16.35	6,394
03-30-09	180.0000	Carbo Ceramics Inc	72.19	12,994	4.0	27.59	4,966	27.59	4,966
01-20-09	291.0000	Cass Information Systems Inc	34.25	9,967	3.1	29.88	8,696	29.88	8,696
05-30-08	343.0000	Clarcor Inc	35.52	12,183	3.7	43.21	14,821	43.21	14,821
06-22-10	343.0000	Computer Services Inc KY	20.25	6,946	2.1	19.70	6,757	19.70	6,757
06-19-08	416.0000	Entertainment Pptys Tr SBI	38.07	15,837	4.9	16.12	6,706	16.12	6,706
02-06-09	632.0000	Federated Invs Inc PA Cl B Non Voting	20.71	13,089	4.0	23.75	15,010	23.75	15,010
03-30-09	410.0000	Graco Incorporated	28.19	11,558	3.6	22.59	9,264	22.59	9,264
06-10-10	410.0000	Henry Jack and Assocs Inc	23.88	9,791	3.9	23.49	9,629	23.49	9,629
05-24-10	161.0000	IShares Russell 2000 Value Index Fd	57.04	9,183	2.8	61.59	9,916	61.59	9,916
05-30-08	261.0000	Landauer Inc	60.88	15,890	4.9	59.46	15,519	59.46	15,519
05-30-08	286.0000	Landstar System Inc	38.99	11,151	3.4	55.82	15,963	55.82	15,963
04-07-10	408.0000	Life Partners Hldgs Inc	20.46	8,348	2.6	21.23	8,663	21.23	8,663
05-30-08	196.0000	Lincoln Electric Holdings Inc	50.99	9,994	3.1	82.35	16,141	82.35	16,141
05-30-08	335.0000	Matthews Intl Corp Cl A	29.28	9,809	3.0	47.40	15,880	47.40	15,880
05-30-08	574.0000	McGrath Rentcorp	22.78	13,076	4.0	27.81	15,961	27.81	15,961
05-30-08	483.0000	Owens and Minor Inc Holdings Company	28.38	13,708	4.2	31.66	15,294	31.66	15,294
07-30-09	206.0000	RLI Corp	52.51	10,817	3.3	50.61	10,425	50.61	10,425
12-11-08	209.0000	Roper Industries Inc	55.96	11,696	3.6	41.24	8,618	41.24	8,618
04-27-10	224.0000	Suffolk Bancorp	30.94	6,931	2.1	31.48	7,052	31.48	7,052
05-30-08	345.0000	Syntel Inc	33.95	11,713	3.6	32.55	11,231	32.55	11,231
05-30-08	544.0000	Tempur Pedic International Inc	30.75	16,728	5.1	10.85	5,902	10.85	5,902

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
05-30-08	360.0000	WD 40 Company	33.40	12,024	3.7	34.85	12,545	34.85	12,545
05-30-08	638.0000	World Fuel Services Corp	25.94	16,550	5.1	12.03	7,673	12.03	7,673
05-30-08	219.0000	Young Innovations Inc	28.15	6,165	1.9	19.70	4,315	19.70	4,315
				310,037	95.4 %		287,415		287,415
Cash and Equivalents									
		Cash Balance to be swept		530	0.2		530		530
		JPMorgan Prime Money		14,536	4.5		14,536		14,536
		Market Investor Sh							
				15,066	4.8 %		15,066		15,066
Total Portfolio				325,104	100.0 %		302,482		302,482

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value		(a) (b) Identity of Issue, Borrower, Lessor or Similar Party		(e) Current value			(d) Cost		
					Market Value (\$)	Assets		Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)	
					Unit	Total		Unit	Total	
Common Stock										
08-22-09	271.0000	Adidas AG Spons ADR			24.15	6,545	1.2	25.43	6,891	6,891
05-29-08	236.0000	America Movil SA De Cv			47.50	11,210	2.1	48.92	11,545	11,545
		Spons ADR Sr L								
05-29-08	138.0000	Bayer AG Spons ADR			55.80	7,700	1.5	69.48	9,589	9,589
01-28-10	547.0000	Bayerische Motorens			16.15	8,834	1.7	14.46	7,909	7,909
		Werke AG ADR								
02-06-09	85.0000	BG Group Plc ADR Final			74.70	6,349	1.2	83.25	7,076	7,076
		Installment								
05-29-08	229.0000	BHP Billiton Limited Spons			61.99	14,196	2.7	76.80	17,587	17,587
		ADR								
05-29-08	240.0000	BNP Paribas Spons ADR			27.49	6,598	1.3	40.98	9,835	9,835
		Repqtsq 1 4 Sh								
06-03-09	100.0000	British Amern Tobacco Plc			63.30	6,330	1.2	59.75	5,975	5,975
		Spons ADR 25P								
05-29-08	153.0000	Bunzl Plc Spons ADR			50.41	7,713	1.5	53.38	8,168	8,168
05-29-08	86.0000	Canadian National Railway			57.38	4,935	0.9	52.21	4,490	4,490
		Company								
05-29-08	104.0000	Genovus Energy Inc			25.79	2,682	0.5	31.28	3,253	3,253
03-04-10	481.0000	Centrica Plc Spons ADR			17.68	8,504	1.6	17.51	8,421	8,421
05-29-08	639.0000	Cheung Kong Holdings			11.36	7,259	1.4	14.32	9,153	9,153
		ADR								
05-29-08	99.0000	Cnooc Ltd Spons ADR			170.17	16,847	3.2	164.76	16,311	16,311
02-25-09	301.0000	Coca Cola Amatil Ltd Spons			20.06	6,038	1.1	12.69	3,821	3,821
		ADR								
05-29-08	215.0000	Coca Cola Hellenic Bottling			21.15	4,547	0.9	41.51	8,924	8,924
		Co Spon ADR								
05-29-08	1,389.0000	Compass Group Plc Spons			7.68	10,668	2.0	6.50	9,023	9,023
		ADR								
02-25-09	581.0000	CSL Limited ADR			13.66	7,936	1.5	12.11	7,035	7,035
06-23-09	570.0000	Danone Sponsored ADR			10.63	6,059	1.2	10.78	6,145	6,145
11-06-08	38.0000	Denso Corp ADR			111.75	4,246	0.8	82.77	3,145	3,145

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)	Assets		Cost Excluding Reinvested Divs / Int (\$)	Cost Including Reinvested Divs / Int (\$)		
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
05-29-08	104.0000	Encana Corp	30.34	3,155	0.6	33.90	3,525	33.90	3,525
11-04-09	97.0000	Fresenius Medical Care AG and CO ADR	53.69	5,208	1.0	50.25	4,874	50.25	4,874
04-01-10	267.0000	Gazprom O A O Spons ADR	18.81	5,022	1.0	23.87	6,374	23.87	6,374
07-22-08	376.0000	Grupo Televisa SA de Cv GDR Reprsg Ord	17.41	6,546	1.2	21.95	8,252	21.95	8,252
05-29-08	241.0000	Hutchison Whampoa Ltd ADR	30.70	7,399	1.4	46.68	11,250	46.68	11,250
05-29-08	216.0000	Imperial Tobacco Grp Plc Spons ADR	55.71	12,033	2.3	75.26	16,257	75.26	16,257
01-28-10	228.0000	Industrial Commercl bk China Asia ADR	36.49	8,320	1.6	37.60	8,573	37.60	8,573
05-29-08	165.0000	Infosys Technology Ltd Spons ADR	59.91	9,885	1.9	38.49	6,350	38.49	6,350
05-29-08	227.0000	International Power Plc Spons ADR	45.20	10,260	2.0	63.75	14,471	63.75	14,471
05-20-10	775.0000	Jullus Baer Group Ltd	5.70	4,417	0.8	5.78	4,480	5.78	4,480
05-29-08	590.0000	Keppel Ltd Spons ADR	12.23	7,216	1.4	15.44	9,110	15.44	9,110
06-22-10	614.0000	Kingfisher Plc Spons ADR Par 15 5 7 Pen	6.24	3,831	0.7	6.69	4,106	6.69	4,106
05-29-08	349.0000	Komatsu Ltd Spons ADR	18.11	6,320	1.2	24.17	8,435	24.17	8,435
08-26-09	476.0000	Koninklijke Ahold NV Spons ADR	12.35	5,879	1.1	12.56	5,979	12.56	5,979
05-29-08	261.0000	Nestle SA Spons ADR Repsting Reg Shs	48.24	12,591	2.4	42.35	11,053	42.35	11,053
05-29-08	502.0000	Nidec Corp Spons ADR	20.90	10,492	2.0	13.82	6,937	13.82	6,937
10-20-09	154.0000	Novartis AG Spons ADR	48.32	7,441	1.4	47.76	7,355	47.76	7,355
05-29-08	110.0000	Novo Nordisk A S ADR	81.02	8,912	1.7	61.10	6,721	61.10	6,721
05-29-08	310.0000	Open Joint Stock Vimpel Comm Spons ADR	16.90	5,239	1.0	28.59	8,864	28.59	8,864

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
05-29-08	159.0000	Petroleo Brasileiro SA Petrobras ADR	34.32	5,457	1.0	62.18	9,887	62.18	9,887
05-29-08	386.0000	Petroleum Geo Svcs ASA Spons ADR	8.47	3,269	0.6	22.75	8,781	22.75	8,781
11-18-08	157.0000	Philippine Long Dist Tel Co ADR	50.97	8,002	1.5	45.78	7,188	45.78	7,188
06-26-08	242.0000	Reed Elsevier Plc Spons ADR	29.30	7,091	1.3	39.75	9,619	39.75	9,619
05-29-08	401.0000	Roche Holdings Limited Spons ADR	34.30	13,754	2.6	40.08	16,074	40.08	16,074
02-25-09	438.0000	Royal KPN N V Spons ADR	12.77	5,593	1.1	13.18	5,774	13.18	5,774
07-31-09	99.0000	SAP Aktiengesellschaft Spons ADR	44.30	4,386	0.8	46.81	4,634	46.81	4,634
05-29-08	526.0000	Sharp Corp ADR J	10.57	5,560	1.1	15.39	8,093	15.39	8,093
05-29-08	173.0000	Shire Plc	61.38	10,619	2.0	44.46	7,691	44.46	7,691
02-23-09	74.0000	Smith and Nephew Plc Spons ADR	47.00	3,478	0.7	36.48	2,700	36.48	2,700
05-29-08	230.0000	Syngenta AG Spons ADR	45.85	10,545	2.0	55.62	12,793	55.62	12,793
05-29-08	947.0000	Taiwan Semiconductor Mfg Co Spons ADR	9.76	9,243	1.8	10.90	10,319	10.90	10,319
09-10-09	204.0000	Talisman Energy Inc	15.18	3,097	0.6	16.97	3,463	16.97	3,463
05-29-08	42.0000	Telefonica SA Spons ADR	55.53	2,332	0.4	65.81	2,764	65.81	2,764
05-29-08	586.0000	Tesco Plc Spons ADR	16.93	9,921	1.9	21.86	12,812	21.86	12,812
05-29-08	332.0000	Teva Pharmaceutical Industries Ltd ADR	51.99	17,261	3.3	45.35	15,055	45.35	15,055
05-29-08	251.0000	TNT N V Spons ADR	25.25	6,338	1.2	31.76	7,972	31.76	7,972
05-29-08	161.0000	Total S A Spons ADR	44.64	7,187	1.4	65.34	10,520	65.34	10,520
05-29-08	74.0000	Toyota Motor Corp Spons ADR	68.57	5,074	1.0	87.52	6,476	87.52	6,476
05-29-08	245.0000	Transcanada Corp	33.43	8,190	1.6	35.79	8,770	35.79	8,770
05-29-08	131.0000	Trend Micro Inc Spons ADR	27.05	3,544	0.7	34.55	4,526	34.55	4,526

THE BURGER IRON COMPANY EMPLOYEES' RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS (HELD AT END OF YEAR), CONTINUED
JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002

Date	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(e) Current value			(d) Cost			
			Market Value (\$)		Assets	Cost Excluding Reinvested Divs / Int (\$)		Cost Including Reinvested Divs / Int (\$)	
			Unit	Total		Unit	Total	Unit	Total
Common Stock - Continued									
02-19-10	205.0000 Unilever NV New York Shares		27.32	5,601	1.1	30.59	6,270	30.59	6,270
06-12-08	574.0000 Vodafone Group Plc ADR		20.67	11,865	2.3	23.19	13,309	23.19	13,309
05-29-08	151.0000 WPP Plc ADR		46.81	7,088	1.3	53.64	8,099	53.64	8,099
				469,838	89.4 %		520,854		520,854
Preferred Stock									
05-05-10	321.0000 Banco Bradesco SA Spons ADR Repstg Pfd		15.86	5,091	1.0	17.44	5,598	17.44	5,598
				5,091	1.0 %		5,598		5,598
Cash and Equivalents									
	Cash Balance to be swept			(568)	(0.1)		(568)		(568)
	JPMorgan Prime Money			51,158	9.7		51,158		51,158
	Market Investor Sh			50,590	9.6 %		50,590		50,590
Total Portfolio				525,519	100.0 %		577,042		577,042

THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN

SCHEDULE H, LINE 4(i)-SCHEDULE OF ASSETS
(HELD AT END OF YEAR), CONTINUED

JUNE 30, 2010

EIN-34-0122750 PLAN NUMBER 002

(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Money Market Funds			
FirstMerit Trust Company*	Federated Inv Prime Obligations Fund, 84,772.77 units	\$ 84,773	\$ 84,773
JPMorgan Prime Money	Money market fund	1,239	<u>1,239</u> 86,012
United States Treasury notes			
United States Treasury notes	\$287,000 par value; 5.75% August 15, 2010	290,333	288,963
United States Treasury notes	\$225,000 par value; 4.375% August 15, 2012	231,258	243,018
United States Treasury notes	\$150,000 par value; 4.250% November 15, 2013	149,906	165,422
United States Treasury notes	\$235,000 par value; 5.125% May 15, 2016	238,782	274,233
United States Treasury notes	\$250,000 par value; 4.000% August 15, 2018	257,500	<u>274,980</u> 1,246,616
Mutual fund			
Vanguard Growth Index Fund Signal Shares*	Mutual fund 12,463.46 shares	636,591	<u>289,028</u>
			<u><u>\$ 5,295,830</u></u>

* Party-in-interest

**THE BURGER IRON COMPANY
EMPLOYEES' RETIREMENT INCOME PLAN**

**SCHEDULE H, LINE 4(j)-SCHEDULE OF REPORTABLE TRANSACTIONS
FOR THE YEAR ENDED JUNE 30, 2010
EIN-34-0122750 PLAN NUMBER 002**

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii) - Series of transactions in excess of 5% of Plan assets						
JPMorgan Prime Money	Money market fund	\$ 364,547	\$ -	\$ 364,547	\$ 364,547	\$ -

There were no category (i), (ii) and (iv) reportable transactions during the year ended June 30, 2010.