

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	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 10/01/2009 and ending 07/13/2010	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☒ final return/report ☐ an amended return/report ☒ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan MCDONALD HOPKINS CO., LPA PENSION PLAN AND TRUST	1b Three-digit plan number (PN) ▶ 004
	1c Effective date of plan 10/01/2003
2a Plan sponsor's name and address (employer, if for single-employer plan) MCDONALD HOPKINS LLC 600 SUPERIOR AVENUE, E., SUITE 2100 CLEVELAND, OH 44114	2b Employer Identification Number (EIN) 34-1059058 2c Plan sponsor's telephone number 216-348-5400 2d Business code (see instructions) 541110
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") MCDONALD HOPKINS LLC 600 SUPERIOR AVENUE, E., SUITE 2100 CLEVELAND, OH 44114	3b Administrator's EIN 34-1059058 3c Administrator's telephone number 216-348-5400
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN 4c PN
5a Total number of participants at the beginning of the plan year	5a 69
b Total number of participants at the end of the plan year	5b 0
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2061778	0
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	2061778	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	1522	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1522
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	2015819	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	33339	
g Other expenses	8g	14142	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		2063300
i Net income (loss) (subtract line 8h from line 8c)	8i		-2061778
j Transfers to (from) the plan (see instructions)	8j		

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

1B 1H

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

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

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

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** 0

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

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

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

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	05/12/2011	DALE R. VLASEK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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 10/01/2009 and ending 07/13/2010

▶ **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>MCDONALD HOPKINS CO., LPA PENSION PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MCDONALD HOPKINS LLC</u>	D Employer Identification Number (EIN) <u>34-1059058</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>10</u> Day <u>01</u> Year <u>2009</u>	
2 Assets:	
a Market value	2a <u>2061777</u>
b Actuarial value	2b <u>2061777</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>4</u> <u>20068</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>2008369</u>
(3) Total active	3c(3) <u>65</u> <u>2008369</u>
d Total	3d <u>69</u> <u>2028437</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>6.09</u> %
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>05/11/2011</u>
Signature of actuary <u>PATRICK GABEL</u>	Date <u>11-06661</u>
Type or print name of actuary <u>PRICEWATERHOUSECOOPERS LLP</u>	Most recent enrollment number <u>312-298-2000</u>
Firm name <u>ONE NORTH WACKER</u> <u>CHICAGO, IL 60606-2807</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)	15917	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	15917	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 _____%		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.....		
12	Reduction in balances due to elections or deemed elections.....	15917	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	101.64 %
15	Adjusted funding target attainment percentage.....	15	101.64 %
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	101.87 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	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 0
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: 4.48 %	2nd segment: 6.20 %	3rd segment: 6.42 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	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	
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		
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	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
		0
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
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

McDonald Hopkins Co., LPA Pension Plan
EIN 34-1059058 PN 004
Attachment to the 2009 Schedule SB (Form 5500)
Schedule of Active Participant Data

A. Age - Service Distribution of Active Participants as of October 1, 2009

Age	Completed Years of Benefit Service on October 1, 2009										TOTAL
	<1	1 -4	5 -9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
0 - 24	0	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0	0
30 - 34	0	0	0	0	0	0	0	0	0	0	0
35 - 39	0	3	3	0	0	0	0	0	0	0	6
40 - 44	0	6	6	0	0	0	0	0	0	0	12
45 - 49	0	8	8	0	0	0	0	0	0	0	16
50 - 54	0	6	7	0	0	0	0	0	0	0	13
55 - 59	0	1	8	0	0	0	0	0	0	0	9
60 - 64	0	1	7	0	0	0	0	0	0	0	8
65 - 69	0	0	1	0	0	0	0	0	0	0	1
70 +	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	25	40	0	0	0	0	0	0	0	65

*Because less than 1,000 active employees are being reported, no average compensation data needs to be reported.

McDonald Hopkins Co., LPA Pension Plan
EIN 34-1059058 PN 004
Attachment to the 2009 Schedule SB (Form 5500)
Statement of Actuarial Assumptions/Methods

A. Actuarial Assumptions

Mortality after retirement	The combined static sex-distinct RP-2000 Healthy Annuitant tables projected 7 years from the valuation date and Non-annuitant tables projected 15 years from the valuation date using projection scale AA as provided for small plans.
Mortality prior to retirement	None.
Termination	None.
Disability	None.
Salary scale	None.
Maximum compensation	Compensation was limited to \$245,000 for purposes of calculating benefits.
Provision for expenses	None.
Retirement age	Age 62.
Maximum benefit limitation under Section 415(b) of the Internal Revenue Code	\$195,000
Form of payment	It has been assumed that benefits will be paid in the normal annuity form applicable to the particular benefit.
Investment yield for funding calculations	6.00% per year, compounded annually. This rate is intended to represent the net yield after investment expenses over a future extended period of time.

McDonald Hopkins Co., LPA Pension Plan
EIN 34-1059058 PN 004
Attachment to the 2009 Schedule SB (Form 5500)
Statement of Actuarial Assumptions/Methods

Valuation Interest Rate

1st Segment Rate 4.48%

2nd Segment Rate 6.20%

3rd Segment Rate 6.42%

Future Yield In any calculation where an estimate of future yield is necessary, the interest rate applicable for that calculation will be used.

Asset valuation method Market value.

Benefits not valued None.

McDonald Hopkins Co., LPA Pension Plan
EIN 34-1059058 PN 004
Attachment to the 2009 Schedule SB (Form 5500)
Statement of Actuarial Assumptions/Methods

B. Actuarial Cost Method for Funding Calculations

The actuarial cost method used in this valuation is the traditional unit credit method.

The actuarial accrued liability is calculated as the actuarial present value of the benefits accrued in periods prior to the valuation year. The unfunded actuarial accrued liability is the actuarial accrued liability on the valuation date less the actuarial value of assets.

The actuarial accrued liability is funded in segments. A new segment is established each year for the gain or loss incurred when actual experience differs from expectations based upon the actuarial assumptions. Additional segments are established for plan, assumption or funding method changes.

The normal cost is the present value of the benefits earned in the year.

**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 10/01/2009 and ending 07/13/2010

▶ **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.

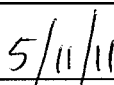
A Name of plan McDonald Hopkins Co., LPA Pension Plan and Trust	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF McDonald Hopkins Co., LPA	D Employer Identification Number (EIN) 34-1059058
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>10</u> Day <u>1</u> Year <u>2009</u>		
2 Assets:		
a Market value.....	2a	2,061,777
b Actuarial value.....	2b	2,061,777
3 Funding target/participant count breakdown		
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	4
c For active participants:		
(1) Non-vested benefits.....	3c(1)	0
(2) Vested benefits.....	3c(2)	2,008,369
(3) Total active	3c(3)	65
d Total.....	3d	69
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	6.09 %
6 Target normal cost.....	6	0

Statement by Enrolled Actuary

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

SIGN HERE		
Signature of actuary		Date
PATRICK GABEL		10-06661
Type or print name of actuary		Most recent enrollment number
PRICEWATERHOUSECOOPERS LLP		(312) 298-2000
Firm name		Telephone number (including area code)
ONE NORTH WACKER		
CHICAGO IL 60606-2807		
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)	15,917	0
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	15,917	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 _____ %		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.....		
12 Reduction in balances due to elections or deemed elections.....	15,917	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	101.64 %
15 Adjusted funding target attainment percentage.....	15	101.64 %
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	101.87 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	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	0

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: 4.48 %	2nd segment: 6.20 %	3rd segment: 6.42 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

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

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	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	
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		
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	0
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
		0
36 Additional cash requirement (item 34 minus item 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	37	0
38 Interest-adjusted excess contributions for current year (see instructions)	38	0
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

McDonald Hopkins Co., LPA Pension Plan
EIN 34-1059058 PN 004
Attachment to the 2009 Schedule SB (Form 5500)
Summary of Plan Provisions

Plan name	McDonald Hopkins Co., LPA Pension Plan
Effective Date	October 1, 2003.
Eligible Employees	Employees of the Employer who are in Group 1, Group 2, Group 3, or Group 4 as defined by the Plan.
Employer	McDonald Hopkins Co., LPA
Shareholder	An Employee who is a shareholder in the Employer, other than a contract shareholder.
Entry Date	The date an Eligible Employee commences to be a Participant in the Plan. The Entry Dates shall be the first day of October and April during a Plan Year.
Eligibility Requirements	An Eligible Employee shall become a Participant on the Entry Date next following the date upon which the Eligible Employee completes one Year of Eligibility Service, provided that the Eligible Employee is employed by the Employer on such Entry Date. Each Eligible Employee who has met these eligibility requirements as of the Effective Date and is employed by the Employer on the date that this Plan is adopted shall become a Participant as of the Effective Date, and an Eligible Employee who is not employed on the date of adoption shall not be a Participant.
Compensation	Net earned income.
Points Compensation	Base compensation, as determined by the Board of Directors of the Employer, as of the first day of any Plan Year.
Retirement dates:	
Normal	The date a Participant attains age 62.
Late	The first day of the calendar month coincident with or next following the date upon which a Participant actually retires after his Normal Retirement Date.

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Summary of Plan Provisions

- Group 1** Any Participating Shareholder who, as of the later of the first day of any Plan Year or his Entry Date who has points Compensation in excess of \$200,000 and:
1. has attained age 55 as of the Effective Date; and
 - a. Is a Department Manager, Member of the Board of Directors, Shareholder In Charge of an Office, or President of the Employer; or
 2. is Secretary of Treasurer of the Employer; or
 3. is the Marketing Shareholder of the Employer; or
 4. is the Commercial and Business Litigation Practice Group Chair of the Employer.
- Group 2** Any Participating Shareholder who, as of the later of the first day of any Plan Year or his Entry Date:
- (a) has Points Compensation in excess of 200,000 and
 - (b) is not in Group 1.
- Group 3** Any Participating Shareholder who, as of the later of the first day of any Plan Year or his Entry Date, is not in (a) Group 1 or (b) Group 2.
- Group 4** Any Non-Participating Shareholder, the Chief Financial Officer, or Director of Administration. For the Plan Year ending September 30, 2004, Non-Participating Shareholder includes any Employee who was approved in July 2004 to become a Non-Participating Shareholder as of October 1, 2004.

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Annuity Ratio Factor	If a Participant's age as of the Computation Date does not exceed Normal Retirement Age, then the Annuity Ratio Factor is one (1). If a Participant's age as of the Computation Date exceeds Normal Retirement Age, then the Annuity Ratio Factor is the product of (a) 1.06 and (b) the ratio of the present value of a monthly annuity for life computed as of the age of the Participant as of the last day of the immediately preceding Plan Year to the present value of such annuity computed as of the Computation Date. The annuity shall be computed on the basis of the GATT Mortality Table, at the interest rate specified. However, the Annuity Ratio Factor is one (1) after the Participant's Benefit Commencement Date.
Coefficient Factor	For Group 1 the Coefficient Factor is 25, for Group 2 the Coefficient Factor is 10, for Group 3 the Coefficient Factor is 5, and for Group 4 the Coefficient Factor is 1/10.
Reciprocal Factor	The product of 1,000 and 1.06 raised to a power equal to the number of years from age Y to Normal Retirement Age, or 0 if Y is greater than Normal Retirement Age, divided by the present value of \$1 per annum payable for life commencing at the later of age Y or Participant's Normal Retirement Age on the basis of the GATT Mortality Table and six percent (6%) interest per annum.
Yield	The yield of the Plan's assets computed consistently with the date as of which Contributions are made. For purposes of computing an Actuarial Equivalent, the assumed Yield for all future years shall be equal to the interest rate used for computing such Actuarial Equivalent.
Normal form of benefit	Life annuity for single participants. Actuarially equivalent 50% joint and survivor annuity for married participants.
Preretirement death benefit	For the beneficiary of a deceased participant, a monthly benefit for life, actuarially equivalent to the participant's accrued benefit.
Termination benefit	Accrued Benefit at the time of termination.
Vesting	A Participant shall be 100% vested and have a nonforfeitable interest in his Accrued Benefit at all times.

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Accrued Benefit	Accrued Benefit (AB) equals the Adjusted Accrued Benefit for the preceding Plan Year plus the Incremental Accrued Benefit (AB).
Adjusted Accrued Benefit	Adjusted Accrued Benefit (AB') for the preceding Plan Year is equal to the Accrued Benefit for the preceding Plan Year multiplied by the Annuity Ratio Factor at 6.0% and $(1 + \text{Yield for the Plan Year})/1.06$.
Incremental AB	Incremental AB is equal to the minimum of the Maximum Accrual Margin and Incremental ABY.
Incremental TB	Incremental TB is the product of Z and 10% of the limit under section 415(b)(1)(A) of the Code for the 2004 limitation year, expressed as an annuity commencing at the later of Normal Retirement Age or the Participant's attained age over (2) the sum of AB' and any other benefit payable from any other defined benefit pension plan maintained by the Employer, also expressed as an annuity.
Incremental ABY	Incremental ABY is the product of Z, the Coefficient Factor and the Reciprocal Factor.
Z	Z is $m/12$, where m is the number of calendar months during the Plan Year for each of which a Participant is credited with at least one Hour of Service.
Maximum Accrual Margin	<p>The excess, if any, of:</p> <p>(1) The limit under Section 415(b)(1)(A) of the code for the 2004 Plan Year, expressed as an annuity commencing at the later of the Normal Retirement Age or the attained age and reflecting plan participation to date, over</p> <p>(2) The sum of Adjusted AB' and any other benefit payable from any other defined benefit pension plan maintained by the employer, also expressed as an annuity.</p>

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Change in Method

The method for valuing liabilities changed from an end of year valuation to a beginning of year valuation. The 2009 plan year was measured on 10/1/2009, whereas the 2008 plan year was measured on 9/30/2009.

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I. Weighted Average Retirement Age

All participants are assumed to retire at age 62.

II. Summary of Assumptions and Methods

Attached.

III. Summary of Plan Provisions

Attached.

IV. Schedule of Funding Standard Account Bases

The McDonald Hopkins Co., LPA Pension Plan does not have any amortizations or credits, therefore, the maintenance schedule of funding standard account bases is not applicable.

V. Schedule of Active Participant Data

Attached.

VI. Change in Method

Attached.