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.

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	art I Annual Report Identification Information							
For	or calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010							
Α	This return/report is for: single-employer plan	multiple-e	mployer plan (not multiemployer)	one-participant plan				
В	This return/report is for: first return/report	first return/report final return/report						
	an amended return/report	short plan	year return/report (less than 12 m	onths)				
С	Check box if filing under: Form 5558	automatic	extension		DFVC program			
	special extension (enter description	n)			_			
Pa	art II Basic Plan Information—enter all requested informa	ation						
	Name of plan			1b	Three-digit			
BPC	GROUP,LLC 401(K) PLAN				plan number 001			
				10	(PN) Effective date of plan			
		10	01/01/2004					
2a	Plan sponsor's name and address (employer, if for single-employer p	plan)		2b	Employer Identification Number			
BPC	GROUP,LLC				(EIN) 33-1022178			
489 I	FIFTH AVENUE, 27TH FLOOR			2c	Plan sponsor's telephone number 212-798-8200			
	/ YORK, NY 10017				Business code (see instructions)			
					523120			
3a BPC	Plan administrator's name and address (if same as Plan sponsor, en GROUP,LLC 489 FIFTH AV	nter "Same	e") 7TH FLOOR	3b	Administrator's EIN 33-1022178			
- . •	NEW YORK, I			3c	Administrator's telephone number			
					212-798-8200			
	If the name and/or EIN of the plan sponsor has changed since the las		port filed for this plan, enter the	4b	EIN			
	name, EIN, and the plan number from the last return/report. Sponsor	rs name		4c	PN			
5a	Total number of participants at the beginning of the plan year	5a	9					
b	Total number of participants at the end of the plan year				12			
С	Total number of participants with account balances as of the end of	the plan y	ear (defined benefit plans do not	5b				
	complete this item)			. 5c	8			
6a								
b	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.)							
	If you answered "No" to either 6a or 6b, the plan cannot use Fo		·					
Pa	art III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year			
а	Total plan assets	7a	38285	51	433282			
b	Total plan liabilities	7b						
С	Net plan assets (subtract line 7b from line 7a)	7c	38285	51	43328			
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total			
а	Contributions received or receivable from: (1) Employers	8a(1)						
	(2) Participants	8a(2)	387	' 5				
	(3) Others (including rollovers)	8a(3)						
b	Other income (loss)	8b	5026	64				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			54139			
d	Benefits paid (including direct rollovers and insurance premiums		365	18				
	to provide benefits)	8d	300					
e	Certain deemed and/or corrective distributions (see instructions)	8e		50				
t ~	Administrative service providers (salaries, fees, commissions)	8f						
g	Other expenses.	8g			3708			
n :	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			50431			
 	Net income (loss) (subtract line 8h from line 8c)	8i			30401			
J	Transfers to (from) the plan (see instructions)	8j						

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Par	t IV	Plan Characteristics							
)a									
00=4	. \/	Compliance Questions							
ort 0		Compliance Questions		Yes	No	<u> </u>	A		
-	Was	ng the plan year: there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	162	X		Amou	int	
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported no 10a.)	10b		X				
С	Was	the plan covered by a fidelity bond?	10c	Χ				2	50000
d		he plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty?	10d		X				
е	insur	e any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, ance service or other organization that provides some or all of the benefits under the plan? (See actions.)	10e		X				
f	Has	the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did t	he plan have any participant loans? (If "Yes," enter amount as of year end.)	10q		X				
h	If this	s is an individual account plan, was there a blackout period? (See instructions and 29 CFR .101-3.)	10h		X				
i		n was answered "Yes," check the box if you either provided the required notice or one of the ptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art	VI	Pension Funding Compliance							
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and cor						Yes	No
2	Is thi	s a defined contribution plan subject to the minimum funding requirements of section 412 of the Cod	e or se	ection 3	302 of I	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. Day Year								
	•	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13			12b				
		the minimum required contribution for this plan year		···· 	12c				
_	Senter the amount contributed by the employer to the plan for this plan year								
е	•	ne minimum funding amount reported on line 12d be met by the funding deadline?		<u> </u>		Yes	No	, П	N/A
	VII	Plan Terminations and Transfers of Assets			L				
		a resolution to terminate the plan been adopted during the plan year or any prior year?						Yes	X No
		s," enter the amount of any plan assets that reverted to the employer this year			13a				
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought			ntrol		П	Yes [X No

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

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):

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.

13c(2) EIN(s)

13c(3) PN(s)

SIGN	Filed with authorized/valid electronic signature.	05/16/2011	JOEL MAGERMAN
HERE	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