Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 09/01/2009 and ending 08/31/2010

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/01/1950

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
EASTER SEALS CENTRAL AND SOUTHEAST OHIO

3830 TRUEMAN COURT
HILLIARD, OH 43026

2b Employer Identification Number (EIN)
31-4379471

2c Sponsor's telephone number
614-228-5523

2d Business code (see instructions)
813000

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	06/14/2011	DOROTHY M. MOSER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	06/14/2011	DOROTHY M. MOSER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

DOROTHY M. MOSER
EASTER SEALS, INC.
233 SOUTH WACKER DRIVE, SUITE 2400
CHICAGO, IL 60606

3b Administrator's EIN: 36-2171729

3c Administrator's telephone number: 312-726-6200

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**	98
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**	11
b	Retired or separated participants receiving benefits	**6b**	19
c	Other retired or separated participants entitled to future benefits	**6c**	66
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	96
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	96
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:

1A 1G 1I

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)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)		**C** (Service Provider Information)
(5)	X	**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

For calendar plan year 2009 or fiscal plan year beginning 09/01/2009 and ending 08/31/2010

▶ **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
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
EASTER SEALS CENTRAL AND SOUTHEAST OHIO

D Employer Identification Number (EIN)
31-4379471

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 09 Day 01 Year 2009

2 Assets:

a	Market value	**2a**	1433330
b	Actuarial value	**2b**	1433330

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	18	721473
b	For terminated vested participants	**3b**	68	814728
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		165027
	(3) Total active	**3c(3)**	12	165027
d	Total	**3d**	98	1701228

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**	6.73 %
6	Target normal cost	**6**	52720

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

06/14/2011
Signature of actuary — Date

KATHLEEN E. MANNING, F.S.A.
Type or print name of actuary

11-03050
Most recent enrollment number

MWM CONSULTING GROUP
Firm name

312-987-4500
Telephone number (including area code)

55 E. JACKSON BLVD., SUITE 1000
CHICAGO, IL 60604-2254
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 [ ]

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)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of 9.26 %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		7231
	b Interest on (a) using prior year's effective rate of 6.29 %		455
	c Total available at beginning of current plan year to add to prefunding balance		7686
	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	84.25 %
15	Adjusted funding target attainment percentage	15	84.25 %
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	77.37 %
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
09/11/2009	25510				
03/12/2010	7940				
06/15/2010	16725				
09/13/2010	16725				
05/10/2011	47160				
			Totals ► 18(b)	114060	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	106875

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	
5.21 %	6.74 %	6.84 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	61

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**	52720

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	267898	52836
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**	105556

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0

36 Additional cash requirement (item 34 minus item 35)	**36**	105556
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	106875
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	1319
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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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 09/01/2009 and ending 08/31/2010

A Name of plan
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
EASTER SEALS CENTRAL AND SOUTHEAST OHIO

D Employer Identification Number (EIN)
31-4379471

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: NESS PENSION PLAN MASTER TRUST

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-1347393-001	M	1530390

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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 09/01/2009 and ending 08/31/2010

A Name of plan
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EASTER SEALS CENTRAL AND SOUTHEAST OHIO

D Employer Identification Number (EIN)
31-4379471

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)		63885
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	1433330	1530390
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1433330	1594275
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	3589	5284
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	3589	5284
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1429741	1588991

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	114060	
	(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)		114060
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		196860
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		310920
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	78649	
(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)		78649
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)	65695	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	7326	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		73021
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		151670
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		159250
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unqualified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [ ] Yes [X] No

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

(1) Name: TOPEL FORMAN, LLC **(2)** EIN: 36-2469413

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		150000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X	
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

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 09/01/2009 and ending 08/31/2010

A Name of plan
PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EASTER SEALS CENTRAL AND SOUTHEAST OHIO

D Employer Identification Number (EIN)
31-4379471

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): 94-1347393

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 of 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**

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):

---

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):

PENSION PLAN FOR EMPOYEES OF EASTER SEALS, INC. AS MAINTAINED BY EASTER SEALS OF CENTRAL AND SOUTHEAST OHIO

FINANCIAL STATEMENTS

AUGUST 31, 2010 AND 2009

(FEIN: 31-4379471, PLAN NO. 001)

INDEX

	Page
Independent Auditors' Report	1
Statements of Net Assets Available for Benefits as of August 31, 2010 and 2009	2
Statement of Changes in Net Assets Available for Benefits for the Years ended August 31, 2010 and 2009	3
Notes to Financial Statements	4 - 12

Topel Forman L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

To the Pension Plan Committee of
Easter Seals, Inc.
Chicago, Illinois

Independent Auditors' Report

We have audited the accompanying statements of net assets available for benefits of the PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC. AS MAINTAINED BY EASTER SEALS OF CENTRAL AND SOUTHEAST OHIO as of August 31, 2010 and 2009 and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of the PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC. AS MAINTAINED BY EASTER SEALS OF CENTRAL AND SOUTHEAST OHIO, as of August 31, 2010 and 2009, and the changes in its financial status for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Topel Forman LLC

Certified Public Accountants

Chicago, Illinois
June 10, 2011

500 N. Michigan Avenue, Suite 1700
Chicago, Illinois 60611
(312) 642-0006 Fax (312) 642-0535

PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC. AS MAINTAINED BY EASTER SEALS OF CENTRAL AND SOUTHEAST OHIO

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AUGUST 31, 2010 AND 2009

(FEIN: 31-4379471, PLAN NO. 001)

	2010	2009
ASSETS:		
Investment in Master Trust, at fair value	$ 1,530,390	$ 1,433,330
Employer contribution receivable	63,885	-
Total Assets	$ 1,594,275	$ 1,433,330
LIABILITIES:		
Accrued expenses	$ 5,284	$ 3,589
NET ASSETS AVAILABLE FOR BENEFITS	$ 1,588,991	$ 1,429,741

(The accompanying notes to financial statements are an integral part of these statements.)

PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC. AS MAINTAINED BY EASTER SEALS OF CENTRAL AND SOUTHEAST OHIO

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED AUGUST 31, 2010 AND 2009

(FEIN: 31-4379471, PLAN NO. 001)

	2010	2009
ADDITIONS:		
Employer contributions	$ 114,060	$ 76,381
Plan interest in Master Trust investment gain	196,860	123,985
Total Additions	$ 310,920	$ 200,366
DEDUCTIONS:		
Benefits paid	$ 78,649	$ 83,308
Administrative expenses	73,021	53,416
Total Deductions	$ 151,670	$ 136,724
NET INCREASE	$ 159,250	$ 63,642
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	1,429,741	1,366,099
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 1,588,991	$ 1,429,741

(The accompanying notes to financial statements are an integral part of these statements.)

PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC. AS MAINTAINED BY EASTER SEALS OF CENTRAL AND SOUTHEAST OHIO

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2010 AND 2009

(FEIN: 31-4379471, PLAN NO. 001)

1. PLAN DESCRIPTION:

General -

The Pension Plan for Employees of Easter Seals, Inc. as maintained by Easter Seals of Central and Southeast Ohio ("the Plan") is a defined benefit plan which covers substantially all employees of Easter Seals of Central and Southeast Ohio (the "Society") after completion of one year of service provided they are at least 21 years of age. Employees under 21 years of age must complete 1,700 hours of service in the 12-month period following his/her date of hire in order to become eligible for the Plan. Easter Seals of Central and Southeast Ohio resolved to freeze the Plan effective May 31, 2003. The Plan is subject to the provisions of the Employees Retirement Income Security Act of 1974 ("ERISA"), as amended.

Overall responsibility for administering the Plan rests with the Plan's administrative committee (the "Committee"), which is appointed by the Board of Directors of the Society. The trustee, Wells Fargo, is responsible for the management and control of the Plan's assets and has certain discretionary authority and control over such assets.

Retirement Benefits -

Participants may elect retirement between the ages of 55 and 65 with five years of vesting service. Normal retirement age is 65 with five years of vesting service. Benefits are received at normal retirement age or, if elected, at early retirement. Subject to certain plan provisions, upon elective retirement, participants may elect to receive their distributions in the form of an annuity or in a lump-sum payment, if their balance is less than $10,000.

The Plan administrator, in its sole discretion, may make a lump-sum payment if the participant's accrued benefit is less than $1,000. A vested participant who terminates for any reason other than retirement, disability, or death is entitled to the monthly vested termination benefit beginning on his normal retirement date in the amount of his accrued benefit.

If a fully vested participant dies before retirement, his/her beneficiary will receive 50% of the reduced monthly benefit beginning on the date the participant would have attained age 65 or one month after the date of death if the participant was age 55 or older.

Benefits under the Plan are primarily based on employees' average compensation during the five highest compensated consecutive plan years out of the ten plan years prior to retirement. For periods prior to October 1, 2003, a participant's accrued benefit shall be determined under Section 5.1(a) of the plan (using benefit service earned prior to October 1, 2003 and final average earnings determined as of the participant's termination of employment, but not later than August 31, 2007), plus, any applicable

1. PLAN DESCRIPTION: (Continued)

Retirement Benefits – (Continued)

annual supplement benefit as provided in a supplement to the Plan (the "Plan B Accrued Benefit"). For periods beginning on October 1, 2003 and ending August 31, 2007, a participant's accrued benefit shall be equal to the sum of (i) the Plan B Accrued Benefit, if any; and (ii) with respect to any benefit service earned from October 1, 2003 through August 31, 2007, the accrued benefit determined under Section 5.1(b) of the plan (using benefit service earned from October 1, 2003 through August 31, 2007 and final average earnings determined as of the participant's termination of employment, but not later than August 31, 2007), plus any applicable annual supplemental benefit as provided in a supplement to the Plan (the "Plan A Accrued Benefit"). Effective as of August 31, 2007, each participant's accrued benefit as described above shall be calculated and maintained as the participant's "Final Pay Accrued Benefit." For periods beginning on or after September 1, 2007, a participant's accrued benefit shall be equal to the sum of (i) the participant's Final Pay Accrued Benefit, if any; and (ii) with respect to any benefit service earned on or after September 1, 2007, the Career Average Pay Accrued Benefit calculated as 1.7 percent of the first $1,250 of the participant's Average Earnings earned on and after September 1, 2007 plus 1.95 percent of any excess over $1,250 of such Average Earnings earned on and after September 1, 2007; the sum of which is multiplied by his benefit service earned on or after September 1, 2007, plus any applicable annual supplemental benefit as provided in a supplement to the Plan (the "Career Average Pay Accrued Benefit").

2. SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting -

The accompanying financial statements have been prepared using the accrual method of accounting. Accordingly, investment income is recognized when earned and expenses are recognized when incurred.

Use of Estimates -

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires the Plan's management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

2. SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Investment Valuation -

The fair value of the Plan's interest in The Pension Trust for the Employees of Easter Seals, Inc. (the "Master Trust") is based on the beginning of year value of the Plan's interest in the Master Trust plus actual contributions and allocated investment income and losses, less actual distributions and allocated administrative expenses. Quoted market prices are used to value investments in the Master Trust.

Payment of Benefits -

Benefit payments are recorded upon distribution.

Administrative Expenses -

Substantially all administrative expenses are paid by the Plan. These expenses include investment management, accounting, actuarial, trustee fees and certain allocations of expenses from the Society.

Fair Value Measurements -

Fair value is defined as an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. Generally accepted accounting principles defined a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1: Observable inputs such as quoted prices in active markets;
- Level 2: Inputs, other than quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3: Unobservable inputs for which there is little or no market data, which requires the Society to develop assumptions.

Financial assets and liabilities are classified in their entirety based on the lowest level of input to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of assets and liabilities and their placement within the fair value hierarchy levels.

All of the investments in the Master Trust are valued at fair value based on closing prices reported in the active markets where the securities are traded, which is considered a Level 1 fair value measurement.

2. SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Contributions -

The Society's funding policy is usually to make contributions to the Plan to meet minimum funding requirements as determined by the Plan's independent actuary. The Plan has met the minimum funding requirements prescribed by ERISA for the years ended August 31, 2010 and 2009. No voluntary employee contributions are permitted.

Vesting -

Participants vest in their accrued benefits according to the following schedule:

Years of Service	Vested Percentage
Less than five	0%
Five or more	100%

Investment Policy -

All Plan assets are held in a Master Trust, which holds the assets of all retirement plans sponsored by the various Easter Seal Societies throughout the country. During 2008 the Plan adopted an investment policy which allocates the net assets and investment gain (loss) in accordance with the funded status of the plan. The investment policy, which serves as a blueprint for the structure and supervision of the Plan's assets, reflects an asset allocation strategy which was implemented based on the Plan's underlying circumstances and needs. The policy categorizes plans as national, well funded, moderately funded and poorly funded. The national plan allocates 50% (60% in 2009) of assets to equity investments, 10% of assets to opportunistic investments, 39% (40% in 2009) to fixed income investments, and 1% to a money market fund. Well funded plans allocate 100% of assets to fixed income investments. Moderately funded plans allocate 25% (35%) of assets to equity investments, 10% of assets to opportunistic investments, and 65% to fixed income investments. Poorly funded plans invest 100% of assets in a money market fund to preserve asset value. Under this investment policy the Plan is considered to be a moderately funded plan at August 31, 2010 and 2009.

2. SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Uncertain Tax Positions –

Accounting principles generally accepted in the United States of America require Plan Management to evaluate tax positions taken by the plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of August 31, 2010, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or a disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to tax examinations for the years beginning prior to September 1, 2006.

3. INVESTMENT IN MASTER TRUST:

As described in note 2, the Plan has been classified as moderately funded and accordingly 25% (35% in 2009) of the Plan's interest in the Master Trust at August 31, 2010 has been invested in equity investments, 65% in fixed income investments, and 10% to opportunistic investments. Investment gain (loss) relating to these investments is allocated to the Plan monthly based on the Plan's ending percentage in the equity and fixed income funds of the Master Trust before deducting expenses. The Plan's percentage interest in the equity funds of the Master Trust was approximately 5% and 6% as of August 31, 2010 and 2009, respectively. The Plan's percentage interest in the fixed income investments of the Master Trust was approximately 6% and 5% as of August 31, 2010 and 2009, respectively. The Plan had no interest in the cash or the common stock of the Master Trust at August 31, 2010 and 2009. The Plan's percentage interest in the net assets of the Master Trust was approximately 5% as of August 31, 2010 and 2009.

The fair value of the investments and the accrued income held by the Master Trust as of August 31, 2010 and 2009, were as follows:

	2010	2009
Cash and cash equivalents	$ 1,390,064	$ 3,567,106
Common stock	1,062,773	3,314,142
Equity mutual funds	9,806,545	5,262,236
Fixed income mutual funds	17,837,145	17,235,093
Accrued investment income	1,887	4,037
Total	$ 30,098,414	$ 29,382,614

3. INVESTMENT IN MASTER TRUST: (Continued)

Investment income for the Master Trust for the Years ended August 31, 2010 and 2009, was as follows:

	2010	2009
Net appreciation (depreciation) in fair value of investments -		
Common stocks	$ 383,518	$ (1,112,174)
Equity mutual funds	(164,047)	(1,391,034)
Fixed income mutual funds	1,924,212	2,785,865
Net appreciation	$ 2,143,683	$ 282,657
Interest and dividend income	1,179,690	1,022,586
Total	$ 3,323,373	$ 1,305,243

The following table presents the fair values of investments that represented 5% or more of the Plan's net assets.

	2010	2009
Investment in Master Trust	$ 1,530,390	$ 1,433,330

4. ACTUARIAL PRESENT VALUE OF 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 employees have rendered through the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable 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 the Plan's actuary using the unit credit cost method, 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, withdrawal or retirement) between the valuation date and the expected date of payment.

4. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS: (Continued)

Significant actuarial assumptions used in the calculation for the years ended August 31, 2010 and 2009, are as follows:

- Discount rate – 7.5%
- Mortality basis – RP 2000 Group Annuity Table projected for males and females
- Normal retirement age - age 65.
- Salary increases – no estimated increases for 2010 (4% for 2009).

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

The accumulated Plan benefit information for the years ended August 31, 2010 and 2009, was as follows:

	2010	2009
Actuarial present value of accumulated vested Plan benefits-		
Participants currently receiving payments	$ 674,050	$ 598,107
Other participants	872,889	916,919
Total Actuarial Present Value of Accumulated Plan Benefits	$ 1,546,939	$ 1,515,026

The change in the actuarial present value of accumulated Plan benefits for the years ended August 31, 2010 and 2009, consisted of the following:

4. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS: (Continued)

	2010	2009
Actuarial present value of accumulated Plan benefits, beginning of year	$ 1,515,026	$ 1,453,664
Benefits paid	$ (83,308)	$ (68,516)
Interest accrued	110,243	106,241
Benefits earned and experience gains and losses	4,978	9,100
Assumption changes	-	14,537
Net increase	$ 31,913	$ 61,362
Actuarial present value of accumulated Plan benefits, end of year	$ 1,546,939	$ 1,515,026

The change in actuarial present value of accumulated benefits for the year ended August 31, 2009 includes changes in significant actuarial assumptions in the amount of $14,537. This is a result of a change in the mortality basis assumption table from the 1994 Uninsured Pensioners Mortality Table to the RP 2000 Group Annuity Mortality Table.

5. PLAN TERMINATION AND PENSION BENEFIT GUARANTY CORPORATION MATTERS:

In the event of termination of the Plan, the Plan's assets will be used and applied first for the benefit of retired employees and employees who have reached their normal retirement dates and second for the benefit of all other employees based on their accrued retirement benefits at the date of termination of the Plan in amounts proportionate to the actuarially determined present values of their retirement benefits at the date of termination of the Plan. Any balance remaining after satisfaction of all liabilities of the Plan will be returned to the Society. Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the maximum amount of an individual's monthly benefit that the PBGC guarantees. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Society and the level of benefits guaranteed by the PBGC. While it has not expressed any intention to do so, the Society has the right under the Plan to terminate the Plan subject to the provisions set forth in ERISA.

6. TAX STATUS:

The Plan obtained its latest determination letter on January 22, 2003, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement dates.

7. SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through June 10, 2011, the date on which the financial statements were available to be issued.

Schedule SB, Line 26, Schedule of Active Participant Data as of September 1, 2009

PENSION PLAN FOR EMPLOYEES OF
EASTER SEALS, INC. - CENTRAL AND SE OHIO

EIN/PN: 31-4379471 / 001

Age Group	Service									Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 -34	35 -39	40+	
Under 25	0	0	0	0	0	0	0	0	0	0
25 - 29	0	2	0	0	0	0	0	0	0	2
30 - 34	0	0	1	0	0	0	0	0	0	1
35 - 39	0	0	0	0	0	0	0	0	0	0
40 - 44	0	0	0	0	0	0	0	0	0	0
45 - 49	0	0	1	0	0	0	0	0	0	1
50 - 54	0	2	0	1	0	1	0	0	0	4
55 - 59	0	1	0	0	0	0	0	0	0	1
60 - 64	0	1	0	0	0	0	0	0	0	1
65 - 69	0	0	2	0	0	0	0	0	0	2
70 & Over	0	0	0	0	0	0	0	0	0	0
Total	0	6	4	1	0	1	0	0	0	12

Schedule SB, line 25, Change in Method

PENSION PLAN FOR EMPLOYEES OF
EASTER SEALS, INC. – CENTRAL AND SE OHIO

EIN/PN: 31-4379471 / 001

Change in Yield Curve

As permitted under IRS published guidance the sponsor elected to change the valuation discounting basis for the September 1, 2009 valuation to the "24 month segment rates" with a look-back period of two months to July 2009.

And as permitted approval from the IRS was not required for the above changes for the indicated plan year.

Schedule SB, Part V, Summary of Plan Provisions

PENSION PLAN FOR EMPLOYEES OF
EASTER SEALS, INC. - CENTRAL AND SE OHIO
EIN/PN: 31-4379471 / 001

This summary provides a general description of the major eligibility and benefit provisions of the pension plan upon which this valuation has been based. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Effective Date

The Pension Trust for Employees of the National Easter Seal Society was established effective as of February 1, 1950. The plan has been amended from time to time, and was amended and entirely restated effective as of September 1, 1985, at which time it was renamed the Pension Plan for Employees of The National Easter Seal Society. The plan name was changed to Pension Plan for Employees of Easter Seals, Inc., effective July 1, 2000. Participation and benefit accruals were frozen for Central and Southeast Ohio members as of 2003.

Eligibility

Any employee becomes a participant following completion of one year of service (during which he has completed at least 1,000 hours of service) and attainment of age 21. Employees under age 21 become eligible after completing 1,700 hours of service during a 12-month period commencing either on his hire date or on the first day of any plan year following his date of hire.

Normal Retirement Date (NRD)

The first day of the calendar month coinciding with or next following the date the participant attains age 65 years.

Normal Retirement Benefit

A Participant's Normal Retirement Benefit will be equal to:

1.25% of Final Average Earnings up to 1/3 of the Annual Covered Compensation, plus
1.55% of any excess of Final Average Earnings over 1/3 of Annual Covered Compensation multiplied by service.

Social Security Covered Compensation Table (Frozen 6/1/2003)

The Social Security Covered compensation amount is used in the plan formula and was frozen as of 6/1/2003. The amount is based upon the projected average maximum social security taxable wage bases measured over an employees working career, based upon his year of birth, determined using the beginning of plan year table.

Normal Form of Retirement Income

The standard form of retirement income is a benefit payable monthly for the life of the participant. Participants with an eligible spouse, who do not elect otherwise, will receive an actuarially reduced income payable for their lifetime with 50% of such reduced income payable upon their death to their spouse for life.

Early Retirement Date (ERD)

A participant is eligible for Early Retirement after he attains age 55 and completes 5 years of service.

Early Retirement Benefit

A participant is eligible for Early Retirement after he attains age 55 and completes 5 years of service. The amount is reduced by 5/12 of 1% for each month by which the commencement date precedes the participant attainment of age 62.

Vesting Schedule

The participant's vested percentage is

- 0 % prior to the date on which he has completed 5 years of service and
- 100%, thereafter.

Death Benefits

Employee contributions, if any, accumulated with interest to the date of death. If a participant has an eligible spouse and is eligible for early retirement under the plan provisions, an annuity will be payable to the spouse. The benefit payable will be equal to 50% of the amount which would have been payable to the participant had he retired, on the date prior to the date of death, under the Qualified Joint and 50% Survivor Form.

Upon the death of a vested participant not eligible for early retirement, the spouse will be eligible for a deferred monthly benefit. The amount of the benefit will be equal to 50% of the amount which would have been payable to the participant if he had survived until he was first eligible to retire, and had elected a Qualified Joint and 50% Survivor form of benefit. The benefit commences on the date that the participant could have first elected retirement, providing the spouse has survived.

Selected Regulatory Limits

- Maximum Annual Benefit Payable from Plan : $195,000
- Maximum Compensation Allowable for Consideration in determining Benefits $245,000
- Highly Compensated Employee :
    - 5% owner at any time during the plan year or the preceding plan year; or,
    - Employee with compensation for preceding year in excess of $110,000 (in the top 20% ranked by compensation in prior years).

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

PENSION PLAN FOR EMPLOYEES OF
EASTER SEALS, INC. - CENTRAL AND SE OHIO
EIN/PN: 31-4379471 / 001

Line 22: The retirement age shown is based on an employee who fulfilled the minimum requirement for early eligibility and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\frac{\sum_{t=0}^{FRA-ERA} ({}_{t}p_{ERA}) * ({}_{r}q_{ERA+t}) * (ERA + t + \frac{1}{2})}{\sum_{t=0}^{FRA-ERA} ({}_{t}p_{ERA}) * ({}_{r}q_{ERA+t})}$$ Note (1)

Note (1) the ½ in the formula shown above is not used for t = FRA-ERA.
In the formula shown above ${}_{t}p_{ERA}$ is calculated using all of the decrements, and the ${}_{r}q_{ERA+t}$ represents the sum of the applicable retirement decrements.

Also, ERA represents the earliest retirement age and FRA represents the age at which everyone is assumed to retire.

Schedule SB, Line 32a, Schedule of Amortization Payments

PENSION PLAN FOR EMPLOYEES OF
EASTER SEALS, INC. – CENTRAL AND SE OHIO

EIN/PN: 31-4379471 / 001

Item	Unfunded Accrued Liability		Amortization Payment		Outstanding Balance on 9/1/2009
	Amount	Established	Remaining Periods	Payment on 9/1	
2008 Shortfall Amortization Base	$ 400,433	9/1/2008	6 yrs.	$ 66,899	$ 351,249
2009 Shortfall Amortization Base	$ (83,351)	9/1/2009	7 yrs.	$ (14,063)	$ (83,351)
				$ 52,836	$ 267,898

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

PENSION PLAN FOR EMPLOYEES OF
EASTER SEALS, INC. - CENTRAL AND SE OHIO
EIN/PN: 31-4379471 / 001

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events, some of which are mandated assumptions. Certain provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precision, which is not inherent in actuarial calculations.

Actuarial Assumption Item	Annual Actuarial Valuation	Long Term Funding Comparison Calculations
Interest	Effective Rate: 6.73% Segment Rates: Years under 5: 5.21% Years 5 through 20: 6.74% Years above 20: 6.84%	Pre-retirement– 7.5% per annum Post retirement– 7.5% per annum
Mortality	The RP 2000 Group Annuity Mortality Table projected for Males and Females.	Same as Annual Valuation
Retirement	Age 55: 0.05; 56: 0.06; 57: 0.07; 58: 0.08; 59: 0.09; 60: 0.10; 61: 0.10; 62+: 1.00	Same as Annual Valuation
Withdrawal	Rates of termination are based upon age only. Sample rates for selected ages are: Age 25: 19.78%; 40: 5.58%; 50: 0.88%; 55: 0.00%	Same as Annual Valuation
Salary Increase	None assumed.	Same as Annual Valuation
Future Expenses	Estimated annual administrative expenses were added to the Target Normal Cost.	
Asset Valuation Method	Assets are valued at fair market value as of the valuation date.	Same as Annual Valuation

Actuarial Cost Methods	Unit Credit Accrued Benefit Cost Method (For Determining the Minimum and Maximum Permissible Contributions) This is the mandated actuarial method to be used in determining contribution requirements and limits under the Pension Protection Act of 2006. This method determines the present value of benefits accrued to date under the provisions of the plan and ignores any further benefit accruals through salary and service increases.	Projected Unit Credit This method determines the present value of benefits accrued to date under the provisions of the plan and includes future benefit accruals due to salary increases. This method is similar to the pre PPA funding method.

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

For calendar plan year 2009 or fiscal plan year beginning 09/01/2009 and ending 08/31/2010

▶ **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

PENSION PLAN FOR EMPLOYEES OF EASTER SEALS, INC.

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

EASTER SEALS CENTRAL AND SOUTHEAST OHIO

D Employer Identification Number (EIN)

31-4379471

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 9 Day 1 Year 2009

2 Assets:

a	Market value	2a	1,433,330
b	Actuarial value	2b	1,433,330

3 Funding target/participant count breakdown

			(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	18	721,473
b	For terminated vested participants	3b	68	814,728
c	For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		165,027
	(3) Total active	3c(3)	12	165,027
d	Total	3d	98	1,701,228

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	6.73 %
6	Target normal cost	6	52,720

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

KEM

Signature of actuary

6/14/2011

Date

KATHLEEN E. MANNING, F.S.A.

Type or print name of actuary

11-03050

Most recent enrollment number

MWM CONSULTING GROUP

Firm name

(312)987-4500

Telephone number (including area code)

55 E. JACKSON BLVD., SUITE 1000

CHICAGO IL 60604-2254

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 [ ]

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)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of 9.26 %		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		7,231
	b Interest on (a) using prior year's effective rate of 6.29 %		455
	c Total available at beginning of current plan year to add to prefunding balance		7,686
	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	84.25 %
15	Adjusted funding target attainment percentage	15	84.25 %
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	77.37 %
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
09/11/2009	25,510				
03/12/2010	7,940				
06/15/2010	16,725				
09/13/2010	16,725				
05/10/2011	47,160				
			Totals ► 18(b)	114,060	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	106,875
20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?		[X] Yes [ ] No
	b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?		[X] 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:	
5.21 %	6.74 %	6.84 %	☐ N/A, full yield curve used

b Applicable month (enter code) — **21b**: 0

22 Weighted average retirement age — **22**: 61

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**	52,720
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	267,898		52,836
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**	105,556
	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement			0
36 Additional cash requirement (item 34 minus item 35)		**36**	105,556
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)		**37**	106,875
38 Interest-adjusted excess contributions for current year (see instructions)		**38**	1,319
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