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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A This return/report is for: [X] 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: [X] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
M & S MEDIA, INC. DEFINED BENEFIT PENSION PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1999

2a Plan sponsor's name and address (employer, if for single-employer plan)
M & S MEDIA, INC.

9885 ROCKSIDE ROAD, SUITE 160
VALLEY VIEW, OH 44125

2b Employer Identification Number (EIN) 34-1527166

2c Plan sponsor's telephone number 216-447-9117

2d Business code (see instructions) 611000

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
M & S MEDIA, INC. 9885 ROCKSIDE ROAD, SUITE 160
VALLEY VIEW, OH 44125

3b Administrator's EIN 34-1527166

3c Administrator's telephone number 216-447-9117

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**	19
b Total number of participants at the end of the plan year	**5b**	37
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.) [X] 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.) [X] 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	1871617	1940250
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1871617	1940250

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	68633	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		68633
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		68633
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:
1A 1D 1G

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

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		350000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		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.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
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	10i			

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)) [X] 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 [X] 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? [X] 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 [X] No

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

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

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	06/30/2011	ROBERT MILLS
	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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **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
M & S MEDIA, INC. DEFINED BENEFIT PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
M & S MEDIA, INC.

D Employer Identification Number (EIN)
34-1527166

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 01 Day 01 Year 2010

2	Assets:			
a	Market value	**2a**		1871617
b	Actuarial value	**2b**		1871617
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	0	0
b	For terminated vested participants	**3b**	0	0
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		1908044
	(3) Total active	**3c(3)**	19	1908044
d	Total	**3d**	19	1908044
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**		4.45 %
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

06/10/2011
Signature of actuary — Date

KATHLEEN ARENDT, MSPA, MAAA
Type or print name of actuary

11-03770
Most recent enrollment number

LIBMAN, KADAVY & COMPANY, INC.
Firm name

216-398-3888
Telephone number (including area code)

5755 GRANGER ROAD, SUITE 501
INDEPENDENCE, OH 44131-1442
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	131796
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)	0	131796
10	Interest on item 9 using prior year's actual return of 4.25 %	0	5601
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		80678
	b Interest on (a) using prior year's effective rate of 4.45 %		3591
	c Total available at beginning of current plan year to add to prefunding balance		84269
	d Portion of (c) to be added to prefunding balance		84269
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	221666

Part III Funding percentages

14	Funding target attainment percentage	14	86.47 %
15	Adjusted funding target attainment percentage	15	98.09 %
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	84.05 %
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? [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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.92 %	6.71 %	6.80 %	☐ N/A, full yield curve used

b Applicable month (enter code) **21b** 3

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	**31**		0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		181771	33708
b Waiver amortization installment.....		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	**34**		33708

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	33708	33708

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

AGE, SALARY AND SERVICE DISTRIBUTION OF ACTIVE PARTICIPANTS

Attachment to Sch. SB — Line 26 – Schedule of Active Participant Data

M&S Media, Inc. Defined Benefit Pension Plan

EIN / PN: 34-1527166/ 002

Attained Age at 1/1/2010	Years of Service							
	0-4	5-9	10-14	15-19	20-24	25-29	30+	Total
Under 25	1	0	0	0	0	0	0	1
25-29	4	0	0	0	0	0	0	4
30-34	4	0	0	0	0	0	0	4
35-39	2	0	0	0	0	0	0	2
40-44	2	0	0	0	0	0	0	2
45-49	2	0	0	0	0	0	0	2
50-54	2	0	0	0	0	0	0	2
55-59	1	0	0	0	0	0	0	1
60-64	0	0	0	0	0	0	0	0
Over 64	0	0	0	1	0	0	0	1
Total	18	0	0	1	0	0	0	19

Since there are fewer than 1,000 active participants, salary averages are not required.

M&S Media, Inc. Defined Benefit Pension Plan

EIN / PN: 34-1527166/ 002

ACTUARIAL ASSUMPTIONS

Actuarial assumptions

Mortality		
Active Employees	**	Post-Retirement - Optional combined table for small plans.
	*	Pre-Retirement - none
Retired Employees		Same as active employees
Rate of Retirement		100% at age 65
Weighted Average Retirement Age		Age 65
Rate of Disability	*	None
Salary Scale	*	None
Rate of Employee Turnover	*	None
Provision for Expenses		None, as expenses are assumed to be paid directly by the Plan sponsor
Form of Benefit Payments		Life Annuity

Discount Rates

**	Segment 1	4.92%
**	Segment 2	6.71%
**	Segment 3	6.80%
	Applicable Month	10/1/2009
	FAS 35	4.45%
	Effective Rate	4.45%

* Given Plan provisions and the Actuarial Cost Method, these assumptions would have no material impact on either the Minimum Funding Requirement or on the present value of future benefits payable from the Plan.

** The discount segment rates and mortality assumptions are prescribed by the IRC and IRS Regulations.

M&S Media, Inc. Defined Benefit Pension Plan
EIN / PN: 34-1527166/ 002

ACTUARIAL ASSUMPTIONS (continued)

Actuarial Methods

Actuarial Cost Method	The actuarial cost method used to determine the actuarial target liability and target normal cost is the Unit Credit Actuarial Cost Method, as required under IRC Section 430. The actuarial valuation date is the first day of the plan year.
Asset Valuation Method	Market value of all Trust Investments, plus any accrued but unpaid contributions to the Trust discounted to the Valuation Date.

Other Facts Relevant To The Valuation Of This Plan

Employee Data	An employee census as of the Valuation Date was supplied by the Company and included all employees in the Eligible Class. We did not audit the census.
Asset Data	Asset data as of the Valuation Date and contribution amounts and dates were supplied by the Company. We did not audit the asset data.
Changes in Actuarial Assumption or Methods	The valuation interest rates are the rates required per IRC Section 430.
	The mortality assumptions used are those mandated by the Internal Revenue Service for this valuation, per IRC Section 430. Since this plan has fewer than 500 participants, we use the unisex assumptions.
Events and Trends Which Have Not Been Taken Into Account	To the best of our knowledge, there has been no event or trend which has not been taken into account and which may require a material change in plan costs or required contribution rates. In addition, no Plan amendments adopted and effective after the valuation date of January 1, 2010 were considered for this Valuation. The Plan termination effective September 30, 2010 was not considered for this Valuation.

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

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ 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	B Three-digit plan number (PN) ▶	
M & S MEDIA, INC. DEFINED BENEFIT PENSION PLAN AND TRUST		002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer Identification Number (EIN)	
M & S MEDIA, INC.	34-1527166	

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 01 Day 01 Year 2010

2	Assets:			
a	Market value	2a		1871617
b	Actuarial value	2b		1871617
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a	For retired participants and beneficiaries receiving payment	3a	0	0
b	For terminated vested participants	3b	0	0
c	For active participants:			
(1)	Non-vested benefits	3c(1)		0
(2)	Vested benefits	3c(2)		1908044
(3)	Total active	3c(3)	19	1908044
d	Total	3d	19	1908044
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		4.45%
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

KR

Signature of actuary

6-10-11

Date

KATHLEEN ARENDT, MSPA, MAAA

Type or print name of actuary

1103770

Most recent enrollment number

LIBMAN, KADAVY & COMPANY, INC.

Firm name

216-398-3888

Telephone number (including area code)

5755 GRANGER ROAD, SUITE 501

INDEPENDENCE OH 44131-1442

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	131796
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)	0	131796
10	Interest on item 9 using prior year's actual return of 4.25%	0	5601
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		80678
	b Interest on (a) using prior year's effective rate of 4.45%		3591
	c Total available at beginning of current plan year to add to prefunding balance		84269
	d Portion of (c) to be added to prefunding balance		84269
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	221666

Part III Funding percentages

14	Funding target attainment percentage	14	86.47%
15	Adjusted funding target attainment percentage	15	98.09%
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	84.05%
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? [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

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.92%	6.71%	6.80%	☐ N/A, full yield curve used

b Applicable month (enter code)	21b	3
22 Weighted average retirement age	22	65

23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	181771	33708
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	34	33708

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	33708	33708

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

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

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

A This return/report is for: [X] 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
M & S MEDIA, INC. DEFINED BENEFIT PENSION PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1999

2a Plan sponsor's name and address (employer, if for single-employer plan)
M & S MEDIA, INC.

9885 ROCKSIDE ROAD, SUITE 160

VALLEY VIEW OH 44125

2b Employer Identification Number (EIN) 34-1527166

2c Plan sponsor's telephone number 216-447-9117

2d Business code (see instructions) 611000

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
M & S MEDIA, INC.

9885 ROCKSIDE ROAD, SUITE 160
VALLEY VIEW OH 44125

3b Administrator's EIN 34-1527166

3c Administrator's telephone number 216-447-9117

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	19
b Total number of participants at the end of the plan year	5b	37
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.) [X] 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.) [X] 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	1871617	1940250
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	1871617	1940250

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	68633	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		68633
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		68633
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:
1A 1D 1G

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

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		350000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		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.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
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	10i			

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)) [X] 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 [X] 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? [X] 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 [X] No

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

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

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

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

SIGN HERE	Signature of plan administrator	Date 6/25/11	ROBERT MILLS Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date 6/25/11	ROBERT MILLS Enter name of individual signing as employer or plan sponsor

M&S Media, Inc. Defined Benefit Pension Plan
EIN / PN: 34-1527166/ 002

SUMMARY OF PRINCIPAL PLAN PROVISIONS

Effective Date	January 1, 1999
Employees Covered	President and members of the Lowest Paid Group The Lowest Paid Group is the group comprised of Employees who received the lowest compensation for the Plan Year, the number of members of which shall be the lesser of (1) 50 Employees or (2) 40% of all Employees of the Employer; less the President and previous Participants.
Normal Retirement	
Eligibility	Age 65
Early Retirement	None
Disability Retirement	Permanent disability prior to age 65
Retirement Benefits	
Normal Retirement	A monthly life annuity income equal to: For 5% owner - 10% of Participant monthly Compensation for each Year of Participation. 10% of Participant monthly Compensation for the lowest paid 2% (may expand to pass 401(a)(4)) of Participants and 1% of Participant monthly Compensation for all other Participants for each year of Participation, less the Present Value of the vested benefit from the Profit Sharing account balance projected to Normal Retirement.
Disability Retirement	A monthly life annuity equal to the accrued benefit based on service and compensation at the time of Disability Retirement.
Accrued Benefit	A monthly life annuity equal to the normal retirement benefit at date of calculation
Pre-retirement Death Benefit	The Participant's Value of Accrued Benefit
Termination of Employment	A vested deferred benefit will be paid to any participant according to the following Top-Heavy vesting schedule:

Service	Vesting Pctg.
0-2 Years	0%
3 or more years	100%

M&S Media, Inc. Defined Benefit Pension Plan
EIN / PN: 34-1527166/ 002

SUMMARY OF PRINCIPAL PLAN PROVISIONS (continued)

Contributions	The Company pays the actuarially determined cost of the Plan.	
Plan Amendments	Most Recent Signed July, 2010	Effective Date 9/30/2010
	There was no IRC 412(d)(2) election for this year.	
Note	This plan is a statutory hybrid plan per the IRC Section 411(a)(13) and the IRS Regulations thereunder.	

M&S Media, Inc. Defined Benefit Pension Plan
EIN / PN: 34-1527166/ 002

EXHIBIT II

SHORTFALL AMORTIZATION BASE AS OF JANUARY 1, 2010

Target Funding Liability	$	1,908,044
Assets	$	1,871,617
Prefunding Balance	$	221,666
Adjusted Assets	$	1,649,951
Shortfall Percentage		86.47%
Carryover Balance	$	0
2010 Funding Target Shortfall (96% of Target Liability)	$	181,771
2008 Amortization Base	$	-
2009 Amortization Base	$	147,022
2010 Amortization Base	$	34,749

The Shortfall Percentage is less than 96%, therefore a Shortfall Amortization base is required.

Date Established	Payment	Annuity Factor	Years Remaining	Balance
1/1/2010	$ 5,838	5.9526	7	$ 34,749
1/1/2009	$ 27,870	5.2753	6	$ 147,022
1/1/2008	$ -	4.5525	5	$ -
Totals	$ 33,708			$ 181,771

Attachment to Sch. SB Line 22 – Description of Weighted Average Retirement Age

M&S Media, Inc. Defined Benefit Pension Plan
EIN / PN: 34-1527166/ 002

Each participant is assumed to retire at his/her Normal Retirement Age as shown on the Schedule SB, Line 22. Any participant who has already reached Normal Retirement Age is assumed to retire at the end of the plan year.