#### 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.

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

|       | art I Annual Report Identification Information   |              |                                     |          |   |
|-------|--|--------------|-------------------------------------|----------|---|
| For   | calendar plan year 2009 or fiscal plan year beginning 10/01/2009   | 9            | and ending                          | 09/30/2  | 2010  |
| Α     | This return/report is for: Single-employer plan  | multiple-e   | employer plan (not multiemployer)   |          | one-participant plan                          |
| В     | This return/report is for: first return/report   | final retur  | n/report                            |          |   |
|       | an amended return/report   | short plan   | year return/report (less than 12 m  | onths)   |   |
| С     | Check box if filing under:  Form 5558  | automatic    | extension                           |          | DFVC program                                  |
|       | special extension (enter description   | n)           |                                     |          |   |
| Pa    | art II Basic Plan Information—enter all requested informa  | ,            |                                     |          |   |
|       | Name of plan   | 20011        |                                     | 1b       | Three-digit                                   |
|       | CHI'S RESTAURANT, INC. AMENDED RETIREMENT PLAN   |              |                                     |          | plan number                                   |
|       |  |              |                                     | L.       | (PN)  |
|       |  |              |                                     | 1C       | Effective date of plan<br>08/15/1970          |
|       | Plan sponsor's name and address (employer, if for single-employer  | plan)        |                                     | 2b       | Employer Identification Number                |
| MAR   | CHIS RESTAURANT, INC.  |              |                                     | 20       | (EIN) 13-5581350                              |
| 251 F | EAST 31ST STREET   |              |                                     | 20       | Plan sponsor's telephone number 212-679-2494  |
|       | / YORK, NY 10016   |              |                                     | 2d       | Business code (see instructions)              |
| 0 -   |  |              |                                     | 01       | 722110  |
|       | Plan administrator's name and address (if same as Plan sponsor, er CHIS RESTAURANT, INC. 251 EAST 31                                   |              |                                     | 30       | Administrator's EIN<br>13-5581350             |
|       | NEW YORK,  | NY 10016     |                                     | 3с       | Administrator's telephone number 212-679-2494 |
| 4     | If the name and/or EIN of the plan sponsor has changed since the las   | st return/re | port filed for this plan, enter the | 4h       | EIN   |
|       | name, EIN, and the plan number from the last return/report. Sponsor  |              | port mod for time plant, office the |          |   |
|       |  |              |                                     | 4c       | PN  |
|       | Total number of participants at the beginning of the plan year   |              |                                     |          | 5   |
| b     |  |              |                                     | 5b       | 5   |
| С     | Total number of participants with account balances as of the end of complete this item)  |              |                                     | . 5c     |   |
| 6a    | Were all of the plan's assets during the plan year invested in eligible  | e assets?    | (See instructions.)                 |          | X Yes No                                      |
| b     |  |              |                                     |          | X Yes ☐ No                                    |
|       | under 29 CFR 2520.104-46? (See instructions on waiver eligibility a<br>If you answered "No" to either 6a or 6b, the plan cannot use Fo |              | •                                   |          |   |
| Pa    | art III Financial Information  |              | or and mast motoda abo I of m o     |          |   |
| 7     | Plan Assets and Liabilities  |              | (a) Beginning of Year               |          | (b) End of Year                               |
| а     | Total plan assets  | 7a           | 11962                               | 22       | 130509  |
| b     | Total plan liabilities   | 7b           |                                     |          |   |
| С     | Net plan assets (subtract line 7b from line 7a)  | 7c           | 11962                               | 22       | 130509  |
| 8     | Income, Expenses, and Transfers for this Plan Year   |              | (a) Amount                          |          | (b) Total                                     |
| а     | Contributions received or receivable from:   | 0-(4)        |                                     |          |   |
|       | (1) Employers  | 8a(1)        |                                     | $\dashv$ |   |
|       | (2) Participants   | 8a(2)        |                                     | $\dashv$ |   |
| b     | (3) Others (including rollovers) Other income (loss)   | 8a(3)<br>8b  | 1105                                | 2        |   |
| C     | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)   | 8c           | 1100                                | 12       | 11052   |
| d     | Benefits paid (including direct rollovers and insurance premiums   | 00           |                                     |          | 11002   |
| -     | to provide benefits)   | 8d           |                                     |          |   |
| е     | Certain deemed and/or corrective distributions (see instructions)  | 8e           |                                     |          |   |
| f     | Administrative service providers (salaries, fees, commissions)   | 8f           |                                     | _        |   |
| g     | Other expenses   | 8g           | 16                                  | 55       |   |
| h     | Total expenses (add lines 8d, 8e, 8f, and 8g)  | 8h           |                                     |          | 165   |
| į     | Net income (loss) (subtract line 8h from line 8c)  | 8i           |                                     |          | 10887   |
| j     | Transfers to (from) the plan (see instructions)  | 8j           |                                     |          |   |

| Part IV | Dlan | Charac | torictics |
|---------|------|--------|-----------|
| Part IV | Plan | Cnarac | teristics |

SIGN HERE

Signature of employer/plan sponsor

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

| D I    | rtn   | e pian provides weirare benefits, enter the applicable weirare featur   | re codes from the L  | list of Pian Charac   | cteris | iic Cod | ies in  | tne instruct   | ions:               |  |  |
|--------|---|---|----------------------|-----------------------|--------|---------|---------|----------------|---------------------|--|--|
| Part ' | V   | Compliance Questions  |                      |                       |        |         |         |                |                     |  |  |
| 10     | Dui   | ing the plan year:  |                      | _                     |        | Yes     | No      |                | Amount              |  |  |
| а      |   | s there a failure to transmit to the plan any participant contributions CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary   |                      |                       | 10a    |         | X       |                |                     |  |  |
| b      |   | re there any nonexempt transactions with any party-in-interest? (Doine 10a.)  |                      | · ·                   | 10b    |         | X       |                |                     |  |  |
| С      | Wa  | as the plan covered by a fidelity bond?   |                      |                       | 10c    | X       |         |                | 250000              |  |  |
|        |   | the plan have a loss, whether or not reimbursed by the plan's fideli  |                      |                       | 10d    |         | X       |                |                     |  |  |
|        | 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.) |   |                      |                       |        |         |         |                |                     |  |  |
| f      | Has   | s 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 y  | year end.)           |                       | 10g    |         | X       |                |                     |  |  |
|        |   | is is an individual account plan, was there a blackout period? (See 20.101-3.)  |                      | ) CFR                 | 10h    |         |         |                |                     |  |  |
|        |   | Oh was answered "Yes," check the box if you either provided the receptions to providing the notice applied under 29 CFR 2520.101-3  |                      |                       | 10i    |         |         |                |                     |  |  |
| Part \ | /I  | Pension Funding Compliance  |                      |                       |        |         |         |                |                     |  |  |
|        |   | nis a defined benefit plan subject to minimum funding requirements?   |                      |                       |        |         |         |                | X Yes No            |  |  |
|        |   | 0))his a defined contribution plan subject to the minimum funding requi   |                      |                       |        |         |         |                | Yes X No            |  |  |
|        |   | Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.  |                      | 1412 of the code      | 01 36  | Clion   | 002 01  | LINIOA:        | □ .00 □ .40         |  |  |
|        |   | waiver of the minimum funding standard for a prior year is being am   |                      | year, see instruc     | tions, | and e   | nter th | ne date of the | he letter ruling    |  |  |
|        | _   | nting the waiver.   |                      |                       | h      |         | Day     |                | Year                |  |  |
|        |   | completed line 12a, complete lines 3, 9, and 10 of Schedule MB  | ,                    | •                     |        | Г       | 12b     |                |                     |  |  |
|        |   | er the minimum required contribution for this plan year   |                      |                       |        | ··· ⊢   | 12c     |                |                     |  |  |
| d      | Sub   | er the amount contributed by the employer to the plan for this plan y<br>stract the amount in line 12c from the amount in line 12b. Enter the r<br>ative amount)                | result (enter a minu | us sign to the left o | of a   |         | 12d     |                |                     |  |  |
|        | _   | the minimum funding amount reported on line 12d be met by the fu  |                      |                       |        |         |         | Yes            | No X N/A            |  |  |
| Part \ |   | Plan Terminations and Transfers of Assets   |                      |                       |        |         |         |                |                     |  |  |
| 13a    | Has   | a resolution to terminate the plan been adopted during the plan year  | ar or any prior yea  | r?                    |        |         |         |                | Yes X No            |  |  |
|        |   | 'es," enter the amount of any plan assets that reverted to the emplo  |                      |                       |        | Г       | 13a     |                |                     |  |  |
| b      | We  | re all the plan assets distributed to participants or beneficiaries, tran   |                      |                       |        |         | ntrol   |                | Yes X No            |  |  |
|        |   | uring this plan year, any assets or liabilities were transferred from th<br>ch assets or liabilities were transferred. (See instructions.)                                      | nis plan to another  | plan(s), identify th  | e pla  | n(s) to |         |                |                     |  |  |
| 13     | Bc(1  | ) Name of plan(s):  |                      |                       |        | 130     | c(2) El | N(s)           | <b>13c(3)</b> PN(s) |  |  |
|        |   |   |                      |                       |        |         |         |                |                     |  |  |
|        |   |   |                      |                       |        |         |         |                |                     |  |  |
| Cautio | on:   | A penalty for the late or incomplete filing of this return/report w   | will be assessed υ   | ınless reasonabl      | e cau  | se is   | establ  | ished.         | <u> </u>            |  |  |
| SB or  | Sch   | nalties of perjury and other penalties set forth in the instructions, I de<br>nedule MB completed and signed by an enrolled actuary, as well as<br>true, correct, and complete. |                      |                       |        |         |         |                |                     |  |  |
| SIGN   | F   | iled with authorized/valid electronic signature.  | 07/05/2011           | AILEEN PALAZZO        | )      |         |         |                |                     |  |  |
| HERE   | . г   | Signature of plan administrator   | Date                 | Enter name of in      | dividu | ıal sig | ning as | s plan adm     | inistrator          |  |  |

Date

Enter name of individual signing as employer or plan sponsor

### **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

### Single-Employer Defined Benefit Plan **Actuarial Information**

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

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

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

| For    | calendar plan year 2009 or fiscal plan year beginning 10/01/2009  | 110 1 01111    | 0000 01 0000  | and end                     | ng 09/30/2    | 2010                                    |
|--------|---|----------------|---------------|-----------------------------|---------------|---|
|        |   |                |               | and cha                     | ing corcor.   | -010                                    |
|        | Round off amounts to nearest dollar.  |                |               |                             |               |   |
|        | Caution: A penalty of \$1,000 will be assessed for late filing of this report u   | inless reaso   | nable cause   | is establishe               | ed.           |   |
| AN     | ame of plan   |                | В             | Three-dig                   | it            |   |
| WAF    | CHI'S RESTAURANT, INC. AMENDED RETIREMENT PLAN  |                |               | plan num                    | ber (PN)      | <b>)</b> 001                            |
|        |   |                |               |                             |               |   |
|        |   |                |               |                             |               |   |
|        | lan sponsor's name as shown on line 2a of Form 5500 or 5500-SF  |                | D             | Employer                    | dentification | n Number (EIN)                          |
| MAF    | CHIS RESTAURANT, INC.   |                | 11            | 3-5581350                   |               |   |
|        |   |                | 10            | 0 000 1000                  |               |   |
| Ет     | ype of plan: Single Multiple-A Multiple-B   | Prior year pla | ın size: 💢 10 | 00 or fewer                 | 101-500       | More than 500                           |
|        |   |                |               |                             |               |   |
| Pa     | rt I Basic Information  |                |               |                             |               |   |
| 1      | Enter the valuation date: Month 10 Day 01   | Year <u>2</u>  | 2009          |                             |               |   |
| 2      | Assets:   |                |               |                             |               |   |
|        | a Market value  |                |               |                             | 2a            | 119622                                  |
|        | <b>b</b> Actuarial value  |                |               |                             | 2b            | 119622                                  |
| 3      | Funding target/participant count breakdown  |                | (1) Numb      | er of particin              | pants         | (2) Funding Target                      |
| -      | For retired participants and beneficiaries receiving payment  | 3a             | (1) 1101110   | 70. 0. partio. <sub>[</sub> |               | (2) i alianig ranger                    |
|        |   | 3b             |               |                             | 2             | 4961                                    |
|        | <b>b</b> For terminated vested participants   | 30             |               |                             |               | 4001                                    |
|        | C For active participants:  | 2 (1)          |               |                             |               |   |
|        | (1) Non-vested benefits   | 3c(1)          |               |                             |               |   |
|        | (2) Vested benefits   | 3c(2)          |               |                             |               | 85230                                   |
|        | (3) Total active  | 3c(3)          |               |                             | 3             | 85230                                   |
|        | d Total   | 3d             |               |                             | 5             | 90191                                   |
| 4      | If the plan is at-risk, check the box and complete items (a) and (b)  | I              |               |                             |               |   |
| •      |   |                |               |                             | 40            |   |
|        | Funding target disregarding prescribed at-risk assumptions  |                |               |                             | 4a            |   |
|        | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding trans  |                |               |                             | 4b            |   |
|        | at-risk for fewer than five consecutive years and disregarding loading  | •              |               |                             |               | 6 62 0                                  |
| 5      | Effective interest rate   |                |               |                             | 5             | 6.63 %                                  |
| 6      | Target normal cost  |                |               |                             | 6             | 0                                       |
|        | ement by Enrolled Actuary   |                |               |                             |               |   |
|        | o the best of my knowledge, the information supplied in this schedule and accompanying schedule<br>ccordance with applicable law and regulations. In my opinion, each other assumption is reasonabl |                |               |                             |               |   |
| c      | ombination, offer my best estimate of anticipated experience under the plan.  | J              |               |                             |               | , |
| S      | IGN   |                |               |                             |               |   |
| _      | ERE   |                |               |                             |               | 06/21/2011                              |
| •      | -   |                |               | -                           |               | D-1-                                    |
| EDW    | Signature of actuary ARD A. ECHEVERRIA  |                |               |                             |               | Date                                    |
| LDVV   | AND A. EGILVENNIA   |                |               |                             |               | 11-04519                                |
|        | Type or print name of actuary   |                |               |                             | Most rec      | ent enrollment number                   |
| DAN    | ZIGER & MARKHOFF LLP  |                |               |                             |               | 914-948-1556                            |
|        | Firm name   |                |               | Te                          | elephone nu   | mber (including area code)              |
|        | MAIN STREET   |                |               |                             |               | ,                                       |
| vvHI   | TE PLAINS, NY 10601   |                |               |                             |               |   |
|        |   |                |               |                             |               |   |
|        | Address of the firm   |                |               |                             |               |   |
| If the | actuary has not fully reflected any regulation or ruling promulgated under  | the statute i  | in completing | this schedu                 | le, check th  | e box and see                           |
|        | ctions  |                |               | ,                           | .,            |   |

| Page <b>2-</b> 1 |
|------------------|
|------------------|

| Pa  | rt II   | Begin     | ning of year         | carryov      | er and prefunding ba            | lances        |            |                   |       |       |          |            |
|-----|---|-----------|----------------------|--------------|---------------------------------|---------------|------------|-------------------|-------|-------|----------|------------|
|     | •   |           |                      | -            |                                 |               | (a) (      | Carryover balance |       | (b) F | Prefundi | ng balance |
| 7   |   | _         | •                    |              | icable adjustments (Item 13     |               |            |                   | 41726 |       |          |            |
| 8   | Portion (   | used to   | offset prior year's  | funding re   | quirement (Item 35 from prio    | r year)       |            |                   |       |       |          |            |
| 9   | Amount  | remainir  | ng (Item 7 minus i   | tem 8)       |                                 |               |            |                   | 41726 |       |          |            |
| 10  | Interest  | on item   | 9 using prior year   | 's actual re | eturn of6.48 %                  |               |            |                   | 2704  |       |          | 0          |
| 11  | Prior yea   | ar's exce | ess contributions t  | o be adde    | d to prefunding balance:        |               |            |                   |       |       |          |            |
|     | <b>a</b> Exce   | ss contr  | ibutions (Item 38    | from prior   | year)                           |               |            |                   |       |       |          |            |
|     | <b>b</b> Intere   | est on (a | a) using prior year  | 's effective | e rate of%                      |               |            |                   |       |       |          |            |
|     | C Total   | availabl  | e at beginning of c  | urrent plan  | year to add to prefunding bala  | ance          |            |                   |       |       |          |            |
|     | d Portion of (c) to be added to prefunding balance  |           |                      |              |                                 |               |            |                   |       |       |          |            |
| 12  | 2 Reduction in balances due to elections or deemed elections  |           |                      |              |                                 |               |            |                   |       |       |          |            |
| 13  | Balance   | at begir  | nning of current ye  | ar (item 9   | + item 10 + item 11d – item     | 12)           |            |                   | 44430 |       |          | 0          |
| P   | Part III Funding percentages  |           |                      |              |                                 |               |            |                   |       |       |          |            |
| 14  |   |           |                      |              |                                 |               |            |                   |       |       | 14       | 83.37 %    |
| 15  |   |           |                      |              |                                 |               |            |                   |       |       | 15       | 132.63 %   |
| 16  | 6 Prior year's funding percentage for purposes of determining whether carryover/prefunding halances may be used to reduce |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     | current year's funding requirement  |           |                      |              |                                 |               |            |                   |       |       |          |            |
| 17  | 7 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage     |           |                      |              |                                 |               |            |                   |       |       |          |            |
| P   | art IV  | Con       | tributions and       | d liquidi    | ity shortfalls                  |               |            |                   |       |       |          |            |
| 18  | Contribu  | tions ma  | ade to the plan for  | the plan y   | vear by employer(s) and emp     | oloyees:      |            |                   |       |       |          |            |
| (1) | (a) Date  |           | <b>(b)</b> Amount p  |              | (c) Amount paid by              | (a) Da        |            | (b) Amount pa     | -     | (0    | -        | nt paid by |
| (IV | IM-DD-YY  | YY)       | employer(            | (S)          | employees                       | (MM-DD-       | Y Y Y Y)   | employer(         | S)    |       | empi     | oyees      |
|     |   |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     |   |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     |   |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     |   |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     |   |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     |   |           |                      |              |                                 | T-1-1- N      | 40(1)      |                   |       | 40(-) | 1        |            |
| 40  |   |           |                      | _            |                                 | Totals ▶      | 18(b)      |                   |       | 18(c) |          |            |
| 19  |   |           |                      |              | tructions for small plan with   |               |            | Г                 |       |       |          |            |
|     | -   |           |                      |              | nimum required contribution     |               |            | l l               | 19a   |       |          | 0          |
|     | <b>b</b> Contributions made to avoid restrictions adjusted to valuation date  |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     | C Contributions allocated toward minimum required contribution for current year adjusted to valuation date                |           |                      |              |                                 |               |            |                   |       |       |          |            |
| 20  |   |           | outions and liquidit | -            |                                 |               |            |                   |       |       |          |            |
|     | a Did the plan have a "funding shortfall" for the prior year?   |           |                      |              |                                 |               |            |                   |       |       |          |            |
|     | <b>b</b> If 20a   | is "Yes,  | " were required qu   | uarterly ins | stallments for the current year | r made in a t | timely man | ner?              |       |       |          | Yes No     |
|     | <b>C</b> If 20a   | is "Yes,  | " see instructions   | and comp     | lete the following table as ap  |               |            |                   |       |       |          |            |
|     |   | (1) 10    | >t                   |              | Liquidity shortfall as of e     | nd of Quarter |            |                   |       |       | (A) A+L  | <u> </u>   |
|     |   | (1) 1s    | ol .                 |              | (2) 2nd                         |               | (3)        | 3rd               |       |       | (4) 4th  | I          |

| Pa | rt V Assumptio               | ons used to determine t                     | unding target and t          | arget n    | ormal cost               |            |                            |
|----|------------------------------|---|------------------------------|------------|--------------------------|------------|----------------------------|
| 21 | Discount rate:               |   |                              |            |                          |            |                            |
|    | <b>a</b> Segment rates:      | 1st segment:<br>4.92 %                      | 2nd segment:<br>6.71 %       |            | 3rd segment:<br>6.80 %   | )          | N/A, full yield curve used |
|    | <b>b</b> Applicable month    | (enter code)                                |                              |            |                          | 21b        | 0                          |
| 22 | Weighted average ret         | tirement age                                |                              |            |                          | 22         | 65                         |
| 23 | Mortality table(s) (see      | e instructions)                             | escribed - combined          | Pres       | cribed - separate        | Substitu   | te                         |
| Pa | rt VI Miscellane             | ous items                                   |                              |            |                          |            |                            |
| 24 | •                            | made in the non-prescribed act              | ·                            |            | •                        |            |                            |
| 25 | Has a method change          | e been made for the current pl              | an year? If "Yes," see ins   | tructions  | regarding required attac | hment      | Yes No                     |
| 26 | Is the plan required to      | o provide a Schedule of Active              | Participants? If "Yes," se   | e instruct | ions regarding required  | attachment | Yes No                     |
| 27 |                              | for (and is using) alternative fur          | 0 / 11                       |            |                          | 27         |                            |
| Pa | rt VII Reconcilia            | ation of unpaid minimu                      | ım required contrib          | utions     | for prior years          |            |                            |
| 28 | Unpaid minimum requ          | uired contribution for all prior y          | ears                         |            |                          | 28         | 0                          |
| 29 | , ,                          | r contributions allocated toward            |                              |            | . ,                      | 29         | 0                          |
| 30 | Remaining amount of          | f unpaid minimum required cor               | ntributions (item 28 minus   | item 29).  |                          | 30         | 0                          |
| Pa | rt VIII Minimum              | required contribution                       | for current year             |            |                          |            |                            |
| 31 |                              | adjusted, if applicable (see inst           |                              |            |                          | 31         | 0                          |
| 32 | Amortization installme       |   | ,                            |            | Outstanding Bala         | ance       | Installment                |
|    | a Net shortfall amort        | tization installment                        |                              |            | -                        |            |                            |
|    | <b>b</b> Waiver amortization | on installment                              |                              |            |                          |            |                            |
| 33 |                              | approved for this plan year, en<br>Day Year |                              |            |                          | 33         |                            |
| 34 | • •                          | ment before reflecting carryove             | , ,                          |            |                          | 34         | 0                          |
|    |                              |   | Carryover balanc             | е          | Prefunding bala          | nce        | Total balance              |
| 35 | Balances used to offs        | set funding requirement                     |                              |            |                          |            |                            |
| 36 | Additional cash require      | rement (item 34 minus item 35               | ·)                           |            |                          | 36         | 0                          |
| 37 |                              | ed toward minimum required co               | •                            | •          |                          | 37         | 0                          |
| 38 | Interest-adjusted exce       | ess contributions for current ye            | ear (see instructions)       |            |                          | 38         |                            |
| 39 | Unpaid minimum requ          | uired contribution for current ye           | ear (excess, if any, of item | 36 over    | item 37)                 | 39         | 0                          |
| 40 | Unpaid minimum regu          | uired contribution for all years            |                              |            |                          | 40         | 0                          |

### MARCHI'S RESTAURANT, INC. AMENDED RETIREMENT PLAN DEFINED BENEFIT PENSION PLAN

Schedule of Active Participant Data Plan Year: 10/1/2009 to 9/30/2010 Valuation Date: 10/1/2009

| Age/<br>Svc | <25 | 25-29 | 30-34 | 35-39 | 40-44 | 45-49 | 50-54 | 55-59 | 60-64 | 65-69 | 70+ | Total |
|-------------|-----|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----|-------|
| 0           | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 1-4         | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 5-9         | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 10-14       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 15-19       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 1     | 1     | 0     | 0   | 2     |
| 20-24       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | . 0   | 0   | 0     |
| 25-29       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 30-34       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| 35-39       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 1     | 0   | 1     |
| 40+         | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 0   | 0     |
| Total       | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 1     | 1     | 1     | 0   | 3     |

<sup>\*</sup>Employees who have not met the minimum eligibility requirements are excluded

Average Age:

61.0

Average Service:

23

# MARCHI'S RESTAURANT, INC. AMENDED RETIREMENT PLAN DEFINED BENEFIT PENSION PLAN

Statement of Actuarial Assumptions and Method Plan Year: 10/1/2009 to 9/30/2010 Valuation Date: 10/1/2009

|                           | For PPA Funding  | <u>For 417(e)</u>  | For Actuarial Equiv.   |  |  |  |
|---------------------------|--|--|--|--|--|--|
| Interest Rates            | Segment 1 4.92%  | Segment 1 3.85%  | Pre-Retirement 5.00%   |  |  |  |
|                           | Segment 2 6.71%  | Segment 2 5.00%  | Post-Retirement 5.00%  |  |  |  |
|                           | Segment 3 6.80%  | Segment 3 5.11%  |  |  |  |  |
| Pre-Retirement            |  |  |  |  |  |  |
| Turnover                  | None   | None   | None   |  |  |  |
| Mortality                 | None   | None   | None   |  |  |  |
| Assumed Ret Age           | Normal retirement age<br>Earlier of 62 and 37<br>years of service or 65<br>and 5 years of<br>participation                             | Normal retirement age<br>Earlier of 62 and 37<br>years of service or 65<br>and 5 years of<br>participation | Normal retirement age<br>Earlier of 62 and 37<br>years of service or 65<br>and 5 years of<br>participation |  |  |  |
| Post-Retirement           |  |  |  |  |  |  |
| Mortality                 | Male-modified RP2000 combined healthy male projected 24 &16 years Female-modified RP2000 combined healthy female projected 24 & 16 yrs | 2009 Applicable<br>Mortality Table from<br>Rev Rul 2007-67   | 1983 TABLE A<br>FEMALE<br>MORTALITY  |  |  |  |
| Assumed Benefit Form      | For Funding  | Normal Form  |  |  |  |  |
| Calculated Effective Inte | erest Rate   | 6.63%  |  |  |  |  |

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

### 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).

2009

OMB No. 1210-0110

This Form is Open to Public Inspection

|  | ▶ File as an                            | n attachme                       | ent to Form                            | 5500 or 5                               | 5500-SF.                                     | - 1                |                              |                                    |  |
|--|---|----------------------------------|--|---|--|--------------------|------------------------------|------------------------------------|--|
| For calendar plan year 2009 or fiscal pl   | an year beginning 10/                   | /01/2009                         |  |   | and er                                       | oding 09/          | 30/2010                      | -                                  |  |
| Round off amounts to nearest do  | llar.                                   |                                  |  |   |  |                    |                              |                                    |  |
| Caution: A penalty of \$1,000 will be  | assessed for late filing of t           | this report                      | unless reas                            | onable cau                              | use is establis                              | hed.               |                              |                                    |  |
| A Name of plan<br>MARCHI'S RESTAURANT, INC. AMEN   | IDED RETIREMENT PLAN                    | 1                                |  |   | B Three-c                                    | ligit<br>mber (PN) | •                            |                                    | 001  |
|  |   |                                  |  |   |  |                    |                              |                                    |  |
| C Plan sponsor's name as shown on lit  | ne 2a of Form 5500 or 5500              | O-SF                             |  | Ī                                       | D Employe                                    | r Identifica       | tion Num                     | ber (EIN)                          |  |
| MARCHIS RESTAURANT, INC.   |   |                                  |  |   | 13-5581350                                   | )                  |                              |                                    |  |
| E Type of plan: X Single Multiple  | -A Multiple-B                           | F                                | Prior year pla                         | ın size: 🛚                              | 100 or fewer                                 | 101-5              | 500 ∏ M                      | fore than 50                       | 0  |
| Part I Basic Information   | <del></del>                             |                                  |  |   | ·  |                    |                              |                                    |  |
|  | Manth 10 Da                             | 01                               |  | 2000                                    |  |                    | <del></del>                  |                                    |  |
| 1 Enter the valuation date:  | Month 10 Da                             | ıy <u>01</u>                     | Year_                                  | inna                                    | <del>-</del>                                 |                    | <del>,</del>                 |                                    |  |
| 2 Assets:  |   |                                  |  |   |  |                    | ├──                          |                                    | 440000   |
| a Market value   |   |                                  |  | *************                           | ***************************************      | 2a                 |                              |                                    | 119622   |
| <b>b</b> Actuarial value   | 1-1-1                                   |                                  |  | *************************************** |  | 2b                 | <b>ļ_</b>                    |                                    | 119622   |
| 3 Funding target/participant count br  | eakdown                                 |                                  |  | (1) Nu                                  | umber of partic                              | cipants            | <u> </u>                     | (2) Fundin                         | g Target                                       |
| a For retired participants and b   | eneficiaries receiving paym             | ent                              | 3a                                     |   |  |                    |                              |                                    |  |
| b For terminated vested participal   | pants                                   | **************                   | . 3b                                   |   |  | 2                  |                              |                                    | 4961   |
| C For active participants:   |   |                                  |  |   |  |                    |                              |                                    |  |
| (1) Non-vested benefits  | 40-4                                    |                                  | 3c(1)                                  |   |  |                    |                              |                                    |  |
| (2) Vested benefits  | 414141++141+1+1+1+1++++++++++           |                                  | 3c(2)                                  |   |  |                    |                              |                                    | 85230  |
| (3) Total active   | *************************************** |                                  | A (A)                                  |   |  | 3                  | 1                            |                                    | 85230  |
| d Total  |   |                                  | A 1                                    |   |  | 5                  | †                            |                                    | 90191  |
| 4 If the plan is at-risk, check the box  |   |                                  | 1                                      | [                                       |  |                    | 1                            |                                    |  |
|  |   | • •                              |  |   |  | 4a                 | ├──                          |                                    |  |
| a Funding target disregarding p  | , ·                                     |                                  |  |   |  | <del>4</del> 8     | ┼                            |                                    |  |
| b Funding target reflecting at-risk for fewer than five con  | secutive years and disregal             | rding loadii                     | ng factor                              |   |  |                    | <u> </u>                     |                                    | 6.63 %   |
| 5 Effective interest rate  |   |                                  |  |   |  |                    | <del> </del> -               |                                    | 0.03 %   |
| 6 Target normal cost   |   |                                  |  |   |  | 6                  |                              |                                    |  |
| Statement by Enrolled Actuary  To the best of my knowledge, the information su accordance with applicable law and regulations, combination, offer my best estimate of anticipate | In my opinion, each other assumption    | anying schedul<br>on is reasonab | les, statements :<br>le (taking into a | and attachme<br>count the ex            | ents, if any, is comp<br>perience of the pla | plete and accu     | rate. Each p<br>able expecta | rescribed assu<br>itions) and such | mption was applied in<br>other assumptions, in |
| SIGN   |   |                                  | 1/1                                    | V/                                      |  |                    | 1/2                          | 1/71                               | 1.   |
| HERE EDWAND A  | . ECHEVERRIA                            | 4                                | WW E                                   | 7                                       |  |                    | 5/C                          | 1 (0                               | Ш  |
| -  | ignature of actuary                     | •                                | <u> </u>                               | <u> </u>                                |  |                    | 7 D:                         | ate                                | -, -   |
| EDWARD A. ECHEVERRIA   | •                                       |                                  |  |   |  |                    | 11 9                         | <b>-</b> 04519                     |  |
| Type   | or print name of actuary                |                                  | -                                      |   |  | Most r             | ecent en                     | rollment nur                       | nber   |
| DANZIGER & MARKHOFF LLP  | n principality                          |                                  |  |   |  |                    |                              | 948-1556                           |  |
|  |   |                                  |  |   | ·  | Folophone          | number (                     | including a                        | rod code)                                      |
| 123 MAIN STREET  | Firm name                               |                                  |  |   |  | i elebrione        | namber (                     | including a                        | iea code)                                      |
| WHITE PLAINS NY 10601  |   |                                  |  |   |  |                    |                              |                                    |  |
|  |   |                                  |  |   |  |                    |                              |                                    |  |
|  | Address of the firm                     |                                  |  |   | •  |                    |                              |                                    |  |
| If the actuary has not fully reflected any re  | egulation or ruling promules            | ated under                       | the statute                            | n complet                               | ting this sched                              | lule, check        | the box                      | and see                            | П  |
| .,   | -0                                      |                                  |  |   |  |                    |                              |                                    | 11   |

| Pa       | ırt II   | Begir     | ning of year             | carryov      | er and prefunding ba                   | lances              |                                       |                             | ·      |            |                |            |             |
|----------|--|-----------|--------------------------|--------------|--|---------------------|---------------------------------------|-----------------------------|--------|------------|----------------|------------|-------------|
| -        |  |           |                          |              | <u>-</u>                               |                     | (a)                                   | Carryover balance           | $\Box$ | (b)        | Prefundi       | ng baland  | e           |
| 7        |  |           |                          |              | icable adjustments (Item 13            |                     |                                       |                             | 41726  |            |                |            |             |
| 8        | Portion u  | sed to    | offset prior year's      | funding re   | quirement (Item 35 from pric           | or year)            |                                       |                             |        | •          |                |            |             |
| 9        | Amount   | remaini   | ng (Item 7 minus         | item 8)      | ······································ |                     |                                       |                             | 41726  |            |                |            |             |
| 10       | Interest   | on item   | 9 using prior year       | 's actual r  | etum of6.48 %                          |                     |                                       |                             | 2704   |            |                |            | 0           |
| 11       | Prior yea  | ır's exce | ess contributions        | to be adde   | d to prefunding balance:               |                     |                                       |                             |        |            |                |            |             |
|          | a Exce   | ss cont   | ributions (Item 38       | from prior   | year)                                  |                     |                                       |                             |        |            |                |            |             |
|          |  |           |                          |              | e rate of%                             | ī                   |                                       |                             |        |            |                |            |             |
|          | C Total available at beginning of current plan year to add to prefunding balance   |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
| 40       |  |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
|          |  |           |                          |              | erned elections                        |                     |                                       |                             | 14400  |            |                |            |             |
|          |  |           | -                        |              | + item 10 + item 11d - item            | 12)                 |                                       | <del></del>                 | 14430  |            |                |            |             |
|          | art III  |           | ding percenta            |              |  |                     |                                       |                             |        |            |                |            |             |
|          |  |           |                          |              |  |                     |                                       |                             |        |            | 14             |            | 37 %        |
|          |  |           |                          |              | ge                                     |                     |                                       |                             |        |            | 15             | 132.       | 63 %        |
| 16       | 6 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
| 17       | If the cur   | rent val  | ue of the assets o       | f the plan   | is less than 70 percent of the         | e funding targe     | et, enter s                           | uch percentage              |        |            | 17             |            | %           |
| Pa       | irt IV   | Con       | tributions an            | d liquidi    | ty shortfalls                          |                     |                                       |                             |        |            |                |            |             |
| 18       | Contribut  | ions ma   |                          |              | ear by employer(s) and emp             | oloyees:            |                                       |                             |        |            |                |            |             |
| (M       | (a) Date<br>M-DD-YY  |           | (b) Amount p<br>employer |              | (c) Amount paid by<br>employees        | (a) Dat<br>(MM-DD-Y |                                       | (b) Amount pa<br>employer(s |        | {c         | Amour<br>emplo | it paid by |             |
| <b>,</b> |  |           |                          |              |  | (                   | .,,                                   |                             | · ·    |            | ompio          | ,,,,,,,    |             |
|          |  |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
|          |  |           |                          |              |  |                     |                                       |                             |        | ļ <u> </u> |                |            |             |
|          |  |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
|          |  |           |                          |              | •                                      |                     |                                       |                             |        |            |                |            |             |
|          |  |           | ·                        |              |  |                     |                                       |                             | •      |            |                |            |             |
|          |  |           |                          |              |  | Totals ►            | 18(b)                                 |                             |        | 18(c)      |                |            |             |
| 19       | Discount   | ed emp    | loyer contributions      | s – see ins  | tructions for small plan with          | a valuation da      | te after th                           | e beginning of the          | year:  |            |                |            |             |
|          | a Contrib  | outions . | allocated toward         | ınpaid min   | imum required contribution f           | rom prior year      | rs                                    |                             | 19a    |            |                |            | Q           |
|          | <b>b</b> Contrib   | outions   | made to avoid res        | trictions a  | djusted to valuation date              |                     | · · · · · · · · · · · · · · · · · · · |                             | 19b    |            |                |            | 0           |
|          | C Contributions allocated toward minimum required contribution for current year adjusted to valuation date   |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
| 20       | 20 Quarterly contributions and liquidity shortfalls:   |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
|          | a Did the plan have a "funding shortfall" for the prior year?  |           |                          |              |  |                     |                                       |                             |        |            |                |            |             |
|          | <b>b</b> If 20a l  | is "Yes,  | " were required q        | ıarteriy ins | tallments for the current yea          | r made in a tir     | nely man                              | ner?                        |        | ,,         |                | Yes 📗      | No          |
|          | <b>C</b> If 20a i  | s "Yes,   | see instructions         | and compl    | ete the following table as ap          |                     |                                       |                             |        |            |                |            |             |
|          |  | 44) 4     |                          |              | Liquidity shortfall as of en           | nd of Quarter o     |                                       |                             | 1      |            | (4) 44-        |            | <del></del> |
|          |  | (1) 1s    | it .                     |              | (2) 2nd                                |                     | (3)                                   | अव                          | +      |            | (4) 4th        |            |             |

| Pa  | rt V Assumptio  | ons used to determine t                     | funding target and ta          | raet n     | ormal cost                              |            |                            |  |  |  |
|-----|---|---|--------------------------------|------------|---|------------|----------------------------|--|--|--|
| 21  | Discount rate:  |   | <u> </u>                       | <u> </u>   | <u> </u>                                |            |                            |  |  |  |
|     | a Segment rates:  | 1st segment:<br>4.92 %                      | 2nd segment:<br>6.71 %         |            | 3rd segment<br>6.80 %                   |            | N/A, full yield curve used |  |  |  |
|     | <b>b</b> Applicable month   | (enter code)                                |                                |            |   | 21b        | 0                          |  |  |  |
| 22  | Weighted average re   | tirement age                                |                                |            |   | . 22       | 65                         |  |  |  |
| 23  | Mortality table(s) (se  | e instructions) 🐰 Pre                       | escribed - combined            | Preso      | ribed - separate                        | Substitut  | te                         |  |  |  |
| Pa  | rt VI Miscellane  | ous items                                   |                                |            |   |            |                            |  |  |  |
| 24  |   | made in the non-prescribed act              |                                | •          | •                                       |            |                            |  |  |  |
| 25  | Has a method change   | e been made for the current pl              | an year? If "Yes," see instr   | uctions r  | egarding required attac                 | hment      | Yes 🛛 No                   |  |  |  |
| 26  | Is the plan required to   | o provide a Schedule of Active              | Participants? If "Yes," see    | instructio | ons regarding required                  | attachment | X Yes No                   |  |  |  |
| 27  |   | for (and is using) atternative fur          |                                |            |   | 27         |                            |  |  |  |
| Pa  | rt VII Reconcili  | ation of unpaid minimu                      | ım required contribu           | tions f    | or prior years                          |            |                            |  |  |  |
| 28  | Unpaid minimum requ   | uired contribution for all prior y          | ears                           | *****      |   | . 28       | 0                          |  |  |  |
| 29  |   | contributions allocated toward              |                                |            |   | 29         | 0                          |  |  |  |
| 30  | Remaining amount of   | f unpaid minimum required con               | atributions (item 28 minus ite | em 29)     |   | 30         | 0                          |  |  |  |
| Pai | t Viji Minimum  | required contribution t                     | for current year               |            |   |            |                            |  |  |  |
|     |   | adjusted, if applicable (see instr          | T                              |            | *************************************** | 31         | 0                          |  |  |  |
| 32  | Amortization installme  | ents:                                       |                                | ··· -      | Outstanding Bala                        | ance       | Installment                |  |  |  |
|     | a Net shortfall amort   | tization installment                        |                                |            |   |            |                            |  |  |  |
|     | <b>b</b> Waiver amortization  | on installment                              |                                |            |   |            |                            |  |  |  |
| 33  |   | approved for this plan year, en<br>Day Year |                                |            |   | 33         |                            |  |  |  |
| 34  |   | ment before reflecting carryove             |                                |            |   | 34         | 0                          |  |  |  |
|     |   |   | Carryover balance              |            | Prefunding bala                         | nce        | Total balance              |  |  |  |
| 35  | Balances used to offs   | set funding requirement                     |                                |            |   |            |                            |  |  |  |
| 36  | Additional cash requi   | rement (item 34 minus item 35               | )                              | ,          | <u></u>                                 | 36         | 0                          |  |  |  |
| 37  |   | ed toward minimum required oc               | -                              |            |   | 37         | 0                          |  |  |  |
| 38  | Interest-adjusted exc   | ess contributions for current ye            | ear (see instructions)         |            |   | 38         |                            |  |  |  |
| 39  | 9 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) |   |                                |            |   |            |                            |  |  |  |
| 40  | Unpaid minimum requ   | uired contribution for all years.           |                                |            |   | 40         | Ò                          |  |  |  |

### Filing Authorization for the 2009 Form 5500-SF

Name of Plan: Marchi's Restaurant, Inc. Amended Retirement Plan

EIN / PN: <u>13-5581350 / 0</u>01

Plan Year Ending: September 30, 2010

PART I Authorization of Practitioner to Electronically Sign and File

I hereby authorize Danziger & Markhoff, LLP to electronically sign and file the above-named return/report through EFAST2, on behalf of the Plan Administrator/Plan Sponsor identified below.

I understand that in granting this authority that:

- I/we must manually sign and date page 2 of the Form 5500-SF and provide a scanned copy of that signature page to Danziger & Markhoff, LLP before the electronic filing can be initiated;
- Danziger & Markhoff, LLP will retain a copy of this written authorization in its records;
- Danziger & Markhoff, LLP will notify the individual(s) signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 2 of the Form 5500-SF, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- Danziger & Markhoff, LLP shall not be deemed an administrator or other fiduciary with respect
  to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

| Plan Admini  | strator: Sout the lune                      | h_' Date: |       |
|--------------|---|-----------|-------|
| Employer/Pla | an Sponsor (if not the Plan Administrator): | NA        | Date: |
| PART II      | Acknowledgement of Receipt of Authoriz      | ation     |       |

On behalf of Danziger & Markhoff, LLP, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

For Danziger & Markhoff, LLP: My Z. M. Date:

(signature ana titte)

The designated service provider must retain this authorization. Do not submit this form to the DOL unless requested to do so.

#### 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.

2009

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

|   | art   Annual Report Identifi   | cation Informatio   | חס   |   |            |                              |  |  |  |
|---|--|---|--|---|------------|------------------------------|--|--|--|
| _For  | calendar plan year 2009 or fiscal plan y   | year beginning 10/  | 01/2009  | and ending  | 09/30/     | 2010                         |  |  |  |
| Α   | This return/report is for:   | <del></del>   |  |   |            | One participant plan         |  |  |  |
| _   |  | E D v v v v v v v v v v v v v v v v v v   |  |   |            |                              | int plan                               |  |  |
|   | · H  | mended return/report  | 님  | n year return/report (less than 12 m  | onthe\     |                              |  |  |  |
| С   | 닏  | n 5558  |  | c extension   | линој      | П вви                        |  |  |  |
| •   | ·  | rial extension (enter de  |  | CEXICISION  |            | ☐ DFVC progra                | ım                                     |  |  |
| P   | art II Basic Plan Information  |   |  |   |            |                              | <u> </u>                               |  |  |
|   | Name of plan   | 1—enter all requested   | information  |   | l de       |                              |  |  |  |
|   | RCHI'S RESTAURANT, INC. AMENDED  | T PETIPEMENT OF AN  | <b>:</b>   |   | ar         | Three-digit<br>plan number   |  |  |  |
| 7117 W  | TO THE TRUE MAN THE PROPERTY OF THE PROPERTY O | AND THE WIENT FLAN  |  |   |            | (PN)                         | 001                                    |  |  |
|   |  |   |  |   | 1¢         | Effective date of            | plan                                   |  |  |
|   | PM   |   |  |   | <u> </u>   | 08/15/1                      | <u> </u>                               |  |  |
| MAF   | Plan sponsor's name and address (em<br>RCHIS RESTAURANT, INC.  | ployer, if for single-em  | ployer plan)   |   | 2b         | Employer Identifi            |  |  |  |
|   | 10. NO NEOTHOLOUTI, 1110.  |   |  |   | 20         | (EIN) 13-5581                | elephone number                        |  |  |
| 251   | EAST 31ST STREET   |   |  |   |            | 212-679                      |  |  |  |
| NEV   | V YORK NY 10016  |   |  |   | 2d         | Business code (s             | see instructions)                      |  |  |
| 32  | Plan administrator's name and address  | /if annua on Dian   |  | - P1  | 26         | 722110                       |  |  |  |
| SAM   |  | s (it same as Pian spor   | nsor, enter "Sam   | 9 <sup>-</sup> )  | 3D         | Administrator's E<br>13-5581 | ·                                      |  |  |
|   |  |   |  | •   | 3с         |                              | elephone number                        |  |  |
| _   |  |   |  |   |            | 212-679                      |  |  |  |
| 4   | f the name and/or EIN of the plan spons<br>лате, EIN, and the plan number from th  | sor has changed since<br>he last return/report - S  | the last return/re   | port filed for this plan, enter the   | 4b         | EIN                          |  |  |  |
|   | name, and and plant hamber normal  | io idat returni report. Q   | iponsor s riame  |   | 4c         | PN                           |  |  |  |
| 5a Total number of participants at the beginning of the plan year   |  |   | r  |   | 5a         | Ţ                            | 5                                      |  |  |
| <b>b</b> Total number of participants at the end of the plan year   |  |   |  | ***************************************   | 5b         | <u> </u>                     | 5                                      |  |  |
| 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                           |  |  |
|   | Are you claiming a waiver of the annua   | al examination and rep  | ort of an indeper  | ident qualified public accountant (IQ   | PA)        |                              |  |  |  |
|   | Are you claiming a waiver of the annua under 29 CFR 2520.104-467 (See inst   | al examination and rep<br>tructions on waiver elig  | ort of an indeper<br>ibility and conditi   | dent qualified public accountant (10<br>ons.)   | PA)        |                              | X Yes No                               |  |  |
| b   | Are you claiming a waiver of the annua   | al examination and rep<br>tructions on waiver elig  | ort of an indeper<br>ibility and conditi   | dent qualified public accountant (10<br>ons.)   | PA)        |                              |  |  |  |
| b   | Are you claiming a waiver of the annua<br>under 29 CFR 2520.104-467 (See inst<br>If you answered "No" to either 6a or  | al examination and rep<br>tructions on waiver elig  | ort of an indeper<br>ibility and conditi   | ident qualified public accountant (IQ<br>ons.)SF and must instead use Form 55                                   | PA)        |                              | X Yes No                               |  |  |
| Pa  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instance) If you answered "No" to either 6a or art III Financial Information  | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot   | ort of an indeper<br>ibility and conditi<br>use Form 5500-                                       | dent qualified public accountant (10<br>ons.)   | PA)<br>00. |                              | X Yes No                               |  |  |
| Pa<br>7<br>a  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instance of the annual from the following of the follo | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot   | ort of an indeper<br>ibility and conditi<br>use Form 5500-                                       | dent qualified public accountant (IQ<br>ons.)SF and must instead use Form 55                                    | PA)<br>00. |                              | Yes No                                 |  |  |
| Pa<br>7<br>a<br>b   | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instance of the annual from the following of the follo | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot   | ort of an indeper<br>ibility and conditi<br>use Form 5500-<br>                                   | dent qualified public accountant (IQ<br>ons.)SF and must instead use Form 55                                    | PA)        |                              | Yes No                                 |  |  |
| Pa<br>7<br>a<br>b   | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit fyou answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot   | ort of an indeper<br>ibility and conditi<br>use Form 5500-<br>                                   | ident qualified public accountant (10<br>ons.)  | PA)        |                              | Yes No  No  No  Year  130509           |  |  |
| Pa<br>7<br>a<br>b   | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit fyou answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from   | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot :<br>line 7a)   | ort of an indeper ibility and conditi use Form 5500- 7a 7b                                       | dent qualified public accountant (IQ<br>ons.)SF and must instead use Form 55<br>(a) Beginning of Year<br>11962: | PA)        | (b) End (                    | Yes No  No  No  Year  130509           |  |  |
| Pa<br>7<br>a<br>b<br>c  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit fyou answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot a<br>line 7a)   | ort of an indeper ibility and conditi use Form 5500- 7a 7b 7c 8a(1)                              | dent qualified public accountant (IQ<br>ons.)SF and must instead use Form 55<br>(a) Beginning of Year<br>11962: | PA)        | (b) End (                    | Yes No  No  No  Year  130509           |  |  |
| Pa<br>7<br>a<br>b<br>c  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or It III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  (2) Participants   | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot :<br>line 7a)   | ort of an indeper ibility and conditi use Form 5500-  7a 7b 7c 8a(1)                             | dent qualified public accountant (IQ<br>ons.)SF and must instead use Form 55<br>(a) Beginning of Year<br>11962: | PA)        | (b) End (                    | Yes No  No  No  Year  130509           |  |  |
| Pa<br>7<br>a b<br>c   | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  (2) Participants  (3) Others (including rollovers)   | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot :<br>line 7a)   | 7a 7b 7c 8a(2) 8a(3)   | dent qualified public accountant (IQ<br>ons.)   | PA)        | (b) End (                    | Yes No  No  No  Year  130509           |  |  |
| Pa 7 a b c 8 a  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  (2) Participants  Others (including rollovers)   | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot :<br>line 7a)   | 7a 7b 7c 8a(1) 8a(2) 8b  | dent qualified public accountant (IQ<br>ons.)SF and must instead use Form 55<br>(a) Beginning of Year<br>11962: | PA)        | (b) End (                    | Yes No  No  No  130509  130509  130509 |  |  |
| Pa 7 a b c 8 a  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  (2) Participants  (3) Others (including rollovers)  Total income (add lines 8a(1), 8a(2), 8a   | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot a<br>line 7a)   | 7a 7b 7c 8a(1) 8a(2) 8b 8c   | dent qualified public accountant (IQ<br>ons.)   | PA)        | (b) End (                    | Yes No  No  No  Year  130509           |  |  |
| Pa 7 a b c 8 a  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a Benefits paid (including direct rollovers  | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot :<br>line 7a)   | ort of an indeper ibility and conditi use Form 5500-  7a 7b 7c 8a(1) 8a(2) 8b 8c ms              | dent qualified public accountant (IQ<br>ons.)   | PA)        | (b) End (                    | Yes No  No  No  130509  130509  130509 |  |  |
| Pa 7 a b c 8 a  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 1) Employers  (2) Participants  (3) Others (including rollovers)  Total income (add lines 8a(1), 8a(2), 8a   | al examination and rep<br>tructions on waiver elig<br>r 6b, the plan cannot a<br>line 7a)   | 7a 7b 7c 8a(1) 8a(2) 8c ms 8d  | dent qualified public accountant (IQ<br>ons.)   | PA)        | (b) End (                    | Yes No  No  No  130509  130509  130509 |  |  |
| Pa 7 a b c b c d  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 10 Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a Benefits paid (including direct rollovers to provide benefits)   | al examination and reptructions on waiver eliging 6b, the plan cannot selected from the plan cannot selected from the plan Year om:  a(3), and 8b)  | 7a 7b 7c 8a(1) 8a(2) 8b 8c ms 8d ns) 8e  | dent qualified public accountant (IQ<br>ons.)   | PA)        | (b) End (                    | Yes No  No  No  130509  130509  130509 |  |  |
| Pa 7 a b c 8 a b c d e  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instifyou answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 10 Employers  (2) Participants  (3) Others (including rollovers)  Total income (add lines 8a(1), 8a(2), 8a Benefits paid (including direct rollovers to provide benefits).  Certain deemed and/or corrective districts  | al examination and reptructions on waiver eliging 6b, the plan cannot in the plan cannot in the plan cannot in the plan Year om:  a(3), and 8b)   | ort of an indeper ibility and conditiuse Form 5500-  7a 7b 7c 8a(1) 8a(2) 8b 8c ms 8d ns)8e      | dent qualified public accountant (IQ<br>ons.)   | PA)        | (b) End (                    | Yes No  No  No  130509  130509  130509 |  |  |
| Pa 7 a b c 8 a b c d e f g  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 10 Employers  (2) Participants  (3) Others (including rollovers)  Other income (loss)  Total income (add lines 8a(1), 8a(2), 8a Benefits paid (including direct rollovers to provide benefits).  Certain deemed and/or corrective districted.  | al examination and reptructions on waiver eliging 6b, the plan cannot in 6b, the plan Year om:  a(3), and 8b)  a(3), and 8b)  and insurance premium in 6b, fees, commissions | 7a 7b 7c 8a(1) 8a(2) 8b 8c ms 8d ns) 8f 8g   | dent qualified public accountant (IQ ons.)  | PA)        | (b) End (                    | Yes No  No  No  130509  130509  130509 |  |  |
| Pa 7 a b c 8 a b c d e f g  | Are you claiming a waiver of the annual under 29 CFR 2520.104-467 (See instit you answered "No" to either 6a or at III Financial Information  Plan Assets and Liabilities  Total plan assets  Total plan liabilities  Net plan assets (subtract line 7b from lincome, Expenses, and Transfers for the Contributions received or receivable from 10 Employers  (2) Participants  (3) Others (including rollovers)  Total income (loss)  Total income (add lines 8a(1), 8a(2), 8a Benefits paid (including direct rollovers to provide benefits)  Certain deemed and/or corrective district Administrative service providers (salaric Other expenses   | al examination and reptructions on waiver eliging 6b, the plan cannot and the plan cannot are plan from the plan Year om:  a(3), and 8b)  | ort of an indeper ibility and conditi use Form 5500-  7a 7b 7c 8a(1) 8a(2) 8b 8c ms 8d ns) 86 89 | dent qualified public accountant (IQ ons.)  | PA)        | (b) End (                    | Yes No  No  No  130509  130509  11052  |  |  |

| Form | CCOO   |     | ~~~     |
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| Page 2- 1 | 1 |
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|-----------|---|

|  |  | _        |   |               |                    |                |                        |                  |  |             |
|--|--|----------|---|---------------|--------------------|----------------|------------------------|------------------|--|-------------|
| Par  |  |          |   |               |                    |                |                        |                  |  |             |
| 9a   | If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  1A 1G |          |   |               |                    |                |                        |                  |  |             |
| ь  | b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:      |          |   |               |                    |                |                        |                  |  |             |
| ~  |  |          | Charge France Assessment of the approach would be reading codes from the cist of Fight Charge   | *Clens        | uc Ço              | ues in         | one msa                | uction           | 15:  |             |
| Part                                       | ŧ١   | v        | Compliance Questions  |               |                    |                |                        |                  |  |             |
| 10   |  | _        | uring the plan year:  |               | Yes                | No             |                        |                  |  |             |
| а  |  |          | vas there a failure to transmit to the plan any participant contributions within the time period described in   |               | 169                | 190            |                        | A                | mount  |             |
|  | 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)   |          |   |               |                    |                |                        |                  |  |             |
| Ь  | b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)                                  |          |   |               |                    |                |                        |                  |  |             |
| C Was the plan covered by a fidelity bond? |  |          |   |               | 250000             |                |                        |                  |  |             |
| d  | d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?                               |          |   |               | 20000              |                |                        |                  |  |             |
| е  | ١  | ٧        | ere any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, surance service or other organization that provides some or all of the benefits under the plan? (See   | ,,,,          |                    |                | -                      |                  |  |             |
|  | i  | ìn       | structions.)  | 10e           |                    | Х              |                        |                  |  |             |
| f  |  |          | as the plan falled to provide any benefit when due under the plan?  | 10f           |                    | х              |                        |                  |  |             |
| g  |  |          | id the plan have any participant loans? (If "Yes," enter amount as of year end.)  | <del></del>   |                    | х              |                        |                  | <del></del>                                  |             |
| h  |  |          | this is an individual account plan, was there a blackout period? (See instructions and 29 CFR   | 10g           |                    |                | <u>-</u>               |                  |  |             |
| ••   | 2  | 2        | 520.101-3.)520.   | 10h           |                    |                |                        | ٠.               |  |             |
| i  | ı  | lf       | 10h was answered "Yes," check the box if you either provided the required notice or one of the xceptions to providing the notice applied under 29 CFR 2520.101-3  | 10i           |                    |                | ٠,                     |                  |  | <del></del> |
| Part                                       | ٧  | /1       | Pension Funding Compliance  |               |                    |                |                        |                  |  |             |
| 11   | k  | s        | this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com  | plete         | Sched              | ule SB         | (Form                  |                  | <u>.                                    </u> | _           |
|  | 5  | 55       | 500))   | •             |                    |                | *********              |                  | X Yes  |             |
| 12   | ı  | ls       | this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code   | or se         | ction 3            | 302 of I       | ERISA?                 | [                | Yes  | ⊠ No        |
|  |  |          | "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)  |               |                    |                |                        |                  |  |             |
| а  | 9  | lf<br>gr | a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruc-<br>anting the waiver   | ctions,<br>th | and e              | nter th<br>Day | e date d               | of the<br>_ Ye   | letter ru<br>ear                             | ling        |
| IF   | yo   | OF       | a completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.  |               | _                  |                |                        |                  |  |             |
| þ  | E  | Ei       | nter the minimum required contribution for this plan year   |               | <u> </u>           | 12b            |                        |                  |  |             |
| C  | Ε  | E۱       | nter the amount contributed by the employer to the plan for this plan year  |               | L                  | 12c            |                        |                  |  |             |
| d  | <u>.                                      </u>   |          |   |               |                    |                |                        |                  |  |             |
| e  | ٧  | W        | ill the minimum funding amount reported on line 12d be met by the funding deadline?   |               |                    |                | Yes                    |                  | No   | X N/A       |
| Part                                       | ٧  | /        | Plan Terminations and Transfers of Assets   |               |                    |                |                        |                  |  |             |
| 13a  | a Has a resolution to terminate the plan been adopted during the plan year or any prior year?  |          |   |               |                    |                |                        |                  |  |             |
|  | Ħ  | lf '     | "Yes," enter the amount of any plan assets that reverted to the employer this year  | ,,            |                    | 13a            |                        |                  |  |             |
| b  | b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?          |          |   |               |                    |                |                        |                  |  |             |
| ¢  |  |          | during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t<br>hich assets or liabilities were transferred. (See Instructions.)   | ne plan       | n(s) to            |                |                        |                  |  |             |
| 1  | 13c(1) Name of plan(s): 13c(2) EIN(s) 13c(3) PN  |          |   |               |                    | ) PN(s)        |                        |                  |  |             |
|  |  |          |   | 1             |                    |                |                        |                  |  |             |
| <u>-</u>                                   |  | _        |   |               |                    |                |                        |                  |  |             |
|  |  |          |   |               |                    |                |                        |                  |  |             |
|  | _  |          |   | <u> </u>      | •                  |                |                        |                  |  |             |
|  |  |          | : A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab  |               |                    |                |                        | lank!            | . a Cal-                                     | adula       |
| SBo  | гŚ   | Ś        | enalties of perjury and other penalties set forth in the Instructions, I declare that I have examined this retu<br>chedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/<br>is true, correct, and complete. | report        | ont, in<br>, and t | o the b        | y, ir app<br>pest of n | icable<br>1y kno | a Sch<br>Wiedge                              | e and       |
|  |  |          | C - True 7. R. 1-24'// ROBERT MARK  | CHI           |                    |                |                        |                  |  |             |

SIGN HERE Signature of employer/plan sponsor

SIGN HERE Signature of employer/plan sponsor

Date Enter name of individual signing as plan administrator

Date Enter name of individual signing as employer or plan sponsor

## MARCHI'S RESTAURANT, INC. AMENDED RETIREMENT PLAN DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions Plan Year: 10/1/2009 to 9/30/2010

Plan Effective Date

August 15, 1970

Plan Year

From October 1 to September 30

Eligibility

All employees not excluded by class are eligible to enter on the October 1 or April I coincident with or following the completion of the following requirements:

1 year of service

Normal Retirement Age

All participants are eligible to retire with their full retirement benefit on the later of the following:

Attainment of age 62

Completion of 37 years of service Completion of 5 years of participation Or if earlier, the later of the following:

Attainment of age 65

Completion of 5 years of participation

Normal Retirement Benefit

Upon normal retirement each participant will be entitled to a benefit payable in the normal form equal to the following:

Maximum benefit is \$16,250 per month Maximum percent of salary is 100%

Benefit is based on average salary during the highest 5 consecutive years of employment

**Normal Form of Benefit** 

A benefit payable for the life of the participant

**Accrued Benefit** 

A fraction of the normal retirement benefit calculated based on the assumption that the average salary preceding termination equals the average salary at retirement such fraction being equal to the years to date divided by what the years at retirement would have been had employment continued until retirement, but not taking into account more than 10 credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years before the effective date Years with less than 1,000 hours

**Termination Benefit** 

Upon termination for any reason other than death, disability or retirement a participant shall be entitled to a portion of the actuarial equivalent of his accrued benefit in accordance with the following vesting schedule:

Credited Years

Vested Percent

1

0

Attachment to 2009 Schedule SB, Part V - EIN: 13-5581350 PN: 001

### MARCHI'S RESTAURANT, INC. AMENDED RETIREMENT PLAN DEFINED BENEFIT PENSION PLAN

Summary of Plan Provisions Plan Year: 10/1/2009 to 9/30/2010

| Credited Years | Vested Percent |
|----------------|----------------|
| 2              | 20             |
| 3              | 40             |
| 4              | 60             |
| 5              | 80             |
| 6              | 100            |

Credited years are plan years commencing with the year of hire and ending with the retirement year excluding the following:

Years with less than 1,000 hours

Top-Heavy Minimum Benefit

Each participant will be entitled to a minimum accrued benefit equal to the following:

2 percent of average compensation times credited years

Credited years are plan years commencing with the year of entry and ending with the retirement year excluding the following:

Years with less than 1,000 hours excluding years plan not top-heavy

with a maximum of 10 years

Benefit is based on average salary during the highest 5 consecutive years of employment

**Top-Heavy Normal Form** 

A benefit payable for the life of the participant

**Top-Heavy Status** 

A plan is top-heavy if over 60% of the value of all accrued benefits in all of the employer's plans are for the benefit of key employees. A key employee is generally an officer or owner of the company. This plan is currently not top-heavy.

Death Benefit

Actuarial Equivalent of the accrued benefit earned to date of death

**Early Retirement** 

Equal to actuarial equivalent of accrued benefit