Form 5500-SF Department of the Treasury Internal Revenue Service			Return/Report of Small Employee							
		Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee				2010				
Er	Department of Labor nployee Benefits Security Administration	Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).				This Form is Open to Public				
P	ension Benefit Guaranty Corporation	Inspection 500-SF.								
	Part I Annual Report Identification Information For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 10/26/2010									
-		single-employer plan	and ending mployer plan (not multiemployer)	10/20/2	one-participant plan					
	This return/report is for:	first return/report	final return							
0		an amended return/report		year return/report (less than 12 mo	onths)					
С	Check box if filing under:	Form 5558	DFVC program							
	C Check box if filing under:									
Pa	art II Basic Plan Inform	nation—enter all requested information	ation							
	Name of plan	HN, TETENBAUM, LLP PROFIT SH/		UST	1b	Three-digit plan number				
T IININ	LEGTEIN, LEVINE, OTTIELOO			001		(PN) ▶ 004				
					1c	Effective date of plan 01/01/1988				
	Plan sponsor's name and addr ELSTEIN, LEVINE, GITTELSO	ess (employer, if for single-employer HN, TETENBAUM, LLP	plan)		2b	Employer Identification Number (EIN) 14-1618161				
	BOX 1111				2c	Plan sponsor's telephone number 845-563-9422				
NEW	'BURGH, NY 12551				2d	Business code (see instructions) 541110				
FINK	Plan administrator's name and ELSTEIN, LEVINE, GITTELSO		11		3b	Administrator's EIN 14-1618161				
LLP		NEWBURGH	I, NY 1255	1	3c	Administrator's telephone number 845-563-9422				
	•	in sponsor has changed since the las		port filed for this plan, enter the	4b	EIN				
l	name, EIN, and the plan numbe	r from the last return/report. Sponso	r's name		4c	PN				
5a	Total number of participants at	the beginning of the plan year			5a	72				
b Total number of participants at the end of the plan year					5b	0				
C	Total number of participants w complete this item)	ith account balances as of the end of	the plan y	ear (defined benefit plans do not	c 0					
6a	Were all of the plan's assets of	luring the plan year invested in eligibl	le assets?	(See instructions.)						
b	, 0	ne annual examination and report of a See instructions on waiver eligibility a				Yes 🗌 No				
	If you answered "No" to eith									
Pa	rt III Financial Information	ation								
7	Plan Assets and Liabilities			(a) Beginning of Year 17389	0	(b) End of Year				
a b	•		7a 7b	17505	.	0				
c	•	/b from line 7a)	70 70	17389	9	0				
8	Income, Expenses, and Trans			(a) Amount		(b) Total				
а	Contributions received or rece	vable from:	- (1)							
	(1) Employers(2) Participants		8a(1) 8a(2)							
)	8a(3)							
b		,	8b	387	7					
С	Total income (add lines 8a(1),	8a(2), 8a(3), and 8b)	8c			3877				
d		rollovers and insurance premiums	8d	17777	6					
е	Certain deemed and/or corrective distributions (see instructions)									
f	Administrative service providers (salaries, fees, commissions)									
g			8g		4777					
h :		Be, 8f, and 8g)				-173899				
i		e 8h from line 8c) ee instructions)								
	(0)	/	oj							

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Part IV Plan Characteristics

- **9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 3H 2H
- **b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part	V Compliance Questions								
10	During the plan year:		Yes	No		Amou	nt		
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		Х					
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)			х					
С	Was the plan covered by a fidelity bond?		Х				500	0000	
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?								
e	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		x					
f	Has the plan failed to provide any benefit when due under the plan?	10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		Х					
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		х					
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i							
Part	VI Pension Funding Compliance								
11									
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						res X	No	
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)								
 a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. 									
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.								
b	Enter the minimum required contribution for this plan year			12b					
С	c Enter the amount contributed by the employer to the plan for this plan year								
d	d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of negative amount)								
е	e Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	I	N/A	
Part	VII Plan Terminations and Transfers of Assets								
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?					ΧŊ	res	No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		Г	13a			i i	0	
b									
C	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t which assets or liabilities were transferred. (See instructions.)								
13c(1) Name of plan(s):					13c(2) EIN(s) 13c(3) PN				
Caut	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ise is (establi	shed.				

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule

SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	Filed with authorized/valid electronic signature.	07/22/2011	DIANE WELLS
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

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ANAMEN FINKelstein

Enter name of individual signing as employer or plan sponsor

Part IV **Plan Characteristics**

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: 2E ЗH 2H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions;

Part	V Compliance Questions			- (ic) (i		3						
10	During the plan year:				Yes	No		Атош	•			
a	e there a failure to transmit to the plan any participant contributions within the time period described i CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)					x		ANOU	H			
b	Were there any nonexempt transactions with any party-in-interes on line 10a.)	12 (Do not include tree		10a 10b		x						
¢	Was the plan covered by a fidelity bond?			100	x			<u>-</u>	500 00			
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?				<u> </u>	x			500,00			
0	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)					x						
f	Has the plan failed to provide any benefit when due under the plan	n?	***************	100								
9	Did the plan have any participant loans? (If "Yes," enter amount a			10†	_	X			_			
h	If this is an individual account plan, was there a blackout period? (See Instructions and 29 CFR 2520.101-3.)				_	<u>x</u>						
1	If 10h was answered "Yes," check the box If you either provided to exceptions to providing the notice applied under 29 CFR 2520.10	he required notice or	one of the	10h 10i		X	_					
Part V	Vi Pension Funding Compliance			101								
11	is this a defined benefit plan subject to minimum funding requirem	ionts? (If "Yes," see in	nstructions and comp	piete S	Sched	ule SB	(Form	·····				
12	Is this a defined contribution plan subject to the minimum funding	negulazzonia of east	ion 412 of the Oada			********			es X No es X No			
a	If a waivar of the minimum funding standard for a prior year is being granting the waiver.	able.) ng amortized in this pl	an year, see instruct					·	Tuling			
	be completed and ize, complete anes 3, 9, and 10 of Schedul	e MB (Form 5500), a	nd skip to line 13									
C	Enter the minimum required contribution for this plan year	************			• –	126						
	and an interim contributed by the employer to the plan for this plan year					12c 12d						
e	Will the minimum funding amount reported on line 12d be met by t	be funding deadline?		********	υ L		1	<u> </u>	—			
Part \	II Plan Terminations and Transfers of Assets	in initially addeling t	**********				Yes	No	N/A			
13a I	tas a resolution to terminate the plan been adopted during the pla				-							
	T CS," ONLET THE AMOUNT OF ANY DIGD assait that revertari to the a			4				Yes No				
									0			
C	of the PBGC?							X Ye	ns 🗌 No			
13c(1) Name of plan(s):					13c(2) EiN(s) 13c			(3) PN(s)				
							<u>}</u>					
		·····			-							
Cautio	n: A penalty for the late or incomplete filler of this minut						_					
	n: A penalty for the late or incomplete filing of this return/repr penaltics of perjury and other penaltics set forth in the instructions, inchedule MB completed and signed by an enrolled actuary, as well t is true, correct, and complete.							bie, a So	hedule le and			
SIGN	N Under the											
HERE	Signature of plan administrator	Date 7 21 11										
SIGN	and the first for the second s				f individual signing as plan administrator							

Date 7/2/11