Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
QUINN GROUP, INC. RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1965

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
QUINN GROUP, INC.

10006 ROSE HILLS ROAD
CITY OF INDUSTRY, CA 90601

2b Employer Identification Number (EIN) 94-2167334

2c Sponsor's telephone number 562-463-4000

2d Business code (see instructions) 423800

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/29/2011	LINO MARTIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/29/2011	LINO MARTIN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

ADMINISTRATIVE COMMITTEE
C/O QUINN GROUP INC.
10006 ROSE HILLS ROAD
CITY OF INDUSTRY, CA 90601

3b Administrator's EIN: 91-1759320

3c Administrator's telephone number: 562-463-4000

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1146
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	839
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	244
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1083
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	1083
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	963
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2A 2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)	X	**D** (DFE/Participating Plan Information)
(6)		**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
QUINN GROUP, INC. RETIREMENT PLAN		001

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
QUINN GROUP, INC.	94-2167334

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

CHARLES SCHWAB & CO. INC. AND AFFIL

94-1737782

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

SCHWAB RETIREMENT PLAN SERVICES INC

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 64	NONE	154664	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

CANTEBURY CONSULTING INC

33-0307982

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
14 27 50	NONE	48999	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

PKF CPA'S PC

95-4354850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	9700	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

CHARLES SCHWAB BANK

42-1558009

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25 49 50 52 62	NONE	250	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

(a) Enter name and EIN or address (see instructions)

CHARLES SCHWAB & CO.

94-1737782

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
59 62	NONE	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CHARLES SCHWAB & CO AND AFFILIATES	59	0
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
SEE ATTACHMENT 11-1111111	SEE ATTACHMENT	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN:
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN;
c	Position:	
d	Address:	**e** Telephone:

Explanation:

a	Name:	**b** EIN;
c	Position:	
d	Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
QUINN GROUP, INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
QUINN GROUP, INC.

D Employer Identification Number (EIN)
94-2167334

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE: SCHWAB STABLE VALUE FUND

b Name of sponsor of entity listed in (a): CHARLES SCHWAB BANK

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
81-0625180-001	C	14363135

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
QUINN GROUP, INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
QUINN GROUP, INC.

D Employer Identification Number (EIN)
94-2167334

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	294084	1442491
(2) Participant contributions	1b(2)	15633	13042
(3) Other	1b(3)	16053	28863
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	6088905	8884027
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1820231	1709864
(9) Value of interest in common/collective trusts	1c(9)	15629818	14363135
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	59504516	67064061
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	83369240	93505483
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	83369240	93505483

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1442491	
(B) Participants	2a(1)(B)	2515827	
(C) Others (including rollovers)	2a(1)(C)	171739	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4130057
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	96717	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		96717
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	840547	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		840547
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1537504	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1274926	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		262578

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	3345654	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		3345654
(6) Net investment gain (loss) from common/collective trusts	2b(6)		647226
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		7354507
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		16677286
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6325931	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		6325931
f Corrective distributions (see instructions)	2f		37096
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	11045	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	48999	
(4) Other	2i(4)	117972	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		178016
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6541043
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		10136243
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: PKF (2) EIN: 95-4354850

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
QUINN GROUP, INC. RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
QUINN GROUP, INC.

D Employer Identification Number (EIN)
94-2167334

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 42-1558009

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

QUINN GROUP, INC. RETIREMENT PLAN

Financial Statements and
Supplemental Schedule
December 31, 2010 and 2009

PKF
Certified Public Accountants
A Professional Corporation

PKF
Accountants &
business advisers

Independent Auditors' Report

The Administrative Committee of
Quinn Group, Inc. Retirement Plan

We were engaged to audit the accompanying Statements of Net Assets Available for Benefits of Quinn Group, Inc. Retirement Plan ("Plan") as of December 31, 2010 and 2009, and the related Statements of Changes in Net Assets Available for Benefits for the years ended December 31, 2010 and 2009 and the supplemental Schedule H, line 4i – Schedule of Assets (Held at end of Year) at December 31, 2010. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Charles Schwab Trust Company, the trustee, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

PKF

July 26, 2011

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QUINN GROUP, INC. RETIREMENT PLAN

Statements of Net Assets Available for Benefits

	December 31, 2010	December 31, 2009
Assets		
Investments, at fair value		
Mutual funds	$ 67,064,061	$ 59,504,516
Guaranteed investment contracts	14,363,135	15,629,818
Common stock of Caterpillar Unitized Stock Fund	8,884,027	6,088,905
Total investments	90,311,223	81,223,239
Receivables		
Employer contributions	1,442,491	294,084
Employee contributions	13,042	15,633
Dividends	24,947	16,048
Notes receivable from participants	1,713,780	1,820,236
Total receivables	3,194,260	2,146,001
Total assets	93,505,483	83,369,240
Liabilities		
Accrued expenses	50,126	-
Total liabilities	50,126	-
Net assets reflecting investments at fair value	$ 93,455,357	$ 83,369,240
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(361,249)	-
Net assets available for benefits	$ 93,094,108	$ 83,369,240

See notes to financial statements

QUINN GROUP, INC. RETIREMENT PLAN

Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31,	
	2010	2009
Investment income		
Interest	$ 290,654	$ 262,094
Dividends and capital gains	840,547	628,938
Net appreciation in fair value of investments	11,054,779	15,170,375
Total investment income	12,185,980	16,061,407
Contributions		
Employee contributions	2,478,731	2,672,536
Employer contributions	1,442,491	1,079,806
Rollover contributions	171,739	105,182
Total contributions	4,092,961	3,857,524
Total additions	16,278,941	19,918,931
Deductions from net assets attributable to		
Benefit paid	6,325,931	6,728,058
Administrative expenses	228,142	217,198
Total deductions	6,554,073	6,945,256
Net increase	9,724,868	12,973,675
Net assets available for benefits, beginning of year	83,369,240	70,395,565
Net assets available for benefits, end of year	$ 93,094,108	$ 83,369,240

See notes to financial statements

Note 1 - Description of the Plan

The following brief description of the Quinn Group, Inc. Retirement Plan ("Plan") is provided for general information purposes only. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan for employees of Quinn Group, Inc. and its wholly owned subsidiaries, Quinn Company, Quinn Rental Services, and Alta Lift, Inc. (collectively, the "Employer" or "Plan sponsor").

The Plan consists of 401(k) salary deferrals, employer matching contributions, employer profit sharing contributions, and employee rollover contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") as amended and Section 401(k) of the Internal Revenue Code (the "Code").

The Plan sponsor entered into an agreement with Schwab Retirement Plan Services, Inc. to provide the record keeping services and adopted the Charles Schwab Trust Company Prototype Defined Contribution Retirement Plan effective April 1, 2009.

Administration

The Plan is administered by the Administrative Committee appointed by the Board of Directors of the Plan sponsor. The Plan's administrative expenses are paid by either the Plan or Plan sponsor, as provided by the Plan document.

Contributions

Participants may elect to make tax deferred contributions up to 90% of their compensation into the 401(k) portion of the Plan, subject to the Code limitations. The Plan sponsor matches 100% of the participants' 401(k) deferral, up to 3% of the participant's compensation after attaining eligibility, subject to IRS limitations. Matching contributions, which are discretionary, were made on a bi-weekly basis. Matching contributions were suspended in May 2009 and reinstated effective July 2011 (note 13). The Plan sponsor may make discretionary contributions into the profit sharing portion of the Plan. Profit sharing contribution amounts may differ between business units. Employer profit sharing contributions are allocated based on compensation in relation to total compensation of the Plan participants within a business unit.

Participant accounts

Each participant's account is credited with the participant's contribution, the Plan Sponsor's matching and profit sharing contribution, an allocation of Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Note 1 - Description of the Plan (continued)

Eligibility

All employees regularly scheduled to work at least 1,000 hours per year and who are not covered by a collective bargaining unit are eligible once they have attained 18 years of age and have met the applicable eligibility requirements.

Employees are eligible to enroll in the 401(k) salary deferral portion of the Plan on the first day of the payroll period coincident with or following their completion of 60 days of service. Employees are eligible to receive 401(k) employer matching contributions on the first day of the payroll period coincident with or following their completion of two years of service. A year of service is defined as 1,000 hours of service in a calendar year.

Employees become eligible to participate in the profit sharing portion of the Plan on the first day of the 1st or 7th month coincident with or following their completion of two years of service.

Vesting

Participants are 100% vested in all employee and employer contributions plus earnings thereon.

Benefits and withdrawals

The Plan provides for payment of benefits upon the employee's retirement, death, disability, or termination from the Employer in the form of a lump sum taxable cash distribution or eligible rollover into a qualified plan. Hardship withdrawals are also provided by the Plan, to the extent of salary deferrals contributed and any rollover account balance, if specified conditions are met.

Notes receivable from participants

Participants may borrow up to 50% of their 401(k) salary deferral and rollover account balance or $50,000, whichever is less, with a minimum borrowing of $1,000. The interest rate on the loans is reasonable rate of interest to be determined based on current interest rates charged by persons in the business of lending money for similar loans at the time the loan is made. Loans are payable through payroll deductions over periods ranging up to 60 months. Loans made to participants are collateralized by their salary deferral and rollover account balance and are subject to the approval of the Plan sponsor and the limits and conditions established by the plan agreement. As of December 31, 2010, interest rates ranged from 4.25% to 9.25% and the loans mature through January 12, 2016.

Participant investment

All participant accounts are participant directed.

Note 2 - Significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 10 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net realized and unrealized appreciation (depreciation) in fair value of investments consists of the change in unrealized appreciation or depreciation during the year, and the realized gain or loss on the sale of investments during the year. Acquisition costs are included in the cost of investments, and sales are recorded net of selling expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to, and deductions from, net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Reclassifications

Certain reclassifications have been made to the 2009 presentation to conform to the 2010 presentation. These reclassifications have no effect on net assets available for benefits or net increase in net assets available for benefits as previously reported.

Benefits payment

Benefit payments are recorded when paid.

Note 2 - Significant accounting policies (continued)

Subsequent events

The Plan has evaluated subsequent events through July 26, 2011, the date the financial statements were available to be issued and has determined no events or transactions, except as disclosed in Note 13, need to be recognized or disclosed in these financial statements.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Note 3 - Risks and uncertainties

The Plan invests in various types of investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

Note 4 - Trustee certification

All investments and related investment income and appreciation of investment assets for 2010 and 2009 have been included in the accompanying financial statements based upon reliance on the certification of the trustee as to their accuracy and completeness.

Note 5 - Investments

Investments including those in excess of 5% of net assets available for plan benefits are as follows:

	Fair Value	
	2010	2009
Mutual funds		
American Funds EuroPacific Growth R5	$ 5,100,802	$ 5,214,460
Cohen & Steers Realty Income Fund	2,079,516	-
Columbia Acorn Fund Z	2,943,322	2,417,568
Dodge & Cox Stock Fund	4,910,087	4,818,887
JPMorgan US Real Estate Fund	-	1,645,575
PIMCO Low Duration Fund	712,980	640,870
PIMCO Total Return Fund	7,280,850	4,592,985
QNN Lifestyle Aggressive 20-40 Fund	4,026,884	4,338,781
QNN Lifestyle Growth 30-50 Fund	16,461,934	16,299,472
QNN Lifestyle Moderate 40-60 Fund	5,764,794	5,462,176
QNN Lifestyle Conservative 50-70 Fund	3,074,122	2,285,322
Growth Fund of America	2,208,957	1,449,945
Allianz NFJ Small Cap Value Fund	2,532,347	1,450,223
Royce Value Plus Fund	3,043,578	3,302,523
Schroder Emerging Markets Equity Investment Fund	338,571	-
Schwab S&P 500 Index Fund	6,585,317	5,585,729
Total mutual funds	67,064,061	59,504,516
Guaranteed investment contracts		
Schwab Stable Value B Instl II	14,363,135	15,629,818
Common stock		
Caterpillar Unitized Stock Fund	8,884,027	6,088,905
Total Investments	$ 90,311,223	$ 81,223,239

Note 5 – Investments (continued)

During the years ended December 31, 2010 and 2009, net appreciation in fair value of the Plan's investments was as follows:

	2010	2009
Common stock	$ 3,608,232	$ 1,680,741
Mutual funds	7,160,568	12,874,363
Guaranteed investment contracts	285,979	615,271
	$ 11,054,779	$ 15,170,375

Note 6 - Income tax status

On May 23, 2008, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under Internal Revenue Code (IRC) Section 401(a). The Plan has not received a determination letter specific to the Plan itself; however, the plan administrator and the Plan's tax counsel believe that the plan was designed and was being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 7 - Plan termination

While the Plan sponsor has not expressed an intent to terminate the Plan, they are free to do so at any time, subject to the provisions of the ERISA. In the event of a Plan termination, participants would receive the full value of their individual accounts.

Note 8 - Party-in-interest transactions

The Plan allows for transactions with certain parties who may perform services or have fiduciary responsibilities to the Plan. Charles Schwab Trust Company, the trustee of the Plan, holds the investments of the Plan. Schwab Retirement Plan Services, Inc. is the recordkeeper as of April 1, 2009. Canterbury Capital Services, Inc. is the plan investment consultant. PKF performs the annual audit of the Plan's financial statements. Certain Plan investments are shares of common stock in Caterpillar, Inc., of which Quinn Group, Inc. is an authorized dealer. These transactions qualify as party-in-interest transactions.

Note 9 - Amount due to terminated participants

As of December 31, 2010 and December 31, 2009, there was $0 and $52,999, respectively, in net assets available for Plan benefits due to participants who have withdrawn from participation in the Plan.

Note 10 – Fair Value Measurements

In accordance with the authoritative guidance on fair value measurements and disclosures, in conformity with accounting principles generally accepted in the United States of America, the Plan discloses the fair value of its investments in a hierarchy that prioritizes the inputs to valuation techniques used to measure the fair value. The hierarchy gives the highest priority to valuations based upon unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurement) and the lowest priority to valuations based upon unobservable inputs that are significant to the valuation (level 3 measurements).

The guidance established three levels of the fair value hierarchy as follows:

- Level 1- Quoted prices in active markets for identical securities. When available, fair value is measured using Level 1 inputs. The fair values of mutual funds and common stock are determined using Level 1 inputs.

- Level 2 – Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.). The fair value of guaranteed investment contracts is determined using Level 2 inputs.

- Level 3 – Used when Level 1 or Level 2 inputs were not available.

The following is a summary of the inputs used to value the Plan's assets at fair value as of December 31, 2010 and 2009:

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual funds				
International Global Funds	$ 5,439,373	$ -	$ -	$ 5,439,373
Large-cap Funds	13,704,361	-	-	13,704,361
Mid-cap Funds	5,022,838	-	-	5,022,838
Small-cap Funds	5,575,925	-	-	5,575,925
Balance Lifestyle Funds	29,327,734	-	-	29,327,734
Fixed Income Funds	7,993,830	-	-	7,993,830
Common stock	8,884,027	-	-	8,884,027
Guaranteed investment contracts	-	14,363,135	-	14,363,135
Total assets at fair value	$ 75,948,088	$ 14,363,135	$ -	$ 90,311,223

Note 10 – Fair Value Measurements (continued)

	Assets at Fair Value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Mutual funds				
International Global Funds	$ 5,214,460	$ -	$ -	$ 5,214,460
Large-cap Funds	11,854,561	-	-	11,854,561
Mid-cap Funds	4,063,143	-	-	4,063,143
Small-cap Funds	4,752,746	-	-	4,752,746
Balance Lifestyle Funds	28,385,751	-	-	28,385,751
Fixed Income Funds	5,233,855	-	-	5,233,855
Common stock	6,088,905	-	-	6,088,905
Guaranteed investment contracts	-	15,629,818	-	15,629,818
Total assets at fair value	$ 65,593,421	$ 15,629,818	$ -	$ 81,223,239

Note 11 – Guaranteed Investment Contracts With Charles Schwab Bank

In 2009, the Plan entered into benefit–responsive guaranteed investment contracts with Charles Schwab Trust Company, a division of Charles Schwab Bank (Schwab). Schwab maintains the contributions in a general account. The account is credited with the participants' contributions, the Plan Sponsor's matching and profit sharing contributions, an allocation of earnings on the underlying investments and charged for participants' withdrawals and administrative expenses. The guaranteed investment contract issuers are contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contracts are fully benefit–responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits. The guaranteed investment contracts are presented on the face of the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by Schwab, represents contributions made under the contracts, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuers or otherwise. The fair value of the investment contracts at December 31, 2010 was $14,363,135. As of December 31, 2009, the investment contracts have been presented at fair value of $15,629,818 which approximates contract value. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than zero percent. Such interest rates are reviewed on a monthly basis for resetting.

Note 11 – Guaranteed Investment Contracts With Charles Schwab Bank (continued)

Certain events limit the ability of the Plan to transact at contract value with the issuers. Such events include the following: (1) amendments to the plan documents (including complete or partial plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

The guaranteed investment contracts do not permit the issuers to terminate the agreement prior to the scheduled maturity dates.

Average yields:	2010	2009
Based on actual earnings	2.26%	2.65%
Based on interest rate credited to participants	2.73%	3.06%

Note 12 - Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for plan benefits according to the financial statements to the Form 5500:

	December 31,	
	2010	2009
Net assets available for plan benefits per the financial statements	$ 93,094,108	$ 83,369,240
Add accrued expenses	50,126	-
Add adjustment from fair value to contract value for fully benefit–responsive investment contracts	361,249	-
Net assets available for plan benefits per Form 5500	$ 93,505,483	$ 83,369,240

Note 12 - Reconciliation of Financial Statements to Form 5500 (continued)

The following is a reconciliation of the increase in net assets available for plan benefits per the financial statements to the Form 5500:

	Years ending December 31,	
	2010	2009
Increase in net assets available for plan benefits per the financial statements	$ 9,724,868	$ 12,973,675
Add accrued expenses	50,126	-
Add adjustment from fair value to contract value for fully benefit–responsive investment contracts	361,249	-
Increase in net assets available for plan benefits per Form 5500	$ 10,136,243	$ 12,973,675

Note 13 – Subsequent event

Effective July 2011, the matching contributions were reinstated. Participants are eligible to earn matching contributions if they are 18 years of age and have completed two years of employment. The Plan sponsor contributes one dollar for each dollar the participants contribute, up to 3% of the participant's compensation. Participants are 100% vested at time of eligibility.

QUINN GROUP, INC. RETIREMENT PLAN

Employer Identification Number 94-2167334
Plan Number 001
Schedule H, 4i – Schedule of Assets (Held at end of Year)
December 31, 2010

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment	(d) Cost **	(e) Fair Value	
*	Schwab Stable Value B Instl II	Guaranteed investment contracts		$ 14,363,135	
	American Funds EuroPacific Growth R5	Mutual Fund		5,100,802	
	PIMCO Total Return Fund Instl	Mutual Fund		7,280,850	
	Cohen & Steers Realty Income Fund	Mutual Fund		2,079,516	
	Columbia Acorn Fund Z	Mutual Fund		2,943,322	
	Dodge & Cox Stock Fund	Mutual Fund		4,910,087	
	QNN Lifestyle Aggressive 20-40	Mutual Fund		4,026,884	
	QNN Lifestyle Growth 30-50	Mutual Fund		16,461,934	
	QNN Lifestyle Moderate 40-60	Mutual Fund		5,764,794	
	QNN Lifestyle Conservative 50-70	Mutual Fund		3,074,122	
	Growth Fund of America	Mutual Fund		2,208,957	
*	Caterpillar Unitized Stock Fund	Unitized Stock Fund		8,884,027	
	PIMCO Low Duration Fund	Mutual Fund		712,980	
	Allianz NFJ Small Cap Value	Mutual Fund		2,532,347	
	Royce Value Plus Fund	Mutual Fund		3,043,578	
	Schroder Emerging Markets Equity Investment Fund	Mutual Fund		338,571	
*	Schwab S&P 500 Index Fund	Mutual Fund		6,585,317	
*	Notes receivable from participants	4.25% - 9.25%		1,709,864	***
				$ 92,021,087	

* Denotes party-in-interest

** Cost omitted for participant-directed investments

*** Notes receivable from participants were measured at their unpaid principal balance as of December 31, 2010 on the Schedule of Assets (Held at end of Year). Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest on the Statements of Net Assets Available for Benefits as of December 31, 2010

QUINN GROUP, INC. RETIREMENT PLAN

Schedule C, Part I, Line 3 - Service Provider Indirect Compensation Information

December 31, 2010

EIN: 94-2167334

Plan Number: 001

Received by Charles Schwab & Co., Inc. (EIN#94-1737782)

Fund Family/Provider	EIN	Formula
Allianz Funds	33-0457728	Range of 0.01 - 0.10% of average daily balance of assets
American Funds	95-1411037	Rate of 0.05% of average daily balance of asset(s)
Columbia	93-0577450	Rate of 0.40% of average daily balance of asset(s)
Dodge & Cox	94-1441976	Rate of 0.10% of average daily balance of asset(s)
Royce	52-2343049	Rate of 0.05% of average daily balance of asset(s)
Schwab Funds	94-3106735	Rate of 0.02% of average daily balance of asset(s)

Schedule H, line 4i - Schedule of Assets (Held at End of Year)

NAME OF PLAN SPONSOR: **Quinn Group, Inc.**
NAME OF PLAN: **Quinn Group, Inc. Retirement Plan**
EIN: **94-2167334**
PLAN NUMBER: **001**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	PARTICIPANT LOANS	Loans (4.25% - 9.25%)		1,709,864
	CAT STOCK FUND	Common Stock		8,884,027
*	SCHWAB STABLE VALUE FUND	Common Collective Trust Fund		14,363,135
	ALLIANZ NFJ SMALLCAP VAL INSTL	Registered Investment Company		2,532,347
	COHEN & STEERS REALTY INST CL	Registered Investment Company		2,079,516
	COLUMBIA ACORN Z	Registered Investment Company		2,943,322
	DODGE & COX STOCK FUND	Registered Investment Company		4,910,087
	EUROPACIFIC GROWTH R5	Registered Investment Company		5,100,802
	GROWTH FUND OF AMERICA R5	Registered Investment Company		2,208,957
	LIFESTYLE AGGRESSIVE 20-40	Registered Investment Company		4,026,884
	LIFESTYLE CONSERVATIVE 50-70	Registered Investment Company		3,074,122
	LIFESTYLE GROWTH 30-50	Registered Investment Company		16,461,934
	LIFESTYLE MODERATE 40-60	Registered Investment Company		5,764,794
	PIMCO LOW DURATION FUND	Registered Investment Company		712,980
	PIMCO TOTAL RETURN FUND	Registered Investment Company		7,280,850
	ROYCE VALUE PLUS INSTL	Registered Investment Company		3,043,579
	SCHRODER EMERG MARKET EQ INV	Registered Investment Company		338,571
*	SCHWAB S&P 500 INDEX FUND	Registered Investment Company		6,585,317