Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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.

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	art I Annual Report Identification Information				
For	calendar plan year 2010 or fiscal plan year beginning 03/01/	2010	and ending	02/28/2	011
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 retu	n/report		
	an amended return/report	short plai	n year return/report (less than 12 mo	onths)	
С	Check box if filing under:	automatio	extension		DFVC program
	special extension (enter descr	ription)			
Pa	irt II Basic Plan Information—enter all requested inf	ormation			
1a	Name of plan			1b	Three-digit
DEF	ERRED SALARY PROFIT-SHARING THRIFT PLAN FOR EMPL	OYEES OF S	PAHR LACHER & SPERBER		plan number 001
					(PN) ▶ Effective date of plan
		10	03/01/1985		
	Plan sponsor's name and address (employer, if for single-emplo	yer plan)			Employer Identification Number
SPAI	HR LACHER & SPERBER, LLP			_	(EIN) 11-1517606
	MARCUS AVENUE			2C	Plan sponsor's telephone number 516-488-1200
LAKE	SUCCESS, NY 11042			2d	Business code (see instructions)
				-	541211
SPAI	Plan administrator's name and address (if same as Plan sponsor LACHER & SPERBER, LLP 3000 MA	or, enter "Sam RCUS AVENU	e") JE	30	Administrator's EIN 11-1517606
	LAKE SU	ICCESS, NY 1	1042	3с	Administrator's telephone number
					516-488-1200
	f the name and/or EIN of the plan sponsor has changed since th name, EIN, and the plan number from the last return/report. Spo		eport filed for this plan, enter the	4b	EIN
				4c	PN
5a	Total number of participants at the beginning of the plan year			5a	8
b	b Total number of participants at the end of the plan year				8
С	C Total number of participants with account balances as of the end of the plan year (defined benefit plans do complete this item)			. 5c	8
6a	Were all of the plan's assets during the plan year invested in e	ligible assets?	(See instructions.)		Yes No
b	Are you claiming a waiver of the annual examination and repor				X vaa □ Na
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility ou answered "No" to either 6a or 6b, the plan cannot us	•	•		Yes No
Pa	rt III Financial Information	C 1 01111 3300	or and must mistead use roim s		
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year
а	Total plan assets	7a	70051	4	848812
b	Total plan liabilities	7b			
С	Net plan assets (subtract line 7b from line 7a)	7с	70051	4	848812
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or receivable from:	90(4)			
	(1) Employers			-	
	(2) Participants				
b	(3) Others (including rollovers) Other income (loss)	•	14829	18	
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)				148298
d	Benefits paid (including direct rollovers and insurance premium				
-	to provide benefits)				
е	Certain deemed and/or corrective distributions (see instructions	s) 8e			
f	Administrative service providers (salaries, fees, commissions)	8f			
g	Other expenses	8g			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			44000
i	Net income (loss) (subtract line 8h from line 8c)				148298
	Transfers to (from) the plan (see instructions)	Qi	1		

	F	orm 5500-SF 2010 Page 2-								
Par	t IV	Plan Characteristics								
		plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Cha	aracteri	stic Co	odes in	the instructions:				
		2G 2J 2T 3B 3D	ractorio	tic Co	doc in t	the instructions:				
D	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:									
art	V	Compliance Questions								
0	Durir	ng the plan year:		Yes	No	Amount				
а		there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X					
b		e there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ne 10a.)	10b		X					
С	Was	the plan covered by a fidelity bond?	10c	X		340000				
d		he plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud	10d		X					
е		e 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?	10f		X					
g	Did t	he plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X					
h		s is an individual account plan, was there a blackout period? (See instructions and 29 CFR .101-3.)	10h		X					
i		n was answered "Yes," check the box if you either provided the required notice or one of the ptions to providing the notice applied under 29 CFR 2520.101-3	10i		X					
art	art VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))									
2	Is thi	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No								
	•	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)								
а	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	-	ompleted 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					
		the amount contributed by the employer to the plan for this plan year			12c					
d		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the le tive amount)	ft of a		12d					
е	Will t	he minimum funding amount reported on line 12d be met by the funding deadline?				Yes No N/A				
art	VII	Plan Terminations and Transfers of Assets								
3a	Has a	a resolution to terminate the plan been adopted during the plan year or any prior year?				Yes X No				
		s," enter the amount of any plan assets that reverted to the employer this year			13a					
b		eall the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough PBGC?				Yes X No				

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

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

which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):

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.

13c(2) EIN(s)

13c(3) PN(s)

SIGN	Filed with authorized/valid electronic signature.	08/05/2011	LEONARD KOVAL
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