

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
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ 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:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
	1c Effective date of plan	<u>01/01/1988</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>STAR LEASING COMPANY</u> <u>4080 BUSINESS PARK DRIVE</u> <u>COLUMBUS, OH 43204-5023</u>	2b Employer Identification Number (EIN) <u>31-0854574</u>	2c Sponsor's telephone number <u>614-278-9999</u>	2d Business code (see instructions) <u>484120</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>08/16/2011</u>	<u>JEFF ROSEN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>08/16/2011</u>	<u>JEFF ROSEN</u>
	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

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") STAR LEASING COMPANY 4080 BUSINESS PARK DRIVE COLUMBUS, OH 43204-5023	3b Administrator's EIN 31-0854574 3c Administrator's telephone number 614-278-9999
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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
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5 Total number of participants at the beginning of the plan year	5	333
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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	181
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	129
d Subtotal. Add lines 6a , 6b , and 6c	6d	310
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	311
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	308
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	17

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 2P 2I 2Q

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) ☒ 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) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ 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) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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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 STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 STAR LEASING COMPANY	D Employer Identification Number (EIN) 31-0854574	

Part I	Asset and Liability Statement
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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	16243	15616
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
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)		
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	9189993	12149906
(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	9206236	12165522

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i	914899	813573
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	914899	813573

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8291337	11351949
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	164323	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		164323

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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	3240695	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		3240695
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		3405018

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	281409	
(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)		281409
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		62997
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		344406

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3060612
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) ☐ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **SS & G FINANCIAL SERVICES, INC.**

(2) EIN: **34-1945695**

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.			

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

A Name of plan <u>STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>STAR LEASING COMPANY</u>	D Employer Identification Number (EIN) <u>31-0854574</u>

Part I	Distributions
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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	<u>0</u>
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): <u>31-0854574</u>		
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 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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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
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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.
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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

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

Schedule R (Form 5500) 2010
v.092308.1

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):

- 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): _____

**STAR LEASING
COMPANY
EMPLOYEE STOCK
OWNERSHIP
PLAN**

FINANCIAL
STATEMENTS

FOR THE
YEARS ENDED
DECEMBER 31, 2010
AND 2009

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

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Independent Auditors' Report

Columbus Office

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614-488-3126
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www.SSandG.com

The Administrative Committee of
Star Leasing Company Employee Stock Ownership Plan

We have audited the accompanying statements of net assets available for benefits of the Star Leasing Company Employee Stock Ownership Plan (the Plan) as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2010 and 2009, and the changes in net assets available for benefits for the year ended December 31, 2010, in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for reporting and disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS
July 28, 2011
Columbus, Ohio

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Center for Audit Quality, and
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STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31, 2010			December 31, 2009		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
ASSETS						
INVESTMENTS:						
Star Leasing Company common stock, at estimated fair value	\$ 10,517,142	\$ 1,632,764	\$ 12,149,906	\$ 7,796,538	\$ 1,393,455	\$ 9,189,993
Cash	15,616	-	15,616	16,243	-	16,243
TOTAL ASSETS	10,532,758	1,632,764	12,165,522	7,812,781	1,393,455	9,206,236
LIABILITIES						
Loans payable	-	813,573	813,573	-	914,899	914,899
NET ASSETS AVAILABLE FOR BENEFITS	\$ 10,532,758	\$ 819,191	\$ 11,351,949	\$ 7,812,781	\$ 478,556	\$ 8,291,337

See accompanying notes to financial statements.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEAR ENDED DECEMBER 31, 2010		
	Allocated	Unallocated	Total
ADDITIONS TO NET ASSETS ATTRIBUTED TO			
INVESTMENT INCOME:			
Net unrealized appreciation in estimated fair value of investments	\$ 2,733,831	\$ 506,864	\$ 3,240,695
Employer contribution	-	164,323	164,323
Allocation of 1,826.5645 shares of common stock, at estimated fair value as of December 31, 2010	267,555	-	267,555
TOTAL ADDITIONS	3,001,386	671,187	3,672,573
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO			
Benefit payments	281,409	-	281,409
Interest expense	-	62,997	62,997
Allocation of 1,826.5645 shares of common stock, at estimated fair value as of December 31, 2010	-	267,555	267,555
TOTAL DEDUCTIONS	281,409	330,552	611,961
NET INCREASE	2,719,977	340,635	3,060,612
NET ASSETS AVAILABLE FOR BENEFITS:			
Beginning of year	7,812,781	478,556	8,291,337
End of year	\$ 10,532,758	\$ 819,191	\$ 11,351,949

See accompanying notes to financial statements.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of plan

The following description of the Star Leasing Company Employee Stock Ownership Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Star Leasing Company (the Company) established the Plan effective as of January 1, 1988. As of January 1, 2002, the Plan was amended and operates, in relevant part, as a leveraged employee stock ownership plan (ESOP), and is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (Code) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is administered by an Administrative Committee appointed by the Board of Directors. The Company elected Subchapter S status for federal income tax purposes effective July 1, 2000.

The Plan purchased Company common shares using the loan proceeds (Note F) and holds the stock in a trust established under the Plan. The borrowing is to be repaid over a period ending May 2018 by fully deductible Company contributions to the trust fund. As the Plan makes each payment of principal, an appropriate percentage of stock will be allocated to eligible employees' accounts in accordance with applicable regulations under the Code.

The loan is collateralized by the unallocated shares of stock. The Company has no rights against shares once they are allocated under the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2010 and 2009 and for the year ended December 31, 2010 present separately the assets and liabilities and changes therein pertaining to:

1. The accounts of employees with vested rights in allocated stock (Allocated) and
2. Stock not yet allocated to employees (Unallocated)

Eligibility

The Plan is a defined contribution plan covering all full-time employees of Star Leasing Company (the Company) who have attained age 18 and have completed 1,000 hours of service from the date of hire through the last day of the plan year.

Concentration of credit risk

During 2010 and 2009, the majority of the Plan's assets were invested in Star Leasing Company common stock. It is the general intent of the Plan to invest all or substantially all of the funds of the Plan in common stock of Star Leasing Company.

Contributions

The Company contributions are made in cash and/or stock as determined by the plan document. The Company must contribute sufficient amounts to the Plan to pay amounts due under the Plan loans used to acquire company stock. Eligible participant accounts will be credited with a portion of the Company's contribution based on the ratio of each participant's eligible compensation to the total eligible compensation of all participants for the year. No employee contributions to the Plan are permitted.

In 2010 and 2009, the Company did not recontribute any of the shares of stock redeemed from terminating participants and thus the participants did not receive an additional share allocation as a result of recycling shares.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of plan (continued)

Participant accounts

The trustee of the Plan establishes an individual account for each participant and will credit such accounts for Company contributions made on behalf of the participant. In addition, each individual account will be adjusted for a proportionate share of forfeitures, market earnings or losses, and income and expenses of the entire trust fund. Additional shares of Star Leasing Company common stock are allocated to individual accounts as they become available for allocation as the result of principal and interest payments made on loans payable, and at the discretion of the Retirement Plan Administrative Committee for the recycling of shares purchased by the Plan from terminating participants.

Diversification rights

A participant who has attained age 55 and has completed 10 or more years of active participation is eligible for special diversification rights. During the 90-day period after the end of the qualifying plan year, the participant can elect to liquidate a portion of the Company stock credited to the participant's account. The election applies beginning with the first plan year after satisfying the age 55 and 10-year participation requirement and continues for each of the next five plan years for a total term of six years of special diversification rights. For the first five years of the special diversification rights term the participant can elect to liquidate up to 25% of the Company stock. For the last year of the special diversification rights term the participant can elect to liquidate up to 50% of the Company stock. The proceeds from the liquidation will be reinvested in such investments as directed by the participant.

Vesting

Participants are vested in their account plus earnings thereon based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 2	0%
2 but less than 3	25%
3 but less than 4	50%
4 but less than 5	75%
5 or more	100%

A participant is entitled to 100% of his or her account balance upon retirement, death, or disability. Normal retirement age is 65; early retirement age is 61.

Payment of benefits

On termination of service due to death, disability, retirement, or for other reasons a participant may receive either five substantially equal annual installment payments or a lump-sum amount equal to the value of the participant's vested interest in his or her account. The distribution method is decided at the discretion of the Retirement Plan Administrative Committee. Distributions under \$10,000 will be paid out to the participant in a lump sum payout. Distributions from the participant's Company stock account will be made in Company stock or cash, at the Company's discretion. If distributed in the form of Company stock, upon receipt the participant may exercise a put option. The put option gives the participant a right to require the Company to repurchase the Company stock if the Company stock is distributed from the Plan at a time when the Company stock is not readily tradable on an established securities market.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of plan (continued)

Payment of benefits (continued)

The participant may exercise this put option for a period of 60 days following the date on which the Company stock is distributed and, if the participant or beneficiary does not exercise the put option at that time, for an additional period of 60 days during the following Plan year.

Forfeitures

At the end of each plan year, previously forfeited non-vested amounts are allocated to eligible participants based on a pro rata portion of the participants' eligible compensation. During the plan years ended December 31, 2010 and 2009, forfeitures consisting of 107.1172 and 97.8763 shares of common stock, respectively, were reallocated to participants based on eligible compensation.

NOTE B - Summary of significant accounting policies

Basis of accounting

The financial statements of the Plan are prepared under the accrual method of accounting.

Recent accounting pronouncements

In January 2010, the FASB issued Accounting Standards Update 2010-06, Improving Disclosures about Fair Value Measurements (ASU 2010-06). ASU 2010-06 amended ASC 820 to clarify certain existing fair value disclosures and requires a number of additional disclosures. The guidance in ASU 2010-06 clarified that disclosures should be presented separately for each "class" of assets and liabilities measured at fair value and provided guidance on how to determine the appropriate classes of assets and liabilities to be presented.

ASU 2010-06 also clarified the requirement for entities to disclose information about both the valuation techniques and inputs used estimating Level 2 and Level 3 fair value measurements. In addition, ASU 2010-06 introduced new requirements to disclose the amounts (on a gross basis) and reasons for any significant transfers between Levels 1, 2, and 3 of the fair value hierarchy and presented information regarding the purchases, sales, issuances, and settlements of Level 3 assets and liabilities on a gross basis. With the exception of the requirement to present changes in Level 3 measurements on a gross basis, which is delayed until 2011, the guidance in ASU 2010-06 becomes effective for reporting periods beginning after December 15, 2009. Adoption of ASU 2010-06 did not have a material effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

Investment valuation and income recognition

The Plan's investments in non publicly traded company common stock are stated 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 E for discussion of fair value measurements.

Investments in common stock of Star Leasing Company are valued at the latest appraised value, which is \$146.48 and \$107.41 per share as of December 31, 2010 and 2009, respectively, as determined by an independent appraiser. Purchases and sales of securities are recorded on a trade-date basis.

Plan administrative costs

All administrative expenses of maintaining the Plan are paid by the Company.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies (continued)

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Risks and uncertainties

The Plan invests in common stock of the plan sponsor. The Company stock is exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with the Company stock and the level of uncertainty related to changes in the value of the Company stock, it is at least reasonably possible that changes in the values of the Company stock will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits and participants' individual account balances.

Loans payable

The loans payable to Star Leasing Company are secured by the unallocated shares of Star Leasing Company common stock. Shares of common stock become available for allocation to eligible participants based on a ratio of principal and interest repaid during the plan year to the total principal and interest paid over the life of the loan. During 2010 and 2009, 1,827 and 1,851, respectively, shares of stock were released from suspense as a result of payments made on the loans.

Events occurring after reporting date

The Plan has evaluated events and transactions that occurred between January 1, 2011 and July 28, 2011 which is the date that the financial statements were available to be issued for possible recognition or disclosure in the financial statements.

NOTE C - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their account.

NOTE D - Investment in Star Leasing Company stock

The Plan's investments in Company stock at December 31 are presented in the following table:

	2010		2009	
	<u>Allocated</u>	<u>Unallocated</u>	<u>Allocated</u>	<u>Unallocated</u>
Company common stock				
Number of shares	71,799	11,147	72,587	12,973
Cost	\$ 2,847,751	\$ 504,639	\$ 2,764,877	\$ 587,513
Estimated fair value	\$ 10,517,142	\$ 1,632,764	\$ 7,796,538	\$ 1,393,455

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - Investment in Star Leasing Company stock (continued)

During 2010 and 2009, the Plan's investment in common stock appreciated/(depreciated) in value by \$3,240,695 and (\$237,856), respectively.

NOTE E - Fair value measurements

The Plan follows the provisions of ASC 820-10, *Fair Value Measurements* (formerly SFAS 157). ASC 820-10 defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. ASC 820-10 does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

ASC 820-10 establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobserved inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820-10 are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Input to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified contractual term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE E - Fair value measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value:

Common stock: The fair value of the Company common stock is determined by an annual independent appraisal. This appraisal was based on a combination of the market and income valuation methods consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of company assets and liabilities.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Company common stock:				
Non publicly traded company common stock	\$ -	\$ -	\$ 12,149,906	\$ 12,149,906
Balance at December 31, 2010	\$ -	\$ -	\$ 12,149,906	\$ 12,149,906

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2010:

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3) <u>Common Stock</u>
Balance, beginning of year	\$ 9,189,993
Purchases, sales, issuances, settlements, net	(280,782)
Net gains (losses) relating to instruments still held at the reporting date	3,240,695
Transfers in and/or out of Level 3	-
Balance, end of year	\$ 12,149,906

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE E - Fair value measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2009:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Common stock	\$ -	\$ -	\$9,189,993	\$9,189,993
Balance at December 31, 2009	\$ -	\$ -	\$9,189,993	\$9,189,993

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 2009:

	Fair Value Measurements Using Significant Unobservable Inputs (Level 3) <u>Common Stock</u>
Balance, beginning of year	\$ 9,699,599
Purchases, sales, issuances, settlements, net	(271,750)
Net gains (losses) relating to instruments still held at the reporting date	(237,856)
Transfers in and/or out of Level 3	-
Balance, end of year	<u>\$ 9,189,993</u>

NOTE F - Loans payable

The Plan has entered into several term loan agreements with Star Leasing Company. As of December 31, 2010 and 2009, the Plan was indebted to Star Leasing Company for the following amounts:

	2010	2009
1997 Loan	\$ 34,000	\$ 58,000
1998 Loan	<u>779,573</u>	<u>856,899</u>
	<u>\$ 813,573</u>	<u>\$ 914,899</u>

Detailed information regarding each of the loans is presented below:

1997 Loan

In 1997, the Plan entered into a \$360,000 term loan agreement with Star Leasing Company. The proceeds of the loan were used to purchase Company common stock. Unallocated shares serve as collateral for the unpaid portion of the loan. The loan bears interest at 7.25%. This loan agreement provides for the loan to be repaid over fifteen years.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F - Loans payable (continued)

1998 Loan

In 1998, the Plan entered into a \$1,359,750 term loan agreement with Star Leasing Company. The proceeds of the loan were used to purchase Company common stock. Unallocated shares serve as collateral for the unpaid portion of the loan. The loan bears interest at 7.25%. This loan agreement provides for the loan to be repaid over twenty years.

The scheduled amortization of these loans for the next five years and thereafter is as follows:

<u>Year</u>	<u>1997</u> <u>Loan</u>	<u>1998</u> <u>Loan</u>	<u>Total</u>
2011	\$ 24,000	\$ 83,122	\$ 107,122
2012	10,000	89,353	99,353
2013	-	96,051	96,051
2014	-	103,251	103,251
2015	-	110,990	110,990
Thereafter	-	296,806	296,806
	<u>\$ 34,000</u>	<u>\$ 779,573</u>	<u>\$ 813,573</u>

NOTE G - Party-in-interest transactions

Parties-in-interest are defined under DOL regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employer, and certain others. The Plan's assets are invested primarily in shares of the Company stock; therefore, all such investments represent party-in-interest investments. All professional fees for the audit and administration of the Plan are paid by the Company.

NOTE H - Income tax status

The Plan obtained its latest determination letter on November 22, 2002, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The open audit periods are 2007 through 2009 plus the current 2010 tax year.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

EMPLOYER IDENTIFICATION NUMBER 31-0854574 PLAN 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

(a)	(b) Identity of Issuer, <u>Borrower, Lessor, or Similar Party</u>	(c) Description of investment, including maturity <u>date, rate of interest, collateral, par or maturity value</u>	(d) Cost	(e) Current <u>Value</u>
*	Star Leasing Company	Common Stock 82,946 shares	\$ 3,352,390	\$ 12,149,906

* Party-in-interest

See independent auditors' report.

STAR LEASING COMPANY EMPLOYEE STOCK OWNERSHIP PLAN

EMPLOYER IDENTIFICATION NUMBER 31-0854574 PLAN 001

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

(a)	(b) Identity of Issuer, <u>Borrower, Lessor, or Similar Party</u>	(c) Description of investment, including maturity <u>date, rate of interest, collateral, par or maturity value</u>	(d) Cost	(e) Current <u>Value</u>
*	Star Leasing Company	Common Stock 82,946 shares	\$ 3,352,390	\$ 12,149,906

* Party-in-interest

See independent auditors' report.