

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>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).</div> <div>► Complete all entries in accordance with the instructions to the Form 5500-SF.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>
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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: ☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B	This return/report is for: ☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information			
1a	Name of plan NUREMBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. DEFINED BENEFIT PENSION PLAN	1b	Three-digit plan number (PN) ►	004
		1c	Effective date of plan 01/01/1999	
2a	Plan sponsor's name and address (employer, if for single-employer plan) NUREMBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. 1370 ONTARIO STREET, SUITE 100 CLEVELAND, OH 44113-1792	2b	Employer Identification Number (EIN)	34-1213356
		2c	Plan sponsor's telephone number	216-621-2300
		2d	Business code (see instructions)	541110
3a	Plan administrator's name and address (if same as Plan sponsor, enter "Same") NUREMBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. 1370 ONTARIO STREET, SUITE 100 CLEVELAND, OH 44113-1792	3b	Administrator's EIN	34-1213356
		3c	Administrator's telephone number	216-621-2300
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. Sponsor's name	4b	EIN	
		4c	PN	
5a	Total number of participants at the beginning of the plan year	5a		18
b	Total number of participants at the end of the plan year	5b		18
c	Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c		
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒	Yes	☐ No
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	☒	Yes	☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.				

Part III	Financial Information			
7	Plan Assets and Liabilities	(a) Beginning of Year	(b) End of Year	
a	Total plan assets	7a	4362303	4538762
b	Total plan liabilities	7b		18800
c	Net plan assets (subtract line 7b from line 7a)	7c	4362303	4519962
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total	
a	Contributions received or receivable from:			
(1)	Employers	8a(1)	4500	
(2)	Participants	8a(2)		
(3)	Others (including rollovers)	8a(3)		
b	Other income (loss)	8b	303159	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		307659
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	150000	
e	Certain deemed and/or corrective distributions (see instructions)	8e		
f	Administrative service providers (salaries, fees, commissions)	8f		
g	Other expenses	8g		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		150000
i	Net income (loss) (subtract line 8h from line 8c)	8i		157659
j	Transfers to (from) the plan (see instructions)	8j		

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

1A 1C 1D 1G

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

		Yes	No	Amount
10 During the plan year:				
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No**12** 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.)**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____**If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.**

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A		

Part VII Plan Terminations and Transfers of Assets**13a** Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ NoIf "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a****b** Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No**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):	13c(2) EIN(s)	13c(3) PN(s)

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/14/2011	DAVID M. PARIS
	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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. DEFINED BENEFIT PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A.</u>	D Employer Identification Number (EIN) <u>34-1213356</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>4515462</u>
b Actuarial value	2b <u>4515462</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>0</u> <u>0</u>
b For terminated vested participants	3b <u>0</u> <u>0</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>585</u>
(2) Vested benefits	3c(2) <u>4545900</u>
(3) Total active	3c(3) <u>18</u> <u>4546485</u>
d Total	3d <u>18</u> <u>4546485</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>5.80</u> %
6 Target normal cost	6 <u>15735</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>08/02/2011</u>
Signature of actuary <u>CATHERINE WOLFORD, MSPA, MAAA</u>	Date <u>11-04057</u>
Type or print name of actuary <u>LIBMAN, KADAVY & COMPANY, INC.</u>	Most recent enrollment number <u>216-398-3888</u>
Firm name <u>5755 GRANGER ROAD, SUITE 501 INDEPENDENCE, OH 44131-1442</u>	Telephone number (including area code)
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	10663	120669
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8).....	10663	120669
10	Interest on item 9 using prior year's actual return of <u>11.69</u> %	1247	14106
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		33994
b	Interest on (a) using prior year's effective rate of <u>6.11</u> %		2077
c	Total available at beginning of current plan year to add to prefunding balance		36071
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	11910	134775

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	95.90 %
15	Adjusted funding target attainment percentage.....	15	95.90 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	90.27 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/31/2011	4500	0			
			Totals ►	18(b)	4500
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 4396
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 3.61 %	2nd segment: 6.20 %	3rd segment: 6.53 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	15735
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	15735
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	12601	3134
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	4396
38 Interest-adjusted excess contributions for current year (see instructions).....	38	4396
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

AGE, SALARY AND SERVICE DISTRIBUTION OF ACTIVE PARTICIPANTS

Attachment to Sch. SB

Nurenberg, Paris, Heller & McCarthy Co., L.P.A. Defined Benefit Pension Plan
Line 26 -- Schedule of Active Participant Data

EIN / PN: 34-1213356/ 004

Attained
Age at
12/31/2010

Years of Service

	0-4	5-9	10-14	15-19	20-24	25-29	30+	Total
Under 25	0	0	0	0	0	0	0	0
25-29	1	0	0	0	0	0	0	1
30-34	0	1	0	0	0	0	0	1
35-39	0	1	0	0	0	0	0	1
40-44	0	1	1	0	0	0	0	2
45-49	0	1	0	0	2	0	0	3
50-54	0	0	0	1	1	2	0	4
55-59	0	0	1	0	0	0	1	2
60-64	0	1	0	0	0	0	0	1
Over 64	0	0	0	0	0	0	3	3
Total	1	5	2	1	3	2	4	18

Since there are fewer than 1,000 active participants, salary averages and cash balance account information are not required.

ACTUARIAL ASSUMPTIONS**Actuarial assumptions**Mortality

Active Employees

- ** Post-Retirement - For purpose of lump sum determination:
 Pursuant to plan actuarial equivalence: 1994 Group Annuity
 Reserving Table (Blended)
 Pursuant to IRC 417(e): 2010 Applicable Table (Blended)
 published in IRS Notice 2008-85

* Pre-Retirement - none

Retired Employees

Same as active employees

Rate of Retirement

100% at age 62

Weighted Average Retirement Age

Age 62

Rate of Disability

* None

Salary Scale

* None

Rate of Employee

* None

TurnoverCash Balance Interest Credit

4.19% per year

RateProvision for Expenses

None, as expenses are assumed to be paid directly by the
 Plan sponsor

Form of Benefit Payments

Lump Sum Distribution

Discount Rates

** Segment 1	3.61%
** Segment 2	6.20%
** Segment 3	6.53%
Applicable Month	10/1/2010
FAS 35	5.80%
Effective Rate	5.80%

* Given Plan provisions and the Actuarial Cost Method, these assumptions would have no material impact on either the Minimum Funding Requirement or on the present value of future benefits payable from the Plan.

** The discount segment rates and mortality assumptions are prescribed by the IRC and IRS Regulations.

ACTUARIAL ASSUMPTIONS (continued)

Actuarial Methods

Actuarial Cost Method

The actuarial cost method used to determine the actuarial target liability and target normal cost is the Unit Credit Actuarial Cost Method, as required under IRC Section 430. The actuarial valuation date is the last day of the plan year.

Asset Valuation Method

Market value of all Trust Investments, plus any accrued but unpaid contributions to the Trust discounted to the Valuation Date.

Other Facts Relevant To The Valuation Of This Plan

Employee Data

An employee census as of the Valuation Date was supplied by the Company and included all employees in the Eligible Class. We did not audit the census.

Asset Data

Asset data as of the Valuation Date and contribution amounts and dates were supplied by the Company. We did not audit the asset data.

Changes in Actuarial Assumption or Methods

The valuation interest rates are the rates required per IRC Section 430, and the cash balance interest credit rate is the 30-year treasury rate for the third full month immediately preceding the first month of the Plan Year. This year the credit rate is 4.19% compared to 4.17% last year.

The mortality assumptions used are those mandated by the Internal Revenue Service for this valuation, per IRC Section 430. Since this plan has fewer than 500 participants, we use the unisex assumptions.

Events and Trends Which Have Not Been Taken Into Account

To the best of our knowledge, there has been no event or trend which has not been taken into account and which may require a material change in plan costs or required contribution rates. In addition, no Plan amendments adopted and effective after the valuation date of December 31, 2010 were considered for this Valuation, nor do any exist of which we are aware except statutory CPI increases in maximum benefits and considered compensation.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

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

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. DEFINED BENEFIT PENSION PLAN		B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A.		D Employer Identification Number (EIN) 34-1213356	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2010</u>			
2 Assets:			
a Market value		2a	4515462
b Actuarial value		2b	4515462
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0	0
b For terminated vested participants	3b	0	0
c For active participants:			
(1) Non-vested benefits	3c(1)		585
(2) Vested benefits	3c(2)		4545900
(3) Total active	3c(3)	18	4546485
d Total	3d	18	4546485
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	5.80%
6 Target normal cost		6	15735

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

CATHERINE WOLFORD, MSPA, MAAA

Type or print name of actuary

LIBMAN, KADAVY & COMPANY, INC.

Firm name

5755 GRANGER ROAD, SUITE 501

INDEPENDENCE OH 44131-1442

Address of the firm

8/2/11

Date

1104057

Most recent enrollment number

216-398-3888

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	10663	120669
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8)	10663	120669
10 Interest on item 9 using prior year's actual return of <u>11.69%</u>	1247	14106
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		33994
b Interest on (a) using prior year's effective rate of <u>6.11%</u>		2077
c Total available at beginning of current plan year to add to prefunding balance		36071
d Portion of (c) to be added to prefunding balance		0
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	11910	134775

Part III Funding percentages

14 Funding target attainment percentage	14	95.90%
15 Adjusted funding target attainment percentage	15	95.90%
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.27%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
05/31/2011	4500	0			
Totals ►			18(b)	4500	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	4396

20 Quarterly contributions and liquidity shortfalls:

- a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost**21** Discount rate:**a** Segment rates:1st segment:
3.61%2nd segment:
6.20%3rd segment:
6.53%☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

2

22 Weighted average retirement age**22**

62

23 Mortality table(s) (see instructions)☒

Prescribed - combined

☐

Prescribed - separate

☐

Substitute

Part VI Miscellaneous items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.☐

Yes

☒

No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.☒

Yes

☐

No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.☒

Yes

☐

No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of unpaid minimum required contributions for prior years****28** Unpaid minimum required contribution for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)**30**

0

Part VIII Minimum required contribution for current year**31** Target normal cost, adjusted, if applicable (see instructions)**31**

15735

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

0

0

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33**

0

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)**34**

15735

Carryover balance

Prefunding balance

Total balance

35 Balances used to offset funding requirement

12601

3134

15735

36 Additional cash requirement (item 34 minus item 35)**36**

0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)**37**

4396

38 Interest-adjusted excess contributions for current year (see instructions)**38**

4396

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)**39**

0

40 Unpaid minimum required contribution for all years**40**

0

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold;">2010</div> 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 01/01/2010 and ending 12/31/2010

A This return/report is for:	☒ single-employer plan	☐ multiple-employer plan (not multiemployer)	☐ one-participant plan
B This return/report is for:	☐ first return/report	☐ final return/report	
	☐ an amended return/report	☐ short plan year return/report (less than 12 months)	
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information—enter all requested information

1a Name of plan NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. DEFINED BENEFIT PENSION PLAN	1b Three-digit plan number (PN) ►	004
2a Plan sponsor's name and address (employer, if for single-employer plan) NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. 1370 ONTARIO STREET, SUITE 100 CLEVELAND OH 44113-1792		
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") NURENBERG, PARIS, HELLER & MCCARTHY CO., L.P.A. 1370 ONTARIO STREET, SUITE 100 CLEVELAND OH 44113-1792		
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. Sponsor's name		
5a Total number of participants at the beginning of the plan year		
b Total number of participants at the end of the plan year.....		
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....		
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No		
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.		

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	4362303	4538762
b Total plan liabilities	7b		18800
c Net plan assets (subtract line 7b from line 7a).....	7c	4362303	4519962
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	4500	
(2) Participants	8a(2)		
(3) Others (including rollovers).....	8a(3)		
b Other income (loss).....	8b	303159	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		307659
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	150000	
e Certain deemed and/or corrective distributions (see instructions)....	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		150000
i Net income (loss) (subtract line 8h from line 8c).....	8i		157659
j Transfers to (from) the plan (see instructions)	8j		

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.
 Form 5500-SF (2010)
v.092308.1

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

1A 1C 1D 1G

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part 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)) ☒ Yes ☐ No

12 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.)

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

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year..... **12b**

c Enter the amount contributed by the employer to the plan for this plan year..... **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

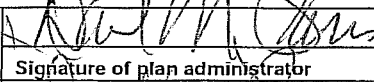
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?..... ☐ Yes ☒ No

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):	13c(2) EIN(s)	13c(3) PN(s)

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

SIGN HERE		8/26/11	DAVID M. PARIS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		8/26/11	DAVID M. PARIS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SUMMARY OF PRINCIPAL PLAN PROVISIONS

<u>Effective Date</u>	January 1, 1999; amended and restated January 1, 2006.						
<u>Employees Covered</u>	Equity Shareholders and the minimum number of lowest paid Employees needed to pass 401(a)(4) and 410(b) testing, except leased employees.						
<u>Normal Retirement Eligibility</u>	Age 62						
<u>Accrued Benefit</u>	For Equity Shareholders, Vested Cash Balance Benefit as of Normal Retirement Date. For other participants, Vested Cash Balance account offset by the Vested Profit Sharing Account Balance, but not less than the present value of an annuity benefit payable at Normal Retirement Age equal to 0.5% of Compensation for each year of participation after 1/1/08.						
<u>Annual Allocation</u>	<p>For Equity Shareholders, greater of 10 times a Participant's Benefit Compensation or \$500.</p> <p>For other Employees, greater of \$375 per year or 2% of Compensation. Effective 1/1/08, each other Employee shall receive a minimum non-offset annuity benefit at 62 of .5% of salary for each year of participation.</p> <p>Notwithstanding the above, in years that the plan is Top Heavy and the Top Heavy minimum is not satisfied by any other plan maintained by the Employer, no non-key participant shall receive a benefit accrual under this plan that is less than the amount needed to provide the minimum Top Heavy accrued benefit.</p>						
<u>Pre-retirement Death Benefit</u>	The Participant's Vested Account Balance						
<u>Termination of Employment</u>							
<u>Benefit</u>	<p>The Participant's Vested Account Balance</p> <p>A Participant's Vesting Percentage is determined according to the following schedule:</p> <table> <tr> <td><u>Service</u></td><td><u>Vesting Pctg.</u></td></tr> <tr> <td>0-2 Years</td><td>0%</td></tr> <tr> <td>3 Years or more</td><td>100%</td></tr> </table>	<u>Service</u>	<u>Vesting Pctg.</u>	0-2 Years	0%	3 Years or more	100%
<u>Service</u>	<u>Vesting Pctg.</u>						
0-2 Years	0%						
3 Years or more	100%						

SUMMARY OF PRINCIPAL PLAN PROVISIONS (continued)Contributions

The Company pays the actuarially determined cost of the Plan.

Plan Amendments

Most Recent Signed

Effective Date

12/30/2010

1/1/2010

There was no IRC 412(d)(2) election for this year.

Note

This plan is a statutory hybrid plan per the IRC Section 411(a)(13) and the IRS Regulations thereunder.

Nurenberg, Paris, Heller & McCarthy Co., L.P.A. Defined Benefit Pension Plan

EIN / PN: 34-1213356 / 004

<u>Date</u>	<u>Amount of Contribution</u>	<u>Plan Year Applied</u>	<u>Effective Interest Rate</u>	<u>Interest Adjusted Amount as of 12/31/10</u>
5/31/11	\$4,500.00	2010	5.80%	\$4,395.52
Totals	\$4,500.00			\$4,395.52

Nurenberg, Paris, Heller & McCarthy Co., L.P.A. Defined Benefit Pension Plan
EIN / PN: 34-1213356 / 004

The Valuation Date was changed from the first day of the Plan Year to the last day of the Plan Year per IRS Regulation 1.430(g)-1(b)(2). As this change was made in a manner that is consistent with the requirements of IRC Section 430 and proposed regulations thereunder, this is an automatic change and no approval is needed from the IRS.

Pursuant to IRS Regulation 1.430(g)-1(f)(3), as this change is made for a plan year beginning in 2010, it is treated as having been approved by the Commissioner and does not require the Commissioner's specific prior approval.

The plan sponsor's agreement to this change in method is indicated by filing this attachment with the Schedule SB for the plan year.

Nurenberg, Paris, Heller & McCarthy Co., L.P.A. Defined Benefit Pension Plan
EIN / PN: 34-1213356/ 004

Each participant is assumed to retire at his/her Normal Retirement Age as shown on the Schedule SB, Line 22. Any participant who has already reached Normal Retirement Age is assumed to retire at the end of the plan year.