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.

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	art I Annual Report Identification Information				
For	calendar plan year 2010 or fiscal plan year beginning 01/01/2010)	and ending	12/31/2	2010
Α .	This return/report is for: single-employer plan	multiple-e	mployer plan (not multiemployer)		one-participant plan
В	This return/report is for:	final retur	n/report		
	an amended return/report	short plar	year return/report (less than 12 mo	onths)	
С	Check box if filing under:	automatic	extension		DFVC program
	special extension (enter description	n)			
Pa	rt II Basic Plan Information—enter all requested informa	,			
	Name of plan			1b	Three-digit
	IAMS & WILLIAMS PROFIT SHARING PLAN				plan number 001
					(PN) ▶
				1C	Effective date of plan 01/01/1981
2a	Plan sponsor's name and address (employer, if for single-employer)	olan)		2b	Employer Identification Number
	IAMS & WILLIAMS				(EIN) 16-1210252
20 E	AST MAIN ST SUITE 600			2c	Plan sponsor's telephone number 585-232-6551
	HESTER, NY 14614-1919			24	Business code (see instructions)
				Zu	541110
3a	Plan administrator's name and address (if same as Plan sponsor, er	ter "Same	2")	3b	Administrator's EIN
VVILL	IAMS & WILLIAMS 28 EAST MAI ROCHESTER			20	16-1210252
				36	Administrator's telephone number 585-232-6551
4	the name and/or EIN of the plan sponsor has changed since the las	t return/re	port filed for this plan, enter the	4b	EIN
-	name, EIN, and the plan number from the last return/report. Sponsor	's name		40	DNI
52	Total number of participants at the haginning of the plan year			4c	
	Total number of participants at the beginning of the plan year			5a 5b	2
	b Total number of participants at the end of the plan year				Ŭ.
С	Total number of participants with account balances as of the end of complete this item)			. 5c	0
6a	Were all of the plan's assets during the plan year invested in eligible				Yes No
b	Are you claiming a waiver of the annual examination and report of a				
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a		•		Yes No
Pa	If you answered "No" to either 6a or 6b, the plan cannot use Fort III Financial Information	orm 5500-	SF and must instead use Form 5	500.	
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End of Year
-	Total plan assets	7a	73067	' 6	0
b	Total plan liabilities	7b			
С	Net plan assets (subtract line 7b from line 7a)	7c	73067	'6	0
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) Total
а	Contributions received or receivable from:		,,		
	(1) Employers	8a(1)			
	(2) Participants	8a(2)			
	(3) Others (including rollovers)	8a(3)			
b	Other income (loss)	8b			0
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			0
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	73067	6	
е	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			730676
i	Net income (loss) (subtract line 8h from line 8c)	8i			-730676
i	Transfers to (from) the plan (see instructions)	Ωi			

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Dart IV	Dlan	Characteristic	_
Part IV	Plan	Characteristic	Ş

If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2G 2R 3B

D	ir the	e plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara	acteris	tic Co	des in	ine insti	ructions	•	
art	٧	Compliance Questions							
0	Dur	ing the plan year:		Yes	No		Am	ount	
а		s there a failure to transmit to the plan any participant contributions within the time period described in CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X				
b		re there any nonexempt transactions with any party-in-interest? (Do not include transactions reported ine 10a.)	10b		X				
С	Wa	as the plan covered by a fidelity bond?	10c		X				
d		the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud dishonesty?	10d		X				
е	insu	re any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, urance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	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		is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X				
i		Oh was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art		Pension Funding Compliance	101						
1	Is th	nis a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com				•		Yes	П No
2		<i>''</i>						Yes	X No
2		his a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	e or se	ction .	302 01	EKISA	′ ∟	168	Пио
а	If a	Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruction ting the waiver							
lf y	-	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			24,				
b	Ente	er the minimum required contribution for this plan year			12b				
С	Ente	er the amount contributed by the employer to the plan for this plan year			12c				
d		stract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ative amount)			12d				_
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	;	No	N/A
art	VII	Plan Terminations and Transfers of Assets							
3a	Has	a resolution to terminate the plan been adopted during the plan year or any prior year?				T	X	Yes	No
		es," enter the amount of any plan assets that reverted to the employer this year			13a				0
b		re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought ne PBGC?	under 	the co	ontrol		X	Yes	No
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the chassets or liabilities were transferred. (See instructions.)	he plai	n(s) to	1		<u> </u>		
1	3c(1) Name of plan(s):		13	c(2) El	N(s)		13c(3)	PN(s)
Caut	ion:	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	establ	ished.			
Во	r Ġch	nalties of perjury and other penalties set forth in the instructions, I declare that I have examined this returned the Completed and signed by an enrolled actuary, as well as the electronic version of this returnet true, correct, and complete.		,			,		
SIGI	F	illed with authorized/valid electronic signature. 09/27/2011 MARY JO HART	MAN						

SIGN	Filed with authorized/valid electronic signature.	09/27/2011	MARY JO HARTMAN						
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator						
SIGN									
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor						

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).

2010

This Form is Open to Public Inspection

OMB Nos. 1210-0110 1210-0089

Complete all entries in accordance with the instructions to the Form 5500-SF.

		Identification information				/ /	
For	calendar plan year 2010 or fis		01/01/20	and ending		12/31/2010 —	
Ат	his return/report is for:	X single-employer plan	multiple-em	ployer plan (not multiemployer)		one-participar	nt plan
Вт	his return/report is for:	first return/report	X final return/ı	report			
		an amended return/report	short plan y	ear return/report (less than 12 mo	nths)		
C	Check box if filing under:	X Form 5558	automatic e	xtension		DFVC program	m
	meck box if filling drider.	special extension (enter descrip					
Do	et II Pacia Dian Info				-		
		rmation—enter all requested infor	Пацоп		1b	Three-digit	
	Name of plan WTT.T.TAMS & WTT.T.TA	MS PROFIT SHARING PLAI	N			plan number	
	WILLIAM & WILLIAM					(PN) ▶	001
					1c	Effective date of	•
				The second secon	26	01/01/1981	
2a	Plan sponsor's name and ad WILLIAMS & WILLIA	dress (employer, if for single-employ	er plan)		20	Employer Identification (EIN) 16-1210	
	WILLIAMS & WILLIAM				2c		elephone number
	28 EAST MAIN ST S	UITE 600				585-232-65	
	ROCHESTER	NY 14614-1919			2d	Business code (s 541110	see instructions)
					3h	Administrator's E	=IN
<i>3</i> a	Plan administrator's name ar WILLIAMS & WILLIA	nd address (if same as Plan sponsor MS	, enter Same)		35	16-1210252	
	28 EAST MAIN ST S	SUTTE 600			3с		elephone number
	ROCHESTER	NY 14614-19				585-232-65	551
4 If	the name and/or EIN of the	plan sponsor has changed since the	last return/repo	ort filed for this plan, enter the	4b	EIN	
r	lame, EIN, and the plan num	ber from the last return/report. Spor	ISOI S Hairie		4c	PN	
5a	Total number of participants	at the beginning of the plan year			5a		2
		at the end of the plan year			5b		0
		with account balances as of the end					0
	complete this item)				5c		0
6a	Were all of the plan's asset	s during the plan year invested in eli	gible assets? (See instructions.)			X Yes No
b	Are you claiming a waiver of	f the annual examination and report	of an independ	ent qualified public accountant (IC	(PA)		X Yes No
	under 29 CFR 2520.104-46	? (See instructions on waiver eligibili ither 6a or 6b, the plan cannot use	Eorm 5500-S	F and must instead use Form 55	500.		
Pa	rt III Financial Infor		, , , , , , , , , , , , , , , , , , , ,		***************************************		
7	Plan Assets and Liabilities			(a) Beginning of Year		(b) End	of Year
-			7a	7306	76		0
b							
		e 7b from line 7a)	l i	7306	76		0
8	Income, Expenses, and Tra			(a) Amount		(b) T	Гotal
а	Contributions received or re			<u> </u>			
			8a(1)		-		
	(2) Participants		8a(2)		_		
	(3) Others (including rollove	ers)	8a(3)		_		
b	Other income (loss)		8b			<u> </u>	
С		1), 8a(2), 8a(3), and 8b)					0
d		ect rollovers and insurance premiums		7306	76		
_	'	eastive dietributions (see instructions	F	,500	<u> </u>		
e		ective distributions (see instructions	1 1		\neg		
Ť	•	ders (salaries, fees, commissions)			-		
9			1 1				730676
h	, ,	id, 8e, 8f, and 8g)					-730676
		line 8h from line 8c)					,,,,,,
-	ransfers to (from) the plan	(see instructions)	····· 8i		1		

2.	Form 5500-SF 2010 Page 2-							
Pa	rt IV Plan Characteristics							
9a								
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Chara-	cteris	tic Cod	des in t	the instruc	tions:		
Par	t V Compliance Questions		***************************************					
10	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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		Х				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х				
С	Was the plan covered by a fidelity bond?	10c		Х				
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		Х				
е	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		Х				
· f	Has the plan failed to provide any benefit when due under the plan?	10f		Х				
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		Х				
_	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10g		X				
Ī	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			L	L	1 12 2 2 2			
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com	plete	Sched	lule SE	3 (Form			
	5500))					☐ Ye		
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code	or se	ction 3	302 of	ERISA?	∐ Ye	s X No	
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						,,	
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiverMon	ctions, th	and e	enter th Dav	ie date of t	ne letter r Year	ruling	
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
	Enter the minimum required contribution for this plan year			12b				
С			1	12c				
d		of a		12d				
е	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?		<u>.</u>			X Ye	es No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			13a			0	
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?					X Ye	es 🗌 No	
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify t which assets or liabilities were transferred. (See instructions.)	he pla	n(s) to)				
	13c(1) Name of plan(s):		13	c(2) El	N(s)	13c((3) PN(s)	
			Management of the Section of					
Cau	tion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	establ	lished.			
Unde SB c	er penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this ret or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return	urn/re	port, ir	ncludin	g, if applic	able, a So knowledo	chedule ge and	
pelle	f, it is true, correct, and complete.							

SIGN HERE Signature of plan administrator Date Enter name of individual signing as plan administrator

SIGN HERE Signature of employer/plan sponsor Date Enter name of individual signing as employer or plan sponsor