

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 01/01/2004 and ending 12/31/2004			
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 ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN 2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ARTER & HADDEN LLP 1100 HUNTINGTON BUILDING 925 EUCLID AVENUE CLEVELAND, OH 44115-1475	1b Three-digit plan number (PN) ►	008	
	1c Effective date of plan	01/01/1992	
	2b Employer Identification Number (EIN)	34-0732888	
	2c Sponsor's telephone number	216-696-5895	
	2d Business code (see instructions)	541110	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/29/2011	KIM FLETT
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ARTER & HADDEN LLP 1100 HUNTINGTON BUILDING 925 EUCLID AVENUE CLEVELAND, OH 44115-1475	3b Administrator's EIN 34-0732888 3c Administrator's telephone number 216-696-5895
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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	634
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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	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	365
d Subtotal. Add lines 6a , 6b , and 6c	6d	365
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	365
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	230
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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:
 2A 2E 2F 2G 2J 2K 2R 3B

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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.
For calendar plan year 2010 or fiscal plan year beginning 01/01/2004 and ending 12/31/2004		
A Name of plan ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN		B Three-digit plan number (PN) ▶ 008
C Plan sponsor's name as shown on line 2a of Form 5500 ARTER & HADDEN LLP		D Employer Identification Number (EIN) 34-0732888

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

SCHWAB RETIREMENT PLAN SERVICES

34-1479833

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 50	NONE	66334	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 01/01/2004 and ending 12/31/2004		
A Name of plan ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 ARTER & HADDEN LLP	D Employer Identification Number (EIN) 34-0732888	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	1120	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4137911	3335936
(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)	31950	34760
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	376668	76216
(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)	38543686	31485572
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	2307981	2232223

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	45399316	37164707

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	45399316	37164707
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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)	5516	
(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)		5516

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	34050	
(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)	6918	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		40968

(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)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(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)		3707377
c Other income.....	2c		140605
d Total income. Add all income amounts in column (b) and enter total.....	2d		3894466

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	11918413	
(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)		11918413
f Corrective distributions (see instructions)	2f		144328
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
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)	66334	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		66334
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		12129075

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-8234609
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		5000000
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: 0

- 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)

**ARTER & HADDEN LLP
RETIREMENT AND
SAVINGS PLAN AND
TRUST**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2003 THROUGH 2007***

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

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Akron Office

301 Springside Drive
Akron, OH 44333
330-668-9696
fax: 330-668-2538
www.SSandG.com

INDEPENDENT AUDITORS' REPORT

To The Plan Administrator
Arter & Hadden LLP Retirement and Savings Plan and Trust
Akron, Ohio

We were engaged to audit the accompanying financial statements and supplemental schedules of Arter & Hadden LLP Retirement and Savings Plan and Trust as of December 31, 2007, 2006, 2005, 2004 and 2003 and for the years then ended, as listed in the accompanying index. These financial statements and the supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Notes C and F, which was certified by The Charles Schwab Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and applicable supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2007, 2006, 2005, 2004 and 2003, that the information provided to the plan administrator by the trustee is complete and accurate.

As further discussed in Note A to the financial statements, the Plan was terminated effective December 31, 2003. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing plan basis to the liquidation basis effective as of December 31, 2003.

***Providing the
services that
bring solutions***

member of:
OSCPA, PCOAB, the AICPA's
Center for Audit Quality, and
The Leading Edge Alliance

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

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Akron, Ohio
September 20, 2011

SS&G

Certified Public Accountants and Advisers

www.SSandG.com

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - LIQUIDATION BASIS

	December 31,				
	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
ASSETS					
Investments, at fair value	\$ 10,680,938	\$ 12,915,056	\$ 13,662,375	\$ 37,088,491	\$ 45,021,530
Receivables:					
Dividends receivable	-	-	-	-	1,120
Notes receivable from participants	-	-	-	76,216	376,668
Total receivables	-	-	-	76,216	377,788
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 10,680,938</u>	<u>\$ 12,915,056</u>	<u>\$ 13,662,375</u>	<u>\$ 37,164,707</u>	<u>\$ 45,399,318</u>

See accompanying notes to financial statements.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the years ended December 31,				
	<u>2007</u> (Liquidation Basis)	<u>2006</u> (Liquidation Basis)	<u>2005</u> (Liquidation Basis)	<u>2004</u> (Liquidation Basis)	<u>2003</u> (Ongoing Basis)
ADDITIONS TO NET ASSETS ATTRIBUTED TO:					
Net appreciation in fair value of investments	\$ 539,584	\$ 1,330,732	\$ 405,087	\$ 3,039,591	\$ 11,413,357
Interest and dividends	<u>556,589</u>	<u>527,322</u>	<u>546,778</u>	<u>848,237</u>	<u>1,101,378</u>
	1,096,173	1,858,054	951,865	3,887,828	12,514,735
Contributions:					
Employees'	-	-	-	-	1,582,571
Employer's	-	-	-	6,636	1,167,443
Participant rollovers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,603</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,636</u>	<u>2,841,617</u>
Total additions	1,096,173	1,858,054	951,865	3,894,464	15,356,352
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:					
Benefits paid to participants	3,311,284	2,587,736	24,406,961	12,062,741	31,994,643
Administrative expenses	<u>19,007</u>	<u>17,637</u>	<u>47,236</u>	<u>66,334</u>	<u>41,516</u>
Total deductions	<u>3,330,291</u>	<u>2,605,373</u>	<u>24,454,197</u>	<u>12,129,075</u>	<u>32,036,159</u>
Net decrease	(2,234,118)	(747,319)	(23,502,332)	(8,234,611)	(16,679,807)
NET ASSETS AVAILABLE FOR BENEFITS:					
Beginning of year	<u>12,915,056</u>	<u>13,662,375</u>	<u>37,164,707</u>	<u>45,399,318</u>	<u>62,079,125</u>
End of year	<u>\$ 10,680,938</u>	<u>\$ 12,915,056</u>	<u>\$ 13,662,375</u>	<u>\$ 37,164,707</u>	<u>\$ 45,399,318</u>

See accompanying notes to financial statements.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the Plan

The following description of the Arter & Hadden LLP Retirement and Savings Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all former employees of Arter & Hadden LLP (the Firm). Participants were eligible to make voluntary 401(k) contributions on the first day of the quarter following the participant's enrollment date. For all other purposes, a participant was eligible after completing six months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

On July 15, 2003, the Firm voted to freeze participation in the Plan effective immediately and subsequently terminated the Plan effective December 31, 2003. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as administratively possible. In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis as of and for periods after December 31, 2003.

Contributions

Under the provisions of the Plan prior to July 15, 2003, participants could elect to contribute up to fifteen percent of their gross earnings directly to the Plan subject to limitations in the IRC. The Firm matched certain employee contributions at an amount equal to fifty percent of the first four percent of the participant's gross earnings. The Firm also contributed an amount equal to a percentage of the participant's compensation based on the participant's age, service and employee classification. Separate contribution formulas were established for partners and employees. Additional discretionary contributions were also permitted to be made by the Firm.

Participant accounts

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

Participant directed investments

A participant may direct his contributions (through July 15, 2003) and account balance into any of a variety of money market or mutual funds or into a self-directed account, which can invest in any mutual fund or publicly traded stock or bond. Participants may change their investment options at any time.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the Plan, continued

Vesting

Participants vest automatically in all contributions and earnings.

Notes receivable from participants

Under the provisions of the Plan prior to July 15, 2003, participants were able to borrow from their fund accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan terms generally ranged from 1 to 5 years, although longer terms were permitted for loans used to acquire a principal residence. The loans were secured by the balance in the participant's account or the participant's principal residence and assumed interest at a rate commensurate with the prevailing interest rate charged by a bank or other professional lender in a similar circumstance. Principal and interest were paid ratably through payroll deductions through July 15, 2003 and thereafter until paid in full.

Payment of benefits

On termination of service, a participant with an account balance less than \$3,500 received a lump-sum amount equal to the vested value of his or her account. Upon termination of service with an account balance greater than or equal to \$3,500, death, disability, or retirement, a participant may receive a distribution in accordance with Plan provisions.

Plan expenses

The Plan pays substantially all Plan expenses which consist mainly of recordkeeping fees and administrative fees.

Benefits payable

At December 31, 2007, 2006, 2005, and 2003, there were no account balances allocable to participants who have elected to withdraw from the Plan prior to December 31, but who were not yet paid as of that date. Included in net assets available for benefits, as of December 31, 2004, are Plan assets totaling \$336,665 allocated to individuals who had elected to withdraw from the Plan but who were not yet paid as of that date.

NOTE B - Summary of significant accounting policies

Basis of accounting

The accompanying statement of change in net assets available for benefits for the year ended December 31, 2003 was prepared on the accrual basis of accounting. In accordance with generally accepted accounting principles, the Plan changed its basis of accounting used to value plan assets from the ongoing basis to the liquidation basis effective December 31, 2003 in conjunction with the Plan's termination date. The liquidation basis presents the Plan assets at current market values.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Recent accounting pronouncements

In September, 2010, the FASB issued guidance to amend generally accepted accounting principles (GAAP) related to the classification and measurement of loans to participants by defined contribution pension benefit plans. Previous guidance required loans to participants to be classified as plan investments, which are generally measured at fair value in accordance with GAAP. The new guidance requires that loans to participants be classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. The new guidance is effective for periods ending after December 15, 2010 to be applied retrospectively.

Valuation of investments

The Plan's investments are stated at fair value. Shares of registered investment companies and the unit investment trust are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year.

Purchases and sales of securities are reflected on a trade date basis. Gains or losses on sales of securities are based on average cost. Interest income is recorded on the accrual basis. Dividend income includes capital gains and is recorded on the ex-dividend date.

Notes receivable from participants

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

Payment of benefits

Benefits are recorded when paid.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Investments

The Plan's investments are held in a trust fund administered by The Charles Schwab Trust Company. The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31 are as follows:

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
American Balanced Fund	\$ 743,586	\$ 834,201	\$ 1,003,940	\$ 2,949,514	\$ 3,856,795
Aim Dynamics Fund	627,930	<5%	<5%	<5%	<5%
Bond Fund of America	632,453	808,584	1,049,542	2,229,818	2,971,829
Europacific Growth Fund	875,938	877,107	871,880	3,679,431	3,229,638
Harbor International Fund	939,460	727,066	<5%	<5%	<5%
Investment Company of America	875,786	889,762	945,676	4,463,625	5,010,230
Janus Fund	1,279,076	1,397,387	1,475,165	3,028,999	5,299,605
Vanguard Index 500	1,474,130	1,820,503	2,191,512	4,895,311	6,102,833
Vanguard Windsor II Fund	825,466	957,891	931,990	3,069,573	3,043,684
Pennsylvania Mutual Inv	585,828	1,259,173	1,243,815	2,786,183	2,914,345
Schwab Value Advantage Fund	915,235	1,249,888	1,406,834	3,335,936	4,137,911

There were no non-participant directed investments at December 31, 2007, 2006, 2005, 2004 and 2003.

During 2007, 2006, 2005, 2004 and 2003, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated/(depreciated) as follows:

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Registered investment companies	\$ 39,464	\$ 1,143,650	\$ 145,831	\$ 1,094,253	\$10,841,494
U.S. government securities	-	-	-	-	(455)
Corporate debt instruments	-	-	-	-	(4,802)
Unit investment trusts	(970)	(9,658)	(12,153)	(91,188)	12,230
Limited partnerships	-	-	-	-	2,731
Preferred and common stocks	<u>501,090</u>	<u>196,740</u>	<u>271,409</u>	<u>2,036,526</u>	<u>562,159</u>
	<u>\$ 539,584</u>	<u>\$ 1,330,732</u>	<u>\$ 405,087</u>	<u>\$ 3,039,591</u>	<u>\$11,413,357</u>

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Tax status

As discussed in Note A, the Plan was terminated effective December 31, 2003. All assets have not been distributed or transferred as of December 31, 2007. The Plan obtained its latest favorable determination letter regarding the Plan's termination on June 15, 2004, 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.

NOTE E - Transactions with parties-in-interest

Certain Plan investments are shares of registered investment companies and a money market fund that were managed by The Charles Schwab Trust Company, the trustee of the Plan. Therefore, transactions therewith qualify as party-in-interest transactions.

NOTE F - Information certified by trustee (unaudited)

For 2007, 2006, 2005, 2004 and 2003, the financial information included in the Plan financial statements, except for contributions and distributions for withdrawals and terminations, has been derived from information certified as complete and accurate by the trustee, The Charles Schwab Trust Company, in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

NOTE G - Excess contributions

Benefit distribution for the plan year ended December 31, 2004 included payments of \$94,454 and \$8,769 to certain active participants to return to them excess profit sharing contributions and excess deferral contributions, respectively, as required to satisfy the relevant nondiscrimination provisions of the Plan for the year ended December 31, 2003.

NOTE H - Risks and uncertainties

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

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE I - Voluntary fiduciary correction program

The Plan has entered the Department of Labor's (DOL's) Voluntary Fiduciary Correction Program (VFCP) to comply with the DOL filing requirements and is filing past due Form 5500's along with audited financial statements. The Plan entered the VFCP in March, 2011, and as of September 20, 2011, the Plan has not received a response.

**SCHEDULE P
(FORM 5500)**

**Annual Return of Fiduciary
of Employee Benefit Trust**

This schedule may be filed to satisfy the requirements under section 6033(a) for an annual information return from every section 401(a) organization exempt from tax under section 501(a).

Filing this form will start the running of the statute of limitations under section 6501(a) for any trust described in section 401(a) that is exempt from tax under section 501(a).

► File as an attachment to Form 5500 or 5500-EZ.

Official Use Only

OMB No. 1210-0110

2004

**This Form Is Open to
Public Inspection.**

Department of the Treasury
Internal Revenue Service

For trust calendar year 2004 or fiscal year beginning _____ and ending _____

1a Name of trustee or custodian

CHARLES SCHWAB TRUST COMPANY

b Number, street, and room or suite no. (If a P.O. box, see the instructions for Form 5500 or 5500-EZ.)

425 MARKET STREET

c City or town, state, and ZIP code

SAN FRANCISCO CA 94105-0000

2a Name of trust

ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN

b Trust's employer identification number 94-3149038

3 Name of plan if different from name of trust

SAME

4 Have you furnished the participating employee benefit plan(s) with the trust financial information required to be reported by the plan(s)? ☒ Yes ☐ No

5 Enter the plan sponsor's employer identification number as shown on Form 5500 or 5500-EZ 34-0732888

Under penalties of perjury, I declare that I have examined this schedule, and to the best of my knowledge and belief it is true, correct, and complete.



Signature of
fiduciary

Robert H. Irvine

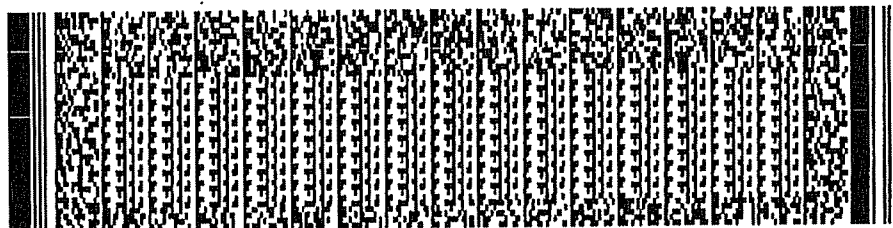
Date

AUG 25 2005

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

v7.2

Schedule P (Form 5500) 2004



**SCHEDULE T
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Qualified Pension Plan Coverage Information

This form is required to be filed under section 6058(a) of the
Internal Revenue Code (the Code).

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

Official Use Only

OMB No. 1210-0110

2004

**This Form is Open to
Public Inspection.**

For calendar year 2004 or fiscal plan year beginning _____ and ending _____

A Name of plan
ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN

B Three-digit
plan number ► 008

C Plan sponsor's name as shown on line 2a of Form 5500
ARTER & HADDEN

D Employer Identification Number
34-0732888

Note: If the plan is maintained by:

- More than one employer and benefits employees who are not collectively-bargained employees, a separate Schedule T may be required for each employer (see the instruction for line 1).
- An employer that operates qualified separate lines of business (QSLOBs) under Code section 414(r), a separate Schedule T may be required for each QSLOB (see the instruction for line 2).

1 If this schedule is being filed to provide coverage information regarding the noncollectively bargained employees of an employer participating in a plan maintained by more than one employer, enter the name and EIN of the participating employer:

1a Name of participating employer

1b Employer identification number

2 If the employer maintaining the plan operates QSLOBs, enter the following information:

- a** The number of QSLOBs that the employer operates is _____.
- b** The number of such QSLOBs that have employees benefiting under this plan is _____.
- c** Does the employer apply the minimum coverage requirements to this plan on an employer-wide rather than a QSLOB basis? ... ☐ Yes ☐ No
- d** If the entry on line 2b is two or more and line 2c is "No," identify the QSLOB to which the coverage information given on line 3 or 4 relates.
►

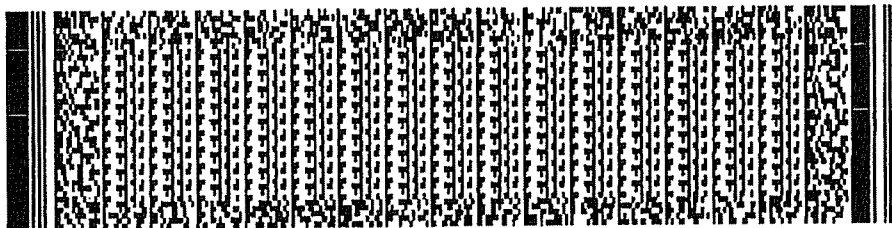
3 Exceptions — Check the box before each statement that describes the plan or the employer. Also see instructions.
If you check any box, do not complete the rest of this Schedule.

- a** ☐ The employer employs only highly compensated employees (HCEs).
- b** ☒ No HCEs benefited under the plan at anytime during the plan year.
- c** ☐ The plan benefits only collectively-bargained employees.
- d** ☐ The plan benefits all nonexcludable nonhighly compensated employees of the employer (as defined in Code sections 414(b), (c), and (m)), including leased employees and self-employed individuals.
- e** ☐ The plan is treated as satisfying the minimum coverage requirements under Code section 410(b)(6)(C).

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

v7.2

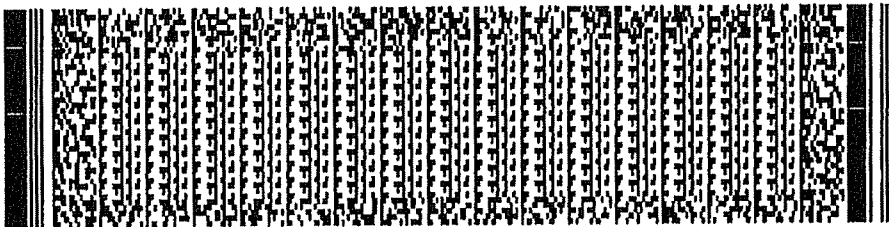
Schedule T (Form 5500) 2004



- 4 Enter the date the plan year began for which coverage data is being submitted. Month Day Year
- a Did any leased employees perform services for the employer at any time during the plan year? ☐ Yes ☐ No
- b In testing whether the plan satisfies the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4), does the employer aggregate plans? ☐ Yes ☐ No
- c Complete the following:
- | | | |
|---|------|---|
| (1) Total number of employees of the employer (as defined in Code section 414(b), (c), and (m)), including leased employees and self-employed individuals | c(1) | |
| (2) Number of excludable employees as defined in IRS regulations (see instructions) | c(2) | |
| (3) Number of nonexcludable employees. (Subtract line 4c(2) from line 4c(1)) | c(3) | |
| (4) Number of nonexcludable employees (line 4c(3)) who are HCEs | c(4) | |
| (5) Number of nonexcludable employees (line 4c(3)) who benefit under the plan | c(5) | |
| (6) Number of benefiting nonexcludable employees (line 4c(5)) who are HCEs | c(6) | |
| d Enter the plan's ratio percentage and, if applicable, identify the disaggregated part of the plan to which the information on lines 4c and 4d pertains (see instructions) ▶ | d | % |
- e Identify any disaggregated part of the plan and enter the ratio percentage or exception (see instructions).

Disaggregated part:	Ratio Percentage:	Exception:
(1) _____	_____	_____
(2) _____	_____	_____
(3) _____	_____	_____

- f This plan satisfies the coverage requirements on the basis of (check one): (1) ☐ the ratio percentage test (2) ☐ average benefit test



**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 sections 104 and 4085 of the
Employee Retirement Security Act of 1974 (ERISA) and section 6058(a) of the
Internal Revenue Code (the Code).

► File as an Attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

2004

This Form Is Open to
Public Inspection.

For calendar year 2004 or fiscal plan year beginning _____ and ending _____

A Name of plan
ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN

B Three-digit
plan number 008

C Plan sponsor's name as shown on line 2a of Form 5500
ARTER & HADDEN

D Employer Identification Number
34-0732888

Part I Distributions

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

- 1** Total value of distributions paid in property other than in cash or the forms of property specified
in the instructions **1** \$ 0
- 2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries
during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts
of benefits). 94-3149038
- 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)

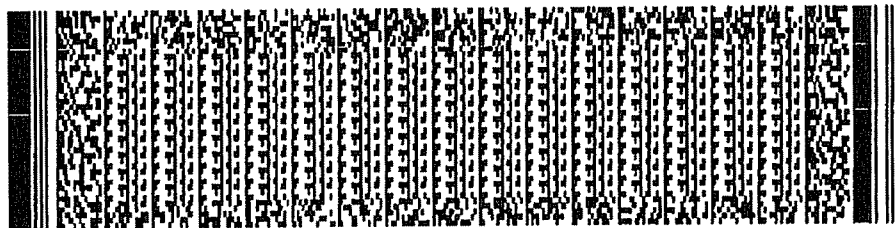
- 4** Is the plan administrator making an election under Code section 412(c)(8) or ERISA section 302(c)(8)? ☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 7.
- 5** If a waiver of the minimum funding standard for a prior year is being amortized in this
plan year, see instructions, and enter the date of the ruling letter granting the waiver Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule B and do not complete the remainder of this schedule.
- 6a** 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, do not complete the remainder of this schedule.

- 7** 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

- 8** If this is a defined benefit pension plan, were any amendments adopted during this plan year that
increased the value of benefits? (see instructions) ☐ Yes ☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the Instructions for Form 5500. v7.2 Schedule R (Form 5500) 2004



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 01/01/2004 and ending 12/31/2004			
A This return/report is for:	☐ a multiemployer plan; ☒ a single-employer plan;	☐ a multiple-employer plan; or ☐ a DFE (specify) ____	
B This return/report is:	☐ the first return/report; ☐ an amended return/report;	☐ the final 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; ☐ special extension (enter description)	☐ automatic extension;	☒ the DFVC program;

Part II Basic Plan Information—enter all requested information			
1a Name of plan ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN		1b Three-digit plan number (PN) ▶	008
		1c Effective date of plan	01/01/1992
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) ARTER & HADDEN LLP 1100 HUNTINGTON BUILDING 925 EUCLID AVENUE CLEVELAND, OH 44115-1475		2b Employer Identification Number (EIN) 34-0732888	
		2c Sponsor's telephone number (216) 696-5895	
		2d Business code (see instructions) 541110	

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		Signature of plan administrator	Date	Enter name of individual signing as plan administrator
			12/23/11	MARCELO GARCIA JUSTICE
SIGN HERE		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") SAME		3b Administrator's EIN
3c Administrator's telephone number		
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5	634
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	0
b Retired or separated participants receiving benefits	6b	0
c Other retired or separated participants entitled to future benefits	6c	365
d Subtotal. Add lines 6a, 6b, and 6c	6d	365
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	365
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	230
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2A 2E 2F 2G 2J 2K 2R 3B		
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	
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)

**ARTER & HADDEN LLP
RETIREMENT AND
SAVINGS PLAN AND
TRUST**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2003 THROUGH 2007***

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

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Akron Office

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Akron, OH 44333
330-668-9696
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INDEPENDENT AUDITORS' REPORT

To The Plan Administrator
Arter & Hadden LLP Retirement and Savings Plan and Trust
Akron, Ohio

We were engaged to audit the accompanying financial statements and supplemental schedules of Arter & Hadden LLP Retirement and Savings Plan and Trust as of December 31, 2007, 2006, 2005, 2004 and 2003 and for the years then ended, as listed in the accompanying index. These financial statements and the supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in Notes C and F, which was certified by The Charles Schwab Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and applicable supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2007, 2006, 2005, 2004 and 2003, that the information provided to the plan administrator by the trustee is complete and accurate.

As further discussed in Note A to the financial statements, the Plan was terminated effective December 31, 2003. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing plan basis to the liquidation basis effective as of December 31, 2003.

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OSCPA, PCOAB, the AICPA's
Center for Audit Quality, and
The Leading Edge Alliance

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

SS&G Financial Services, Inc.

CERTIFIED PUBLIC ACCOUNTANTS

Akron, Ohio
September 20, 2011

SS&G

Certified Public Accountants and Advisers

www.SSandG.com

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - LIQUIDATION BASIS

	December 31,				
	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
ASSETS					
Investments, at fair value	\$ 10,680,938	\$ 12,915,056	\$ 13,662,375	\$ 37,088,491	\$ 45,021,530
Receivables:					
Dividends receivable	-	-	-	-	1,120
Notes receivable from participants	-	-	-	76,216	376,668
Total receivables	-	-	-	76,216	377,788
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 10,680,938</u>	<u>\$ 12,915,056</u>	<u>\$ 13,662,375</u>	<u>\$ 37,164,707</u>	<u>\$ 45,399,318</u>

See accompanying notes to financial statements.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For the years ended December 31,				
	<u>2007</u> (Liquidation Basis)	<u>2006</u> (Liquidation Basis)	<u>2005</u> (Liquidation Basis)	<u>2004</u> (Liquidation Basis)	<u>2003</u> (Ongoing Basis)
ADDITIONS TO NET ASSETS ATTRIBUTED TO:					
Net appreciation in fair value of investments	\$ 539,584	\$ 1,330,732	\$ 405,087	\$ 3,039,591	\$ 11,413,357
Interest and dividends	<u>556,589</u>	<u>527,322</u>	<u>546,778</u>	<u>848,237</u>	<u>1,101,378</u>
	1,096,173	1,858,054	951,865	3,887,828	12,514,735
Contributions:					
Employees'	-	-	-	-	1,582,571
Employer's	-	-	-	6,636	1,167,443
Participant rollovers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91,603</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,636</u>	<u>2,841,617</u>
Total additions	1,096,173	1,858,054	951,865	3,894,464	15,356,352
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:					
Benefits paid to participants	3,311,284	2,587,736	24,406,961	12,062,741	31,994,643
Administrative expenses	<u>19,007</u>	<u>17,637</u>	<u>47,236</u>	<u>66,334</u>	<u>41,516</u>
Total deductions	<u>3,330,291</u>	<u>2,605,373</u>	<u>24,454,197</u>	<u>12,129,075</u>	<u>32,036,159</u>
Net decrease	(2,234,118)	(747,319)	(23,502,332)	(8,234,611)	(16,679,807)
NET ASSETS AVAILABLE FOR BENEFITS:					
Beginning of year	<u>12,915,056</u>	<u>13,662,375</u>	<u>37,164,707</u>	<u>45,399,318</u>	<u>62,079,125</u>
End of year	<u>\$ 10,680,938</u>	<u>\$ 12,915,056</u>	<u>\$ 13,662,375</u>	<u>\$ 37,164,707</u>	<u>\$ 45,399,318</u>

See accompanying notes to financial statements.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the Plan

The following description of the Arter & Hadden LLP Retirement and Savings Plan and Trust (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all former employees of Arter & Hadden LLP (the Firm). Participants were eligible to make voluntary 401(k) contributions on the first day of the quarter following the participant's enrollment date. For all other purposes, a participant was eligible after completing six months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

On July 15, 2003, the Firm voted to freeze participation in the Plan effective immediately and subsequently terminated the Plan effective December 31, 2003. Final distributions will be determined based on all participants being 100% vested, and will be made as soon as administratively possible. In accordance with generally accepted accounting principles, the Plan has changed its basis of accounting used to value plan assets from the ongoing plan basis to the liquidation basis as of and for periods after December 31, 2003.

Contributions

Under the provisions of the Plan prior to July 15, 2003, participants could elect to contribute up to fifteen percent of their gross earnings directly to the Plan subject to limitations in the IRC. The Firm matched certain employee contributions at an amount equal to fifty percent of the first four percent of the participant's gross earnings. The Firm also contributed an amount equal to a percentage of the participant's compensation based on the participant's age, service and employee classification. Separate contribution formulas were established for partners and employees. Additional discretionary contributions were also permitted to be made by the Firm.

Participant accounts

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

Participant directed investments

A participant may direct his contributions (through July 15, 2003) and account balance into any of a variety of money market or mutual funds or into a self-directed account, which can invest in any mutual fund or publicly traded stock or bond. Participants may change their investment options at any time.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE A - Description of the Plan, continued

Vesting

Participants vest automatically in all contributions and earnings.

Notes receivable from participants

Under the provisions of the Plan prior to July 15, 2003, participants were able to borrow from their fund accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan terms generally ranged from 1 to 5 years, although longer terms were permitted for loans used to acquire a principal residence. The loans were secured by the balance in the participant's account or the participant's principal residence and assumed interest at a rate commensurate with the prevailing interest rate charged by a bank or other professional lender in a similar circumstance. Principal and interest were paid ratably through payroll deductions through July 15, 2003 and thereafter until paid in full.

Payment of benefits

On termination of service, a participant with an account balance less than \$3,500 received a lump-sum amount equal to the vested value of his or her account. Upon termination of service with an account balance greater than or equal to \$3,500, death, disability, or retirement, a participant may receive a distribution in accordance with Plan provisions.

Plan expenses

The Plan pays substantially all Plan expenses which consist mainly of recordkeeping fees and administrative fees.

Benefits payable

At December 31, 2007, 2006, 2005, and 2003, there were no account balances allocable to participants who have elected to withdraw from the Plan prior to December 31, but who were not yet paid as of that date. Included in net assets available for benefits, as of December 31, 2004, are Plan assets totaling \$336,665 allocated to individuals who had elected to withdraw from the Plan but who were not yet paid as of that date.

NOTE B - Summary of significant accounting policies

Basis of accounting

The accompanying statement of change in net assets available for benefits for the year ended December 31, 2003 was prepared on the accrual basis of accounting. In accordance with generally accepted accounting principles, the Plan changed its basis of accounting used to value plan assets from the ongoing basis to the liquidation basis effective December 31, 2003 in conjunction with the Plan's termination date. The liquidation basis presents the Plan assets at current market values.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Recent accounting pronouncements

In September, 2010, the FASB issued guidance to amend generally accepted accounting principles (GAAP) related to the classification and measurement of loans to participants by defined contribution pension benefit plans. Previous guidance required loans to participants to be classified as plan investments, which are generally measured at fair value in accordance with GAAP. The new guidance requires that loans to participants be classified as notes receivable from participants and measured at their unpaid principal balance plus any accrued but unpaid interest. The new guidance is effective for periods ending after December 15, 2010 to be applied retrospectively.

Valuation of investments

The Plan's investments are stated at fair value. Shares of registered investment companies and the unit investment trust are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the Plan year.

Purchases and sales of securities are reflected on a trade date basis. Gains or losses on sales of securities are based on average cost. Interest income is recorded on the accrual basis. Dividend income includes capital gains and is recorded on the ex-dividend date.

Notes receivable from participants

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

Payment of benefits

Benefits are recorded when paid.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Investments

The Plan's investments are held in a trust fund administered by The Charles Schwab Trust Company. The fair value of individual investments that represent 5% or more of the Plan's net assets at December 31 are as follows:

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
American Balanced Fund	\$ 743,586	\$ 834,201	\$ 1,003,940	\$ 2,949,514	\$ 3,856,795
Aim Dynamics Fund	627,930	<5%	<5%	<5%	<5%
Bond Fund of America	632,453	808,584	1,049,542	2,229,818	2,971,829
Europacific Growth Fund	875,938	877,107	871,880	3,679,431	3,229,638
Harbor International Fund	939,460	727,066	<5%	<5%	<5%
Investment Company of America	875,786	889,762	945,676	4,463,625	5,010,230
Janus Fund	1,279,076	1,397,387	1,475,165	3,028,999	5,299,605
Vanguard Index 500	1,474,130	1,820,503	2,191,512	4,895,311	6,102,833
Vanguard Windsor II Fund	825,466	957,891	931,990	3,069,573	3,043,684
Pennsylvania Mutual Inv	585,828	1,259,173	1,243,815	2,786,183	2,914,345
Schwab Value Advantage Fund	915,235	1,249,888	1,406,834	3,335,936	4,137,911

There were no non-participant directed investments at December 31, 2007, 2006, 2005, 2004 and 2003.

During 2007, 2006, 2005, 2004 and 2003, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated/(depreciated) as follows:

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
Registered investment companies	\$ 39,464	\$ 1,143,650	\$ 145,831	\$ 1,094,253	\$10,841,494
U.S. government securities	-	-	-	-	(455)
Corporate debt instruments	-	-	-	-	(4,802)
Unit investment trusts	(970)	(9,658)	(12,153)	(91,188)	12,230
Limited partnerships	-	-	-	-	2,731
Preferred and common stocks	<u>501,090</u>	<u>196,740</u>	<u>271,409</u>	<u>2,036,526</u>	<u>562,159</u>
	<u>\$ 539,584</u>	<u>\$ 1,330,732</u>	<u>\$ 405,087</u>	<u>\$ 3,039,591</u>	<u>\$11,413,357</u>

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Tax status

As discussed in Note A, the Plan was terminated effective December 31, 2003. All assets have not been distributed or transferred as of December 31, 2007. The Plan obtained its latest favorable determination letter regarding the Plan's termination on June 15, 2004, 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.

NOTE E - Transactions with parties-in-interest

Certain Plan investments are shares of registered investment companies and a money market fund that were managed by The Charles Schwab Trust Company, the trustee of the Plan. Therefore, transactions therewith qualify as party-in-interest transactions.

NOTE F - Information certified by trustee (unaudited)

For 2007, 2006, 2005, 2004 and 2003, the financial information included in the Plan financial statements, except for contributions and distributions for withdrawals and terminations, has been derived from information certified as complete and accurate by the trustee, The Charles Schwab Trust Company, in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

NOTE G - Excess contributions

Benefit distribution for the plan year ended December 31, 2004 included payments of \$94,454 and \$8,769 to certain active participants to return to them excess profit sharing contributions and excess deferral contributions, respectively, as required to satisfy the relevant nondiscrimination provisions of the Plan for the year ended December 31, 2003.

NOTE H - Risks and uncertainties

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

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE I - Voluntary fiduciary correction program

The Plan has entered the Department of Labor's (DOL's) Voluntary Fiduciary Correction Program (VFCP) to comply with the DOL filing requirements and is filing past due Form 5500's along with audited financial statements. The Plan entered the VFCP in March, 2011, and as of September 20, 2011, the Plan has not received a response.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST
EIN: 34-0732888 PLAN NUMBER:008

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - DECEMBER 31, 2003

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	** (d) Cost	(e) Current Value
*	Participant Loans	Loans, 6.25%-11.5%		\$ 376,668
*	Schwab Value Advantage Fund	Money Market		4,137,911
	PCRA	Self-Directed Brokerage Account		2,339,932
	American Balanced Fund	Registered Investment Company		3,856,795
	Bond Fund of America	Registered Investment Company		2,971,829
	Europacific Growth Fund	Registered Investment Company		3,229,638
	Harbor International Fund	Registered Investment Company		2,144,176
	Invesco Dynamics Fund	Registered Investment Company		1,863,149
	Investment Company of America	Registered Investment Company		5,010,230
	Janus Fund	Registered Investment Company		5,299,605
	Pennsylvania Mutual	Registered Investment Company		2,914,345
	Vanguard Index 500	Registered Investment Company		6,102,833
	Vanguard Windsor II Fund	Registered Investment Company		3,043,684
	Vanguard World Fund - U.S. Grth	Registered Investment Company		2,107,403

* Indicates party-in-interest to the Plan.

** Cost is no longer required to be disclosed for participant directed investments.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST
EIN: 34-0732888 PLAN NUMBER:008

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - DECEMBER 31, 2004

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	** (d) Cost	(e) Current Value
*	Participant Loans	Loans, 6.25%-11.00%		\$ 76,216
*	Schwab Value Advantage Fund	Money Market		3,335,936
	PCRA	Self-Directed Brokerage Account		2,266,983
	AIM Dynamics Fund	Registered Investment Company		1,272,838
	American Balanced Fund	Registered Investment Company		2,949,514
	Bond Fund of America	Registered Investment Company		2,229,818
	Europacific Growth Fund	Registered Investment Company		3,679,431
	Harbor International Fund	Registered Investment Company		1,530,254
	Investment Company of America	Registered Investment Company		4,463,625
	Janus Fund	Registered Investment Company		3,028,999
	Pennsylvania Mutual	Registered Investment Company		2,786,183
	Vanguard Index 500	Registered Investment Company		4,895,311
	Vanguard Windsor II Fund	Registered Investment Company		3,069,573
	Vanguard World Fund - U.S. Grth	Registered Investment Company		1,580,026

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

EIN: 34-0732888

PLAN NUMBER:008

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - DECEMBER 31, 2005

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	** (d) Cost	(e) Current Value
*	Schwab Value Advantage Fund	Money Market		\$ 1,406,834
	PCRA	Self-Directed Brokerage Account		963,850
	AIM Dynamics Fund	Registered Investment Company		523,966
	American Balanced Fund	Registered Investment Company		1,003,940
	Bond Fund of America	Registered Investment Company		1,049,542
	Europacific Growth Fund	Registered Investment Company		871,880
	Harbor International Fund	Registered Investment Company		498,053
	Investment Company of America	Registered Investment Company		945,676
	Janus Fund	Registered Investment Company		1,475,165
	Pennsylvania Mutual	Registered Investment Company		1,243,815
	Vanguard Index 500	Registered Investment Company		2,191,512
	Vanguard Windsor II Fund	Registered Investment Company		931,990
	Vanguard World Fund - U.S. Grth	Registered Investment Company		556,152

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

EIN: 34-0732888

PLAN NUMBER:008

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - DECEMBER 31, 2006

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	** (d) Cost	(e) Current Value
*	Schwab Value Advantage Fund	Money Market		\$ 1,249,888
	PCRA	Self-Directed Brokerage Account		1,022,718
	AIM Dynamics Fund	Registered Investment Company		598,737
	American Balanced Fund	Registered Investment Company		834,201
	Bond Fund of America	Registered Investment Company		808,584
	Europacific Growth Fund	Registered Investment Company		877,107
	Harbor International Fund	Registered Investment Company		727,066
	Investment Company of America	Registered Investment Company		889,762
	Janus Fund	Registered Investment Company		1,397,387
	Pennsylvania Mutual	Registered Investment Company		1,259,173
	Vanguard Index 500	Registered Investment Company		1,820,503
	Vanguard Windsor II Fund	Registered Investment Company		957,891
	Vanguard World Fund - U.S. Grth	Registered Investment Company		472,039

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST
EIN: 34-0732888 PLAN NUMBER:008

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - DECEMBER 31, 2007

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	** (d) Cost	(e) Current Value
*	Schwab Value Advantage Fund	Money Market		\$ 915,235
	PCRA	Self-Directed Brokerage Account		475,729
	Aim Dynamics Fund	Registered Investment Company		627,930
	American Balanced Fund	Registered Investment Company		743,586
	Bond Fund Of America	Registered Investment Company		632,453
	Europacific Growth Fund	Registered Investment Company		875,938
	Harbor International Fund	Registered Investment Company		939,460
	Investment Company Of America	Registered Investment Company		875,786
	Janus Fund	Registered Investment Company		1,279,076
	Pennsylvania Mutual	Registered Investment Company		585,828
	Vanguard Index 500	Registered Investment Company		1,474,130
	Vanguard Windsor II Fund	Registered Investment Company		825,466
	Vanguard World Fund-U.S. Grth	Registered Investment Company		430,321