

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2008</u> and ending <u>12/31/2008</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>008</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1992</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>008</u>	1c Effective date of plan <u>01/01/1992</u>	
1b Three-digit plan number (PN) ▶	<u>008</u>				
1c Effective date of plan <u>01/01/1992</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>ARTER & HADDEN LLP</u> <u>11 SOUTH FORGE STREET ATTN MARC G.</u> <u>AKRON, OH 44304</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0732888</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>330-376-8336</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0732888</u>	2c Sponsor's telephone number <u>330-376-8336</u>	2d Business code (see instructions) <u>541110</u>	
2b Employer Identification Number (EIN) <u>34-0732888</u>					
2c Sponsor's telephone number <u>330-376-8336</u>					
2d Business code (see instructions) <u>541110</u>					

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

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

SIGN HERE	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

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") ARTER & HADDEN LLP 11 SOUTH FORGE STREET ATTN MARC G. AKRON, OH 44304	3b Administrator's EIN 34-0732888 3c Administrator's telephone number 330-376-8336
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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	163
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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	139
d Subtotal. Add lines 6a , 6b , and 6c	6d	139
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	139
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	139
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 01/01/2008 and ending 12/31/2008		
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	13287	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 01/01/2008 and ending 12/31/2008		
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)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	915235	928550
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9289973	4375994
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	475730	353567

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	10680938	5658111

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	10680938	5658111
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	25299	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		25299
(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)		
(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)		-2733399
c Other income.....	2c		-121969
d Total income. Add all income amounts in column (b) and enter total.....	2d		-2830069

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2179471	
(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)		2179471
f Corrective distributions (see instructions)	2f		
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)	13287	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		13287
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2192758

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-5022827
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,
2007 THROUGH 2010***

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 of Arter & Hadden LLP Retirement and Savings Plan and Trust as of December 31, 2010, 2009, 2008, and 2007 and for the years then ended and the supplemental schedules, 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 D and G, 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, 2010, 2009, 2008, and 2007, 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 changed its basis of accounting from the ongoing plan basis to the liquidation basis effective as of December 31, 2003.

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services that
bring solutions***

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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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
ASSETS				
Investments, at fair value	<u>\$ 6,180,705</u>	<u>\$ 6,034,048</u>	<u>\$ 5,658,111</u>	<u>\$ 10,680,938</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 6,180,705</u>	<u>\$ 6,034,048</u>	<u>\$ 5,658,111</u>	<u>\$ 10,680,938</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 - LIQUIDATION BASIS

	For the years ended December 31,			
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
ADDITIONS TO NET ASSETS				
ATTRIBUTED TO:				
Net appreciation in fair value of investments	\$ 600,085	\$ 1,148,570	\$ -	\$ 539,584
Interest and dividends	<u>150,170</u>	<u>92,215</u>	<u>190,312</u>	<u>556,589</u>
Total additions	750,255	1,240,785	190,312	1,096,173
DEDUCTIONS FROM NET ASSETS				
ATTRIBUTED TO:				
Net depreciation in fair value of investments	-	-	3,020,381	-
Benefits paid to participants	591,503	855,970	2,179,471	3,311,284
Administrative expenses	<u>12,095</u>	<u>8,878</u>	<u>13,287</u>	<u>19,007</u>
Total deductions	<u>603,598</u>	<u>864,848</u>	<u>5,213,139</u>	<u>3,330,291</u>
Net increase (decrease)	146,657	375,937	(5,022,827)	(2,234,118)
NET ASSETS AVAILABLE FOR BENEFITS:				
Beginning of year	<u>6,034,048</u>	<u>5,658,111</u>	<u>10,680,938</u>	<u>12,915,056</u>
End of year	<u>\$ 6,180,705</u>	<u>\$ 6,034,048</u>	<u>\$ 5,658,111</u>	<u>\$ 10,680,938</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 allocations of 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 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.

NOTE B - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements and supplemental schedules are presented in conformity with the liquidation 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.

Recent accounting pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) established *The Accounting Standards Codification* (the Codification) as the single source of authoritative accounting guidance. The Codification did not change generally accepted accounting principles but rather enhanced the way accounting principles are organized. The Codification was effective for any fiscal year ending after September 15, 2009.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Recent accounting pronouncements, continued

In April 2009, the FASB issued updated guidance related to disclosure requirements for fair value measurements to require plans to report and define its major equity and debt security types based on the nature and risks of the related investment. The additional fair value disclosures were effective for periods ending on or after June 15, 2009 and have been implemented in these financial statements. As disclosed in Note C, the guidance was applied prospectively for 2009 and 2010. The adoption had no material effect upon the Plan's net assets available for benefits.

In January 2010, the Financial Accounting Standards Board (FASB) issued guidance to improve the disclosures related to fair value measurements. The new guidance requires expanded fair value disclosures, including the reasons for significant transfers between Level 1 and Level 2 and the amount of significant transfers into each level disclosed separately from transfers out of each level. For Level 3 fair value measurements, information in the reconciliation of recurring Level 3 measurements about purchases, sales, issuances and settlements shall be presented separately on a gross basis, rather than as one net number.

In addition, clarification is provided about existing disclosure requirements, such as presenting fair value measurement disclosures for each class of assets and liabilities that are determined based on their nature and risk characteristics and their placement in the fair value hierarchy (that is, Level 1, 2, or 3), as opposed to each major category of assets and liabilities, as required in the previous guidance.

Disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements will be required for fair value measurements that fall in either Level 2 or Level 3. The new guidance is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures related to the gross presentation of purchases, sales, issuances and settlements for Level 3 fair value measurements, which are effective for reporting periods beginning after December 15, 2010.

Valuation of investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for discussion of fair value measurements.

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.

Payment of benefits

Benefits are recorded when paid.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Use of estimates

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

Events occurring after the reporting date

The Plan has evaluated subsequent events through September 20, 2011, the date the financial statements were available to be issued.

NOTE C - Fair value measurements

The ASC topic *Fair Value Measurements and Disclosures* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. Fair Value Measurements and Disclosures does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

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

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010, 2009 and 2008.

Registered investment companies: Valued at the net asset value of shares held by the Plan at year-end.

Common stocks: Valued at the closing price reported on the active market in which the individual securities are traded.

Unit investment trusts: Valued on the mark-to-market method of asset valuation. Under the mark-to-market method, the value of the investment is constantly adjusted based on current market rates.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

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

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

	<u>Fair Value Measurements at December 31, 2010 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large company	\$ 2,709,498	\$ -	\$ -	\$ 2,709,498
Small/Mid company	745,688	-	-	745,688
International	617,711	-	-	617,711
Bonds	490,118	-	-	490,118
Balanced	500,703	-	-	500,703
Natural resources	87,430	-	-	87,430
Small blend	8,780	-	-	8,780
Large blend	20,120	-	-	20,120
Long government	11,072	-	-	11,072
Other funds	<u>6,988</u>	<u>-</u>	<u>-</u>	<u>6,988</u>
Total registered investment companies	5,198,108	-	-	5,198,108
Common stocks:				
Basic materials	21,541	-	-	21,541
Services	28,118	-	-	28,118
Technology	9,677	-	-	9,677
Other stocks	<u>9,676</u>	<u>-</u>	<u>-</u>	<u>9,676</u>
Total common stocks	69,012	-	-	69,012
Unit investment trusts	190,430	-	-	190,430
Money market funds	<u>-</u>	<u>723,155</u>	<u>-</u>	<u>723,155</u>
Total assets at fair value	<u>\$ 5,457,550</u>	<u>\$ 723,155</u>	<u>\$ -</u>	<u>\$ 6,180,705</u>

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

	<u>Fair Value Measurements at December 31, 2009 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large company	\$ 2,640,841	\$ -	\$ -	\$ 2,640,841
Small/Mid company	637,124	-	-	637,124
International	664,862	-	-	664,862
Bonds	476,616	-	-	476,616
Balanced	472,701	-	-	472,701
Natural resources	88,983	-	-	88,983
Commodities	10,750	-	-	10,750
Small blend	7,231	-	-	7,231
Large blend	17,164	-	-	17,164
Long government	24,298	-	-	24,298
Other funds	<u>6,353</u>	<u>-</u>	<u>-</u>	<u>6,353</u>
Total registered investment companies	5,046,923	-	-	5,046,923
Common stocks:				
Basic materials	127,566	-	-	127,566
Services	26,904	-	-	26,904
Technology	6,200	-	-	6,200
Other stocks	<u>4,357</u>	<u>-</u>	<u>-</u>	<u>4,357</u>
Total common stocks	165,027	-	-	165,027
Unit investment trusts	47,886	-	-	47,886
Money market funds	<u>-</u>	<u>774,212</u>	<u>-</u>	<u>774,212</u>
Total assets at fair value	<u>\$ 5,259,836</u>	<u>\$ 774,212</u>	<u>\$ -</u>	<u>\$ 6,034,048</u>

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008:

	<u>Fair Value Measurements at December 31, 2008 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ 4,524,331	\$ -	\$ -	\$ 4,524,331
Common stocks	133,920	-	-	133,920
Unit investment trusts	17,104	-	-	17,104
Money market funds	-	982,756	-	982,756
Total assets at fair value	<u>\$ 4,675,355</u>	<u>\$ 982,756</u>	<u>\$ -</u>	<u>\$ 5,658,111</u>

NOTE D - 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
American Balanced Fund	\$ 500,703	\$ 472,701	\$ 423,325	\$ 743,586
Invesco Dynamics Inv	357,611	<5%	<5%	627,930
Bond Fund of America	490,118	476,616	465,401	632,453
Europacific Growth Fund	332,007	369,871	342,819	875,938
Harbor International Fund	<5%	<5%	295,121	939,460
Investment Company of America	521,808	510,241	482,631	875,786
Janus Fund	694,722	699,604	572,977	1,279,076
Vanguard Index 500	763,787	693,329	616,126	1,474,130
Vanguard Windsor II Fund	523,529	507,453	435,928	825,466
Royce Pennsylvania Mutual Inv	388,077	338,401	<5%	585,828
Schwab Value Advantage Fund	596,514	713,375	928,550	915,235

There were no non-participant directed investments at December 31, 2010, 2009, 2008, and 2007.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Investments, continued

During 2010, 2009, 2008, and 2007, 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Registered investment companies	\$ 530,500	\$ 1,112,097	\$(2,946,437)	\$ 39,465
Unit investment trusts	32,788	(3,333)	(4,615)	(970)
Preferred and common stocks	<u>36,797</u>	<u>39,806</u>	<u>(69,329)</u>	<u>501,089</u>
	<u>\$ 600,085</u>	<u>\$ 1,148,570</u>	<u>\$(3,020,381)</u>	<u>\$ 539,584</u>

NOTE E - 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, 2010 or through the date of management's evaluation of subsequent events on September 20, 2011. 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.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2003. Refer to Note I relating to participation in the Voluntary Fiduciary Correction Program.

NOTE F - 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.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE G - Information certified by trustee (Unaudited)

For 2010, 2009, 2008, and 2007, the financial information included in the Plan financial statements, except for 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 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.

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 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 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

► File as an Attachment to Form 5500.

Official Use Only

OMB No. 1210-0110

2008

This Form is Open to
Public Inspection.

For calendar year 2008 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 II 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 plan year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits). 42-1558009

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 III 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(d)(2) or ERISA section 302(d)(2)? ☐ 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 plan 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 MB 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 8a. Enter the result (enter a minus sign to the left of a negative amount) **6c** \$

If you completed line 6c, skip lines 7 and 8 and complete line 9.

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

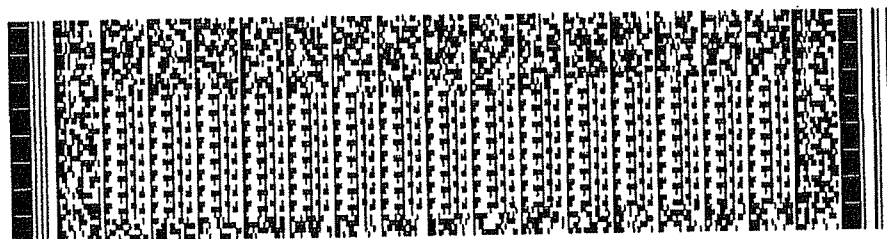
Part IV Amendments

8 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. (See instructions.) ☐ Increase ☐ Decrease ☐ No

Part V Coverage (See instructions.)

9 Check the box for the test this plan used to satisfy the coverage requirements ☒ ratio percentage test ☐ average benefit test

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500. v11.3 Schedule R (Form 5500) 2008



Form 5500Department of the Treasury
Internal Revenue ServiceDepartment 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 4085 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****Part I Annual Report Identification Information**For calendar plan year 2010 or fiscal plan year beginning 01/01/2008 and ending 12/31/2008

- 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**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**2b** Employer Identification Number (EIN)
34-0732888**2c** Sponsor's telephone number
(330) 376-8336**2d** Business code (see instructions)
54111011 SOUTH FORGE STREET ATTN MARC G.
AKRON OH 44304**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

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

SIGN HERE		<u>8/23/11</u>	<u>Trustee R. H. H.</u>
	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

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	163
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	139
d Subtotal. Add lines 6a, 6b, and 6c.....	6d	139
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e.....	6f	139
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	139
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,
2007 THROUGH 2010***

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 of Arter & Hadden LLP Retirement and Savings Plan and Trust as of December 31, 2010, 2009, 2008, and 2007 and for the years then ended and the supplemental schedules, 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 D and G, 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, 2010, 2009, 2008, and 2007, 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 changed its basis of accounting from the ongoing plan basis to the liquidation basis effective as of December 31, 2003.

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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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
ASSETS				
Investments, at fair value	<u>\$ 6,180,705</u>	<u>\$ 6,034,048</u>	<u>\$ 5,658,111</u>	<u>\$ 10,680,938</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 6,180,705</u>	<u>\$ 6,034,048</u>	<u>\$ 5,658,111</u>	<u>\$ 10,680,938</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 - LIQUIDATION BASIS

	For the years ended December 31,			
	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
ADDITIONS TO NET ASSETS				
ATTRIBUTED TO:				
Net appreciation in fair value of investments	\$ 600,085	\$ 1,148,570	\$ -	\$ 539,584
Interest and dividends	<u>150,170</u>	<u>92,215</u>	<u>190,312</u>	<u>556,589</u>
Total additions	750,255	1,240,785	190,312	1,096,173
DEDUCTIONS FROM NET ASSETS				
ATTRIBUTED TO:				
Net depreciation in fair value of investments	-	-	3,020,381	-
Benefits paid to participants	591,503	855,970	2,179,471	3,311,284
Administrative expenses	<u>12,095</u>	<u>8,878</u>	<u>13,287</u>	<u>19,007</u>
Total deductions	<u>603,598</u>	<u>864,848</u>	<u>5,213,139</u>	<u>3,330,291</u>
Net increase (decrease)	146,657	375,937	(5,022,827)	(2,234,118)
NET ASSETS AVAILABLE FOR BENEFITS:				
Beginning of year	<u>6,034,048</u>	<u>5,658,111</u>	<u>10,680,938</u>	<u>12,915,056</u>
End of year	<u>\$ 6,180,705</u>	<u>\$ 6,034,048</u>	<u>\$ 5,658,111</u>	<u>\$ 10,680,938</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 allocations of 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 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.

NOTE B - Summary of significant accounting policies

Basis of accounting

The accompanying financial statements and supplemental schedules are presented in conformity with the liquidation 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.

Recent accounting pronouncements

In June 2009, the Financial Accounting Standards Board (FASB) established *The Accounting Standards Codification* (the Codification) as the single source of authoritative accounting guidance. The Codification did not change generally accepted accounting principles but rather enhanced the way accounting principles are organized. The Codification was effective for any fiscal year ending after September 15, 2009.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Recent accounting pronouncements, continued

In April 2009, the FASB issued updated guidance related to disclosure requirements for fair value measurements to require plans to report and define its major equity and debt security types based on the nature and risks of the related investment. The additional fair value disclosures were effective for periods ending on or after June 15, 2009 and have been implemented in these financial statements. As disclosed in Note C, the guidance was applied prospectively for 2009 and 2010. The adoption had no material effect upon the Plan's net assets available for benefits.

In January 2010, the Financial Accounting Standards Board (FASB) issued guidance to improve the disclosures related to fair value measurements. The new guidance requires expanded fair value disclosures, including the reasons for significant transfers between Level 1 and Level 2 and the amount of significant transfers into each level disclosed separately from transfers out of each level. For Level 3 fair value measurements, information in the reconciliation of recurring Level 3 measurements about purchases, sales, issuances and settlements shall be presented separately on a gross basis, rather than as one net number.

In addition, clarification is provided about existing disclosure requirements, such as presenting fair value measurement disclosures for each class of assets and liabilities that are determined based on their nature and risk characteristics and their placement in the fair value hierarchy (that is, Level 1, 2, or 3), as opposed to each major category of assets and liabilities, as required in the previous guidance.

Disclosures about the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements will be required for fair value measurements that fall in either Level 2 or Level 3. The new guidance is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures related to the gross presentation of purchases, sales, issuances and settlements for Level 3 fair value measurements, which are effective for reporting periods beginning after December 15, 2010.

Valuation of investments

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note C for discussion of fair value measurements.

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.

Payment of benefits

Benefits are recorded when paid.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Use of estimates

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

Events occurring after the reporting date

The Plan has evaluated subsequent events through September 20, 2011, the date the financial statements were available to be issued.

NOTE C - Fair value measurements

The ASC topic *Fair Value Measurements and Disclosures* defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. Fair Value Measurements and Disclosures does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

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

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2: Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2010, 2009 and 2008.

Registered investment companies: Valued at the net asset value of shares held by the Plan at year-end.

Common stocks: Valued at the closing price reported on the active market in which the individual securities are traded.

Unit investment trusts: Valued on the mark-to-market method of asset valuation. Under the mark-to-market method, the value of the investment is constantly adjusted based on current market rates.

Money market funds: Valued at \$1 per unit including applicable interest and fees.

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

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

	<u>Fair Value Measurements at December 31, 2010 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large company	\$ 2,709,498	\$ -	\$ -	\$ 2,709,498
Small/Mid company	745,688	-	-	745,688
International	617,711	-	-	617,711
Bonds	490,118	-	-	490,118
Balanced	500,703	-	-	500,703
Natural resources	87,430	-	-	87,430
Small blend	8,780	-	-	8,780
Large blend	20,120	-	-	20,120
Long government	11,072	-	-	11,072
Other funds	<u>6,988</u>	<u>-</u>	<u>-</u>	<u>6,988</u>
Total registered investment companies	5,198,108	-	-	5,198,108
Common stocks:				
Basic materials	21,541	-	-	21,541
Services	28,118	-	-	28,118
Technology	9,677	-	-	9,677
Other stocks	<u>9,676</u>	<u>-</u>	<u>-</u>	<u>9,676</u>
Total common stocks	69,012	-	-	69,012
Unit investment trusts	190,430	-	-	190,430
Money market funds	<u>-</u>	<u>723,155</u>	<u>-</u>	<u>723,155</u>
Total assets at fair value	<u>\$ 5,457,550</u>	<u>\$ 723,155</u>	<u>\$ -</u>	<u>\$ 6,180,705</u>

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

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

	<u>Fair Value Measurements at December 31, 2009 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Large company	\$ 2,640,841	\$ -	\$ -	\$ 2,640,841
Small/Mid company	637,124	-	-	637,124
International	664,862	-	-	664,862
Bonds	476,616	-	-	476,616
Balanced	472,701	-	-	472,701
Natural resources	88,983	-	-	88,983
Commodities	10,750	-	-	10,750
Small blend	7,231	-	-	7,231
Large blend	17,164	-	-	17,164
Long government	24,298	-	-	24,298
Other funds	<u>6,353</u>	<u>-</u>	<u>-</u>	<u>6,353</u>
Total registered investment companies	5,046,923	-	-	5,046,923
Common stocks:				
Basic materials	127,566	-	-	127,566
Services	26,904	-	-	26,904
Technology	6,200	-	-	6,200
Other stocks	<u>4,357</u>	<u>-</u>	<u>-</u>	<u>4,357</u>
Total common stocks	165,027	-	-	165,027
Unit investment trusts	47,886	-	-	47,886
Money market funds	<u>-</u>	<u>774,212</u>	<u>-</u>	<u>774,212</u>
Total assets at fair value	<u>\$ 5,259,836</u>	<u>\$ 774,212</u>	<u>\$ -</u>	<u>\$ 6,034,048</u>

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2008:

	<u>Fair Value Measurements at December 31, 2008 Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies	\$ 4,524,331	\$ -	\$ -	\$ 4,524,331
Common stocks	133,920	-	-	133,920
Unit investment trusts	17,104	-	-	17,104
Money market funds	-	982,756	-	982,756
Total assets at fair value	<u>\$ 4,675,355</u>	<u>\$ 982,756</u>	<u>\$ -</u>	<u>\$ 5,658,111</u>

NOTE D - 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
American Balanced Fund	\$ 500,703	\$ 472,701	\$ 423,325	\$ 743,586
Invesco Dynamics Inv	357,611	<5%	<5%	627,930
Bond Fund of America	490,118	476,616	465,401	632,453
Europacific Growth Fund	332,007	369,871	342,819	875,938
Harbor International Fund	<5%	<5%	295,121	939,460
Investment Company of America	521,808	510,241	482,631	875,786
Janus Fund	694,722	699,604	572,977	1,279,076
Vanguard Index 500	763,787	693,329	616,126	1,474,130
Vanguard Windsor II Fund	523,529	507,453	435,928	825,466
Royce Pennsylvania Mutual Inv	388,077	338,401	<5%	585,828
Schwab Value Advantage Fund	596,514	713,375	928,550	915,235

There were no non-participant directed investments at December 31, 2010, 2009, 2008, and 2007.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE D - Investments, continued

During 2010, 2009, 2008, and 2007, 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Registered investment companies	\$ 530,500	\$ 1,112,097	\$(2,946,437)	\$ 39,465
Unit investment trusts	32,788	(3,333)	(4,615)	(970)
Preferred and common stocks	<u>36,797</u>	<u>39,806</u>	<u>(69,329)</u>	<u>501,089</u>
	<u>\$ 600,085</u>	<u>\$ 1,148,570</u>	<u>\$(3,020,381)</u>	<u>\$ 539,584</u>

NOTE E - 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, 2010 or through the date of management's evaluation of subsequent events on September 20, 2011. 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.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2003. Refer to Note I relating to participation in the Voluntary Fiduciary Correction Program.

NOTE F - 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.

ARTER & HADDEN LLP RETIREMENT AND SAVINGS PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

NOTE G - Information certified by trustee (Unaudited)

For 2010, 2009, 2008, and 2007, the financial information included in the Plan financial statements, except for 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 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.

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, 2008

(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		\$ 928,550
	PCRA	Self-Directed Brokerage Account		353,567
	Invesco Dynamics Inv	Registered Investment Company		237,312
	American Balanced Fund	Registered Investment Company		423,325
	Bond Fund of America	Registered Investment Company		465,401
	Europacific Growth Fund	Registered Investment Company		342,819
	Harbor International Fund	Registered Investment Company		295,121
	Investment Company of America	Registered Investment Company		482,631
	Janus Fund	Registered Investment Company		572,977
	Royce Pennsylvania Mutual Inv	Registered Investment Company		273,915
	Vanguard Index 500	Registered Investment Company		616,126
	Vanguard Windsor II Fund	Registered Investment Company		435,928
	Vanguard World Fund - U.S. Grth	Registered Investment Company		230,439

* 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
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SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - DECEMBER 31, 2009

(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		\$ 713,375
	PCRA	Self-Directed Brokerage Account		428,529
	Invesco Dynamics Inv	Registered Investment Company		298,723
	AMERICAN BALANCED FUND	Registered Investment Company		472,701
	BOND FUND OF AMERICA	Registered Investment Company		476,616
	EUROPACIFIC GROWTH FUND	Registered Investment Company		369,871
	HARBOR INTERNATIONAL FUND	Registered Investment Company		294,991
	INVESTMENT COMPANY OF AMERICA	Registered Investment Company		510,241
	JANUS J	Registered Investment Company		699,604
	ROYCE PENNSYLVANIA MUTUAL INV	Registered Investment Company		338,401
	VANGUARD INDEX 500	Registered Investment Company		693,329
	VANGUARD WINDSOR II FUND	Registered Investment Company		507,453
	VANGUARD WORLD FUND-U.S. GRTH	Registered Investment Company		230,214

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, 2010

(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	\$	596,514
PCRA	Self - Directed Brokerage Account		520,473
Invesco Dynamics Inv	Registered Investment Company		357,611
American Balanced Fund	Registered Investment Company		500,703
Bond Fund of America	Registered Investment Company		490,118
Europacific Growth Fund	Registered Investment Company		332,007
Harbor International Fund	Registered Investment Company		285,704
Investment Company of America	Registered Investment Company		521,808
Janus Fund	Registered Investment Company		694,722
Royce Pennsylvania Mutual Inv	Registered Investment Company		388,077
Vanguard Index 500	Registered Investment Company		763,787
Vanguard Windsor II Fund	Registered Investment Company		523,529
Vanguard World Fund - U.S Grth	Registered Investment Company		205,652