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| <div>Form 5500</div> <div>Department of the Treasury<br/>Internal Revenue Service</div> <div>Department of Labor<br/>Employee Benefits Security<br/>Administration</div> <div>Pension Benefit Guaranty Corporation</div> | <div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div> | <div>OMB Nos. 1210-0110<br/>1210-0089</div> <div>2010</div> <div>This Form is Open to Public Inspection</div> |
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|                                                                                            |                                                                                                                                                                                                                                                                                                                              |
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| Part I                                                                                     | Annual Report Identification Information                                                                                                                                                                                                                                                                                     |
| For calendar plan year 2010 or fiscal plan year beginning 01/01/2003 and ending 12/31/2003 |                                                                                                                                                                                                                                                                                                                              |
| A                                                                                          | This return/report is for: <div><div><input type="checkbox"/> a multiemployer plan;</div><div><input checked="" type="checkbox"/> a single-employer plan;</div><div><input type="checkbox"/> a multiple-employer plan; or</div><div><input type="checkbox"/> a DFE (specify) ____</div></div>                                |
| B                                                                                          | This return/report is: <div><div><input type="checkbox"/> the first return/report;</div><div><input checked="" type="checkbox"/> an amended return/report;</div><div><input type="checkbox"/> the final return/report;</div><div><input type="checkbox"/> a short plan year return/report (less than 12 months).</div></div> |
| C                                                                                          | If the plan is a collectively-bargained plan, check here. ▶ <input type="checkbox"/>                                                                                                                                                                                                                                         |
| D                                                                                          | Check box if filing under: <div><div><input checked="" type="checkbox"/> Form 5558;</div><div><input type="checkbox"/> automatic extension;</div><div><input type="checkbox"/> the DFVC program;</div><div><input type="checkbox"/> special extension (enter description)</div></div>                                        |

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

|                                                                                                                                                                                                |                                                                                                               |
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| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>ARTER & HADDEN LLP<br><br>1100 HUNTINGTON BUILDING<br>925 EUCLID AVENUE<br>CLEVELAND, OH 44115-1475 | <b>3b</b> Administrator's EIN<br>34-0732888<br><br><b>3c</b> Administrator's telephone number<br>216-696-5895 |
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|                                                                                                                                                                                                                       |                                   |
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| <b>4</b> 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:<br><br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN |
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|                                                                         |          |      |
|-------------------------------------------------------------------------|----------|------|
| <b>5</b> Total number of participants at the beginning of the plan year | <b>5</b> | 1027 |
|-------------------------------------------------------------------------|----------|------|

|                                                                                                                                                        |           |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |           |     |
| <b>a</b> Active participants.....                                                                                                                      | <b>6a</b> | 0   |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                     | <b>6b</b> | 0   |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                      | <b>6c</b> | 634 |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                               | <b>6d</b> | 634 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                              | <b>6e</b> | 0   |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                | <b>6f</b> | 634 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....         | <b>6g</b> | 634 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....             | <b>6h</b> | 0   |

|                                                                                                                                      |          |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) ..... | <b>7</b> |  |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|--|

**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:

|                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> 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)

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        |                                                             |
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| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110                                           |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>2010</b>                                                 |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                        | <b>This Form is Open to Public Inspection.</b>              |
| For calendar plan year 2010 or fiscal plan year beginning 01/01/2003 and ending 12/31/2003                                                                                                                                |                                                                                                                                                                                                                        |                                                             |
| <b>A</b> Name of plan<br>ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN                                                                                                                                                       |                                                                                                                                                                                                                        | <b>B</b> Three-digit plan number (PN) ▶ 008                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>ARTER & HADDEN LLP                                                                                                                                       |                                                                                                                                                                                                                        | <b>D</b> Employer Identification Number (EIN)<br>34-0732888 |

|               |                                                        |
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| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
|------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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

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

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

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

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

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

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**(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>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 21 50                      | NONE                                                                                                     | 41516                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

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

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

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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.

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

|                    |                                                                                                    |
|--------------------|----------------------------------------------------------------------------------------------------|
| <b>a</b> Name:     | <b>b</b> EIN:                                                                                      |
| <b>c</b> Position: |                                                                                                    |
| <b>d</b> Address:  | <b>e</b> Telephone:<br><div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div> |

Explanation:

|                    |                                                                                                    |
|--------------------|----------------------------------------------------------------------------------------------------|
| <b>a</b> Name:     | <b>b</b> EIN:                                                                                      |
| <b>c</b> Position: |                                                                                                    |
| <b>d</b> Address:  | <b>e</b> Telephone:<br><div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div> |

Explanation:

|                    |                                                                                                    |
|--------------------|----------------------------------------------------------------------------------------------------|
| <b>a</b> Name:     | <b>b</b> EIN:                                                                                      |
| <b>c</b> Position: |                                                                                                    |
| <b>d</b> Address:  | <b>e</b> Telephone:<br><div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div> |

Explanation:

|                    |                                                                                                    |
|--------------------|----------------------------------------------------------------------------------------------------|
| <b>a</b> Name:     | <b>b</b> EIN;                                                                                      |
| <b>c</b> Position: |                                                                                                    |
| <b>d</b> Address:  | <b>e</b> Telephone:<br><div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div> |

Explanation:

|                    |                                                                                                    |
|--------------------|----------------------------------------------------------------------------------------------------|
| <b>a</b> Name:     | <b>b</b> EIN;                                                                                      |
| <b>c</b> Position: |                                                                                                    |
| <b>d</b> Address:  | <b>e</b> Telephone:<br><div style="border: 1px solid black; height: 40px; margin-top: 5px;"></div> |

Explanation:

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110                             |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>2010</b>                                   |
|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                              | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                        |            |
|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------|
| For calendar plan year 2010 or fiscal plan year beginning <b>01/01/2003</b> and ending <b>12/31/2003</b> |                                                                        |            |
| <b>A</b> Name of plan<br><b>ARTER &amp; HADDEN LLP RETIREMENT SAVINGS PLAN</b>                           | <b>B</b> Three-digit plan number (PN) ►                                | <b>008</b> |
|                                                                                                          |                                                                        |            |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ARTER &amp; HADDEN LLP</b>           | <b>D</b> Employer Identification Number (EIN)<br><br><b>34-0732888</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions .....                                                           | <b>1b(1)</b>    | 373521                |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    | 202215                |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    | 30173                 | 1120            |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....  | <b>1c(1)</b>    | 9579059               | 4137911         |
| <b>(2)</b> U.S. Government securities.....                                                        | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common .....                                                                           | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       | 31950           |
| <b>(6)</b> Real estate (other than employer real property) .....                                  | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans .....                                                                | <b>1c(8)</b>    | 1179956               | 376668          |
| <b>(9)</b> Value of interest in common/collective trusts.....                                     | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts.....                                    | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                 | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 47969195              | 38543686        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   | 2745007               | 2307981         |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 62079126              | 45399316        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 62079126 | 45399316 |
|-----------------------------------------------------------|-----------|----------|----------|

**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: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1167443    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 1582571    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 91603      |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 2841617   |

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

|                                                                                                      |                 |       |        |
|------------------------------------------------------------------------------------------------------|-----------------|-------|--------|
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) ..... | <b>2b(1)(A)</b> | 65676 |        |
| <b>(B)</b> U.S. Government securities .....                                                          | <b>2b(1)(B)</b> |       |        |
| <b>(C)</b> Corporate debt instruments .....                                                          | <b>2b(1)(C)</b> |       |        |
| <b>(D)</b> Loans (other than to participants) .....                                                  | <b>2b(1)(D)</b> |       |        |
| <b>(E)</b> Participant loans .....                                                                   | <b>2b(1)(E)</b> | 51124 |        |
| <b>(F)</b> Other .....                                                                               | <b>2b(1)(F)</b> |       |        |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                        | <b>2b(1)(G)</b> |       | 116800 |

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (2) Dividends: <b>(A)</b> Preferred stock .....                                           | <b>2b(2)(A)</b> |  |   |
| <b>(B)</b> Common stock .....                                                             | <b>2b(2)(B)</b> |  |   |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                 | <b>2b(2)(C)</b> |  |   |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> ..... | <b>2b(2)(D)</b> |  | 0 |

|                 |              |  |  |
|-----------------|--------------|--|--|
| (3) Rents ..... | <b>2b(3)</b> |  |  |
|-----------------|--------------|--|--|

|                                                                                           |                 |  |   |
|-------------------------------------------------------------------------------------------|-----------------|--|---|
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                | <b>2b(4)(A)</b> |  |   |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                             | <b>2b(4)(B)</b> |  |   |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result ..... | <b>2b(4)(C)</b> |  | 0 |

|                                                                                                   |                 | (a) Amount | (b) Total |
|---------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>2b</b> (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....              | <b>2b(5)(A)</b> |            |           |
| (B) Other .....                                                                                   | <b>2b(5)(B)</b> |            |           |
| (C) Total unrealized appreciation of assets.<br>Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....    | <b>2b(5)(C)</b> |            | 0         |
| (6) Net investment gain (loss) from common/collective trusts .....                                | <b>2b(6)</b>    |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                                | <b>2b(7)</b>    |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                        | <b>2b(8)</b>    |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                              | <b>2b(9)</b>    |            |           |
| (10) Net investment gain (loss) from registered investment<br>companies (e.g., mutual funds)..... | <b>2b(10)</b>   |            | 11739462  |
| <b>c</b> Other income.....                                                                        | <b>2c</b>       |            | 658471    |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....           | <b>2d</b>       |            | 15356350  |

**Expenses**

|                                                                                            |              |          |          |
|--------------------------------------------------------------------------------------------|--------------|----------|----------|
| <b>e</b> Benefit payment and payments to provide benefits:                                 |              |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers .....            | <b>2e(1)</b> | 31994378 |          |
| (2) To insurance carriers for the provision of benefits .....                              | <b>2e(2)</b> |          |          |
| (3) Other .....                                                                            | <b>2e(3)</b> |          |          |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                | <b>2e(4)</b> |          | 31994378 |
| <b>f</b> Corrective distributions (see instructions) .....                                 | <b>2f</b>    |          | 266      |
| <b>g</b> Certain deemed distributions of participant loans (see instructions).....         | <b>2g</b>    |          |          |
| <b>h</b> Interest expense.....                                                             | <b>2h</b>    |          |          |
| <b>i</b> Administrative expenses: (1) Professional fees .....                              | <b>2i(1)</b> |          |          |
| (2) Contract administrator fees .....                                                      | <b>2i(2)</b> |          |          |
| (3) Investment advisory and management fees .....                                          | <b>2i(3)</b> |          |          |
| (4) Other .....                                                                            | <b>2i(4)</b> | 41516    |          |
| (5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....         | <b>2i(5)</b> |          | 41516    |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | <b>2j</b>    |          | 32036160 |

**Net Income and Reconciliation**

|                                                                               |              |  |           |
|-------------------------------------------------------------------------------|--------------|--|-----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | -16679810 |
| <b>l</b> Transfers of assets:                                                 |              |  |           |
| (1) To this plan.....                                                         | <b>2l(1)</b> |  |           |
| (2) From this plan .....                                                      | <b>2l(2)</b> |  |           |

**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  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>a</b> 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>b</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  |         |
| <b>c</b> 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  |         |
| <b>d</b> 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  |         |
| <b>e</b> Was this plan covered by a fidelity bond?.....                                                                                                                                                                                                                                                         | X   |    | 5000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                                                                                         |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....                                                                                                                                                   | X   |    |         |
| <b>j</b> 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  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....                                                                                                                                              |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                                                                                              |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....                                                                                                                                                                                     |     | X  |         |
| <b>n</b> 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**

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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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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](http://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><br>(Liquidation Basis) | <u>2006</u><br>(Liquidation Basis) | <u>2005</u><br>(Liquidation Basis) | <u>2004</u><br>(Liquidation Basis) | <u>2003</u><br>(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

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### 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

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### 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

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### 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**

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### **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**

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### **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)**

Department of the Treasury  
Internal Revenue Service

**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

**2003**

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

For trust calendar year 2003 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

**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.

**SIGN  
HERE**

Signature of  
fiduciary

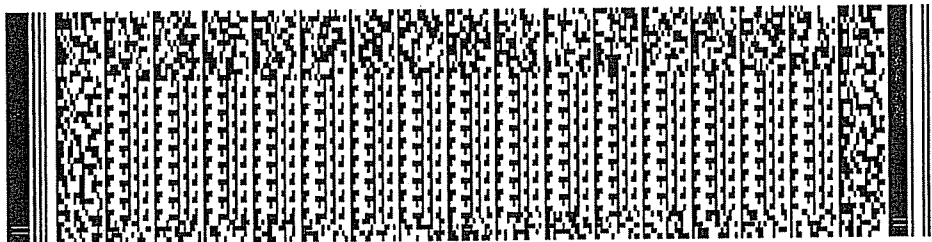
*Dean Kohman*

Date ► October 5, 2004

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

v6.1

Schedule P (Form 5500) 2003



**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

**2003**

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

|                                                                                 |                                                       |
|---------------------------------------------------------------------------------|-------------------------------------------------------|
| For calendar year 2003 or fiscal plan year beginning _____ and ending _____     |                                                       |
| <b>A</b> Name of plan<br>ARTER & HADDEN LLP RETIREMENT SAVINGS PLAN             | <b>B</b> Three-digit<br>plan number ► 008             |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>ARTER & HADDEN | <b>D</b> Employer Identification Number<br>34-0732888 |

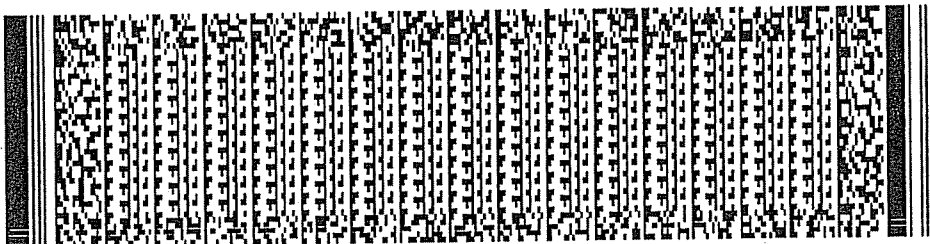
**Note:** If the plan is maintained by:

- 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:

|                                          |                                          |
|------------------------------------------|------------------------------------------|
| <b>1a</b> Name of participating employer | <b>1b</b> 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. v6.1 Schedule T (Form 5500) 2003

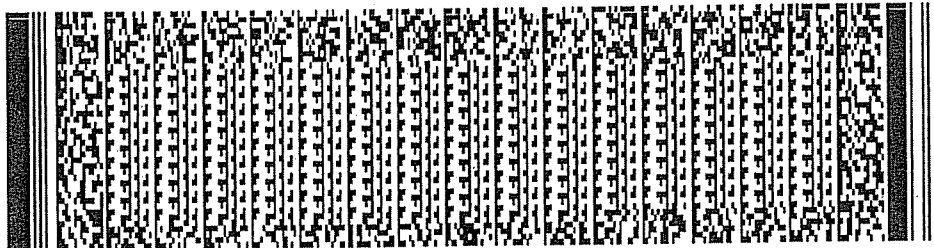


- 4** Enter the date the plan year began for which coverage data is being submitted. Month 01 Day 01 Year 2003
- a** Did any leased employees perform services for the employer at any time during the plan year? ☐ Yes ☒ No
- b** In testing whether the plan satisfies the coverage and nondiscrimination tests 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.                                          | <b>c(1)</b> | 742     |
| (2) Number of excludable employees as defined in IRS regulations (see instructions).                                                                                                                | <b>c(2)</b> | 85      |
| (3) Number of nonexcludable employees. (Subtract line 4c(2) from line 4c(1)).                                                                                                                       | <b>c(3)</b> | 657     |
| (4) Number of nonexcludable employees (line 4c(3)) who are HCEs.                                                                                                                                    | <b>c(4)</b> | 225     |
| (5) Number of nonexcludable employees (line 4c(3)) who benefit under the plan.                                                                                                                      | <b>c(5)</b> | 657     |
| (6) Number of benefiting nonexcludable employees (line 4c(5)) who are HCEs.                                                                                                                         | <b>c(6)</b> | 225     |
| <b>d</b> 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) ▶ <u>401 (K)</u> | <b>d</b>    | 100.0 % |
- e** Identify any disaggregated part of the plan and enter the ratio percentage or exception (see instructions).

| Disaggregated part:             | Ratio Percentage: | Exception:        |
|---------------------------------|-------------------|-------------------|
| (1) <u>401 (M)</u>              | <u>999.9</u>      | <u>          </u> |
| (2) <u>NONELECTIVE</u>          | <u>141.8</u>      | <u>          </u> |
| (3) <u>                    </u> | <u>          </u> | <u>          </u> |

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

v6.1



**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 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

**2003**

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

For calendar year 2003 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** \$

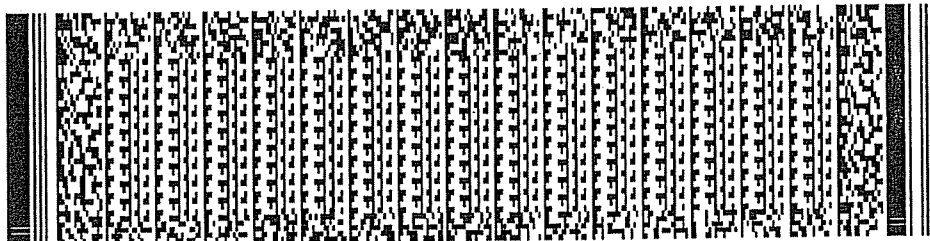
If you completed line 6c, do not complete the remainder of this schedule.

- 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. v6.1 Schedule R (Form 5500) 2003



**Form 5500**Department 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 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****Part I Annual Report Identification Information**For calendar plan year 2010 or fiscal plan year beginning 01/01/2003 and ending 12/31/2003

- 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**Part I** Appendix

For calendar plan year

**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**B** This return/report is**2c** Sponsor's telephone number  
(216) 696-58951100 HUNTINGTON BUILDING925 EUCLID AVENUECLEVELAND, OH44115-1475**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.

|                  |                                    |                |                                                              |
|------------------|------------------------------------|----------------|--------------------------------------------------------------|
| <b>SIGN HERE</b> | <i>[Signature]</i>                 | <i>2/23/11</i> | <i>Mark A. Certe, Trustee in Charge</i>                      |
|                  | Signature of plan administrator    | Date           | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                    |                |                                                              |
|                  | Signature of employer/plan sponsor | Date           | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                    |                |                                                              |
|                  | 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

|                                                                                                                                                                                                                                                                                                                                                                                                                    |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address (if same as plan sponsor, enter "Same")<br>SAME                                                                                                                                                                                                                                                                                                                    |           | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>3c</b> Administrator's telephone number                                                                                                                                                                                                                                                                                                                                                                         |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                  |           | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                            | <b>5</b>  | 1,027                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines 6a, 6b, 6c, and 6d).                                                                                                                                                                                                                                                                                             |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a</b> Active participants.....                                                                                                                                                                                                                                                                                                                                                                                  | <b>6a</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                                                                                                                                                                                                                 | <b>6b</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                  | <b>6c</b> | 634                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>d</b> Subtotal. Add lines 6a, 6b, and 6c.....                                                                                                                                                                                                                                                                                                                                                                   | <b>6d</b> | 634                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....                                                                                                                                                                                                                                                                                                          | <b>6e</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>f</b> Total. Add lines 6d and 6e.....                                                                                                                                                                                                                                                                                                                                                                           | <b>6f</b> | 634                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....                                                                                                                                                                                                                                                                     | <b>6g</b> | 634                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....                                                                                                                                                                                                                                                                         | <b>6h</b> | 0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                |           | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:<br>2A    2E    2F    2G    2J    2K    2R    3B                                                                                                                                                                                                        |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:                                                                                                                                                                                                                                                         |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                      |           | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                     |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |           | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information - Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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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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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bring solutions***

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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](http://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><br>(Liquidation Basis) | <u>2006</u><br>(Liquidation Basis) | <u>2005</u><br>(Liquidation Basis) | <u>2004</u><br>(Liquidation Basis) | <u>2003</u><br>(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**

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### **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**

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### **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 | **<br>(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 | **<br>(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 | **<br>(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           |

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**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 | **<br>(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 | **<br>(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           |