# Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

**2010**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
BEAM MACK SALES & SERVICES, INC. 401K PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1958

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
BEAM MACK SALES & SERVICES, INC.

2674 WEST HENRIETTA RD
ROCHESTER, NY 14623

**2b** Employer Identification Number (EIN) 16-0742432

**2c** Sponsor's telephone number 585-424-4680

**2d** Business code (see instructions) 441229

**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. | 10/03/2011 | MATTHEW SOMMERS |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

**3a** Plan administrator's name and address (if same as plan sponsor, enter "Same")
BEAM MACK SALES & SERVICES, INC.

2674 WEST HENRIETTA RD
ROCHESTER, NY 14623

**3b** Administrator's EIN
16-0742432

**3c** Administrator's telephone number
585-424-4680

**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
**a** Sponsor's name

**4b** EIN

**4c** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 288 |
| **6** | Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**). | | |
| **a** | Active participants | **6a** | 199 |
| **b** | Retired or separated participants receiving benefits | **6b** | 10 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 61 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 270 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 270 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 226 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 8 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2T 3D

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

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

| | | |
|---|---|---|
| **(1)** | X | **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)** | X | **H** (Financial Information) |
| **(2)** | | **I** (Financial Information – Small Plan) |
| **(3)** | | **A** (Insurance Information) |
| **(4)** | X | **C** (Service Provider Information) |
| **(5)** | | **D** (DFE/Participating Plan Information) |
| **(6)** | | **G** (Financial Transaction Schedules) |

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2010**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
BEAM MACK SALES & SERVICES, INC. 401K PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
BEAM MACK SALES & SERVICES, INC.

**D** Employer Identification Number (EIN)
16-0742432

## Part I Service Provider Information (see instructions)

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

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4156830

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 64 | | 19948 | Yes [X] No [ ] | Yes [ ] No [X] | 6884 | Yes [ ] No [X] |

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

M&T SECURITIES

285 DELAWARE AVE
BUFFALO, NY 14202

16-6265706

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 27 | | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 14447 | Yes [ ] No [X] |

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

RIMKUS, MARCIANO & ASSOCIATES, INC.

3136 WINTON RD S.
SUITE 300
ROCHESTER, NY 14623

22-2725182

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 15 | | 11879 | Yes [ ] No [X] | Yes [ ] No [X] | 0 | Yes [ ] No [X] |

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

| | | | |
|---|---|---|---|
| **a** | Name: MENGEL, METZGER, BARR & CO., LLP | **b** EIN: | 16-1092347 |
| **c** | Position: INDEPENDENT AUDITOR | | |
| **d** | Address: 100 CHESTNUT ST<br>SUITE 1200<br>ROCHESTER, NY 14604 | **e** Telephone: | 585-423-1860 |

Explanation: CHANGED TO KASPERSKI, OWEN, & DINAN, CPAS

| | | | |
|---|---|---|---|
| **a** | Name: | **b** EIN: | |
| **c** | Position: | | |
| **d** | Address: | **e** Telephone: | |

Explanation:

| | | | |
|---|---|---|---|
| **a** | Name: | **b** EIN: | |
| **c** | Position: | | |
| **d** | Address: | **e** Telephone: | |

Explanation:

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

Explanation:

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

Explanation:

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

**2010**

**This Form is Open to Public Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
BEAM MACK SALES & SERVICES, INC. 401K PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
BEAM MACK SALES & SERVICES, INC.

**D** Employer Identification Number (EIN)
16-0742432

## Part I Asset and Liability Statement

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 120000 | 120000 |
| **(2)** Participant contributions | 1b(2) | 0 | 75 |
| **(3)** Other | 1b(3) | 2946 | 4359 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 1127667 | 869069 |
| **(2)** U.S. Government securities | 1c(2) | 246725 | 259002 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 81251 | 80243 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 2976383 | 3269212 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 243601 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(2)** Employer real property | 1d(2) | 0 | 0 |
| **e** | Buildings and other property used in plan operation | 1e | 0 | 0 |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 4554972 | 4845561 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | 2474 |
| **h** | Operating payables | 1h | 0 | 0 |
| **i** | Acquisition indebtedness | 1i | 0 | 0 |
| **j** | Other liabilities | 1j | 0 | 0 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 2474 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 4554972 | 4843087 |

## Part II Income and Expense Statement

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

| | Income | | (a) Amount | (b) Total |
|---|---|---|---|---|
| **a** | **Contributions:** | | | |
| | **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 120000 | |
| | **(B)** Participants | 2a(1)(B) | 270250 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 0 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 390250 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| | **(E)** Participant loans | 2b(1)(E) | 3853 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 3853 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 0 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(3)** Rents | 2b(3) | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| 2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | 0 | |
| (B) Other | 2b(5)(B) | 0 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 434937 |
| c Other income | 2c | | 0 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 829040 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 509578 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 509578 |
| f Corrective distributions (see instructions) | 2f | | 2474 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 13653 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: (1) Professional fees | 2i(1) | 15220 | |
| (2) Contract administrator fees | 2i(2) | 0 | |
| (3) Investment advisory and management fees | 2i(3) | 0 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 15220 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 540925 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 288115 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | 0 |

## 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)** [X] Disclaimer **(4)** [ ] Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

**(1)** Name: KASPERSKI, OWEN & DINAN, CPA S **(2)** EIN: 20-3528180

**d** The opinion of an independent qualified public accountant is **not attached** because:

**(1)** [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

## Part IV Compliance Questions

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

| | | Yes | No | Amount |
|---|---|---|---|---|
| **a** | Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | 4a | | X | |
| **b** | Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | 4b | | X | |
| **c** | Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | 4c | | X | |
| **d** | Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | 4d | | X | |
| **e** | Was this plan covered by a fidelity bond? | 4e | X | | 500000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | X | | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

**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:**

**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) |
|---|---|---|
| | | |
| | | |
| | | |
| | | |

# 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 section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

**2010**

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

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

**A** Name of plan
BEAM MACK SALES & SERVICES, INC. 401K PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
BEAM MACK SALES & SERVICES, INC.

**D** Employer Identification Number (EIN)
16-0742432

## 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):

EIN(s): 31-4156830

**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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**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. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6** **a** 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, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**8** 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

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

## Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

**11** **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

## Part V Additional Information for Multiemployer Defined Benefit Pension Plans

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

**a** Name of contributing employer

**b** EIN **c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

**e** Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

**14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

| | | |
|---|---|---|
| **a** The current year | **14a** | |
| **b** The plan year immediately preceding the current plan year | **14b** | |
| **c** The second preceding plan year | **14c** | |

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

| | | |
|---|---|---|
| **a** The corresponding number for the plan year immediately preceding the current plan year | **15a** | |
| **b** The corresponding number for the second preceding plan year | **15b** | |

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

| | | |
|---|---|---|
| **a** Enter the number of employers who withdrew during the preceding plan year | **16a** | |
| **b** If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers | **16b** | |

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

## Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

**19** If the total number of participants is 1,000 or more, complete items (a) through (c)

**a** Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

**b** Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Kasperski Owen & Dinan CPAs, LLC
Certified Public Accountants

Richard M. Kasperski, CPA
Managing Partner
Bliss E. Owen, CPA
Partner
Michael J. Dinan, CPA
Partner
Michael F. Pragel, CPA
Partner
James C. DeRidder, CPA
Partner

# INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Participants of the
Beam Mack Sales & Service, Inc. 401(k) Plan
Rochester, New York

We were engaged to audit the financial statements and supplemental schedules of Beam Mack Sales & Service, Inc. 401(k) Plan as of December 31, 2010, and for the year then ended, as listed in the accompanying table of contents. These financial statements and supplemental schedules are the responsibility of the Plan's management. The financial statements of the Plan as of December 31, 2009 were audited by other auditors. 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 the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified to by Nationwide Financial Services, Inc. ("Nationwide"), a custodian of the Plan. Their report, dated, October 4, 2010, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements and schedules, other than that derived from the information certified by Nationwide, were 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.

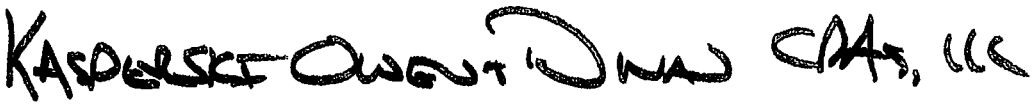
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the 2010 information summarized in Note 4, which was certified by Nationwide, a custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that Nationwide holds certain Plan investment assets and executes certain investment transactions. The Plan Administrator has obtained a certification from Nationwide as of and for the year ended December 31, 2010, that the information provided to the Plan Administrator by the Nationwide is complete and accurate.



500 Linden Oaks • Rochester, New York 14625
phone: 585-641-0530 • fax: 585-641-0527 • toll free: 866-369-4563

Because of the significance of the information in the Plan's 2010 financial statements and supplemental schedules that we did not audit, we are unable to, and do not, express an opinion on the accompanying 2010 financial statements and supplemental schedules taken as a whole. The form and content of the information included in the 2010 financial statements and supplemental schedules, other than that derived from the information certified by Nationwide, 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.

Respectfully Submitted,



Kasperski Owen & Dinan CPAs, LLC
Certified Public Accountants

Rochester, New York
September 27, 2011

# *BEAM MACK SALES & SERVICE, INC. 401(k) PLAN*
# ROCHESTER, NEW YORK

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
## DECEMBER 31, 2010 AND 2009

| ASSETS | 2010 | 2009 |
|---|---|---|
| **Investments, at Fair Value** | | |
| Mutual Funds | **$ 3,269,212** | $ 2,976,383 |
| United States Treasury Securities | **259,002** | 246,725 |
| Municipal Bonds | **243,601** | - |
| Certificates of Deposit | **794,067** | 970,153 |
| Money Market Funds | **75,002** | 157,514 |
| **Total Investments** | **4,640,884** | 4,350,775 |
| **Receivables** | | |
| Employer Contribution | **120,000** | 120,000 |
| Accrued Interest | **4,434** | 2,946 |
| Notes Receivable from Participants | **80,243** | 81,251 |
| **Total Receivables** | **204,677** | 204,197 |
| **Total Assets** | **4,845,561** | 4,554,972 |
| **Liabilities** | | |
| Accounts Payable | **2,474** | - |
| **Net Assets Available for Benefits** | **$ 4,843,087** | $ 4,554,972 |

*See Notes to Financial Statements.*

# *BEAM MACK SALES & SERVICE, INC. 401(k) PLAN*
# ROCHESTER, NEW YORK

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
## FOR THE YEAR ENDED DECEMBER 31, 2010

| | | |
|---|---|---|
| **Additions to Net Assets Attributed to:** | | |
| **Investment Income** | | |
| Interest and Dividends | $ | 55,604 |
| Net Appreciation in Fair Value of Investments | | 379,333 |
| **Total Investment Income** | | 434,937 |
| **Interest Income on Notes Receivable from Participants** | | 3,853 |
| **Contributions** | | |
| Employer | | 120,000 |
| Participant | | 270,250 |
| **Total Contributions** | | 390,250 |
| **Total Additions to Net Assets** | | 829,040 |
| **Deductions from Net Assets Attributed to:** | | |
| Benefits Paid to Participants | | 525,705 |
| Administrative Expenses | | 15,220 |
| **Total Deductions from Net Assets** | | 540,925 |
| **Net Increase in Net Assets** | | 288,115 |
| **Net Assets Available for Benefits:** | | |
| **Beginning of Year** | | 4,554,972 |
| **End of Year** | $ | 4,843,087 |

*See Notes to Financial Statements.*

# *BEAM MACK SALES & SERVICE, INC. 401(k) PLAN*
## ROCHESTER, NEW YORK

### NOTES TO FINANCIAL STATEMENTS
### DECEMBER 31, 2010 AND 2009

*Note 1* **Description of Plan**

The following description of the Beam Mack Sales & Service, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

**General**

The Plan is a defined contribution plan sponsored by Beam Mack Sales & Service, Inc. (the "Company") covering substantially all full-time employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

**Contributions**

Each year, participants may contribute a portion of their pretax annual compensation, as defined by the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. All participant contributions are self-directed. The Company may contribute profit sharing contributions at the discretion of the Company's Board of Directors. Profit sharing contributions, if any, are allocated to each qualified participant based on the participant's eligible compensation to total eligible compensation. The profit sharing contributions are invested in a portfolio of investments as directed by the Company. Contributions are subject to certain statutory limitations.

**Participant Accounts**

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's profit sharing contribution, if any, and (b) Plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings 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.

**Vesting**

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of the participant's account plus earnings thereon is based on years of credited service. A participant is 100% vested after five years of credited service.

**Notes Receivable From Participants**

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance, whichever is less. The notes receivable are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest is paid ratably through payroll deductions.

**NOTES TO FINANCIAL STATEMENTS**
**DECEMBER 31, 2010 AND 2009**

*Note 1* **Description of Plan - Continued**

**Payment of Benefits**
On termination of service due to death, disability or retirement, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account.

**Forfeitures**
Forfeitures are reallocated to the remaining participant's in the Plan.

*Note 2* **Summary of Significant Accounting Policies**

**Basis of Accounting**
The financial statements of the Plan are prepared on the accrual basis of accounting.

**Use of Estimates**
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**
The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

**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.

**NOTES TO FINANCIAL STATEMENTS**
**DECEMBER 31, 2010 AND 2009**

*Note 2* **Summary of Significant Accounting Policies - Continued**

**Administrative Expenses**
Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. All expenses of maintaining the Plan may be paid from Plan Assets or by the Company.

**Subsequent Events**
For the year ended December 31, 2010, the Plan Administrator has evaluated subsequent events for potential recognition and disclosure through September 27, 2011, the date the financial statements were available to be issued.

*Note 3* **Nonparticipant Directed Investments**
The Plan holds nonparticipant directed investments with Charles Schwab Institutional, a custodian of the Plan.

Information about the net assets available for benefits relating to the nonparticipant directed investments is as follows as of December 31, 2010 and 2009:

| | 2010 | 2009 |
|---|---|---|
| Mutual Funds | $ 1,061,004 | $ 1,092,803 |
| United States Treasury Securities | 259,002 | 246,725 |
| Municipal Bonds | 243,601 | - |
| Certificates of Deposit | 794,067 | 970,153 |
| Money Market Funds | 10,829 | 84,351 |
| Employer Contribution Receivable | 120,000 | 120,000 |
| Accrued Interest Receivable | 4,434 | 2,946 |
| Total Nonparticipant Directed Net Assets | $ 2,492,937 | $ 2,516,978 |

Information about the changes in net assets available for benefits relating to the nonparticipant directed investments is as follows for the year ended December 31, 2010:

| | 2010 |
|---|---|
| Employer Contribution Receivable | $ 120,000 |
| Interest and Dividend Income | 55,604 |
| Net Appreciation in Fair Value of Investments | 172,440 |
| Benefits Paid to Participants | (356,865) |
| Administrative Expenses | (15,220) |
| Total Nonparticipant Directed Changes in Net Assets | $ (24,041) |

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

*Note 4* **Investments and Financial Information Certified by a Custodian**

The following presents the fair value of investments that represent 5% or more of the Plan's net assets as of December 31, 2010 and 2009:

| | 2010 | 2009 |
|---|---|---|
| Participant Directed Investments: | | |
| Pimco Total Return Fund Class A | $ 344,125 | $ * |
| Invesco Van Kampen Equity and Income Fund Class A | $ 313,094 | $ 273,788 |
| Nonparticipant Directed Investments | | |
| New York, NY Municipal Bonds | $ 243,601 | $ * |
| DFA Two Year Global Bond | $ * | $ 252,715 |
| Vanguard Short Term Federal Fund Admiral Shares | $ 274,742 | $ * |

* Represents less than 5% of the Plan's net assets

The Plan Administrator has elected the method of compliance 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 ("ERISA"). Accordingly, Nationwide Financial Services, Inc., a custodian of the Plan, has certified to the accuracy and completeness of the investments reflected on the accompanying statements of net assets available for benefits, the supplementary schedule of assets held (at end of year), excluding the nonparticipant directed investments described in Note 3, and the related investment activity reflected in the statement of changes in net assets available for benefits, excluding the investment income from nonparticipant directed investments described in Note 3, and excluding the participant notes receivable and their related activity.

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules, that was certified by Nationwide Financial Services, Inc., a custodian of the Plan as being complete and accurate as of December 31, 2010 and 2009 and for the year ended December 31, 2010.

| | 2010 | 2009 |
|---|---|---|
| Mutual Funds | $ 2,208,208 | $ 1,883,580 |
| Money Market Funds | 64,173 | 73,163 |
| Total Participant Directed Investments | $ 2,272,381 | $ 1,956,743 |
| Net Appreciation in Fair Value of Investments | $ 206,893 | |

*Note 5* **Fair Value Measurements**

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820 (FASB ASC 820), *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

| | |
|---|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include:<br><br>Quoted prices for similar assets or liabilities in active markets;<br>Quoted prices for identical or similar assets or liabilities in inactive markets;<br>Inputs other than quoted prices that are observable for the asset or liability;<br>Inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br><br>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for the full term of the asset or liability. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

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

*Mutual Funds:* Valued at the net asset value ("NAV") of shares held by the Plan at year end.

*U.S. Treasury Securities:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Note 5* **Fair Value Measurements - Continued**

*Municipal Bonds:* Valued at the closing prince reported on the active market on which the individual securities are traded.

*Certificates of Deposit and Money Market Funds:* Valued at cost, which approximates fair value.

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

| | ***Investments at Fair Value as of December 31, 2010*** | | | |
|---|---|---|---|---|
| | *Level 1* | *Level 2* | *Level 3* | *Total* |
| Mutual Funds | | | | |
| Balanced Funds | $ 313,094 | $ - | $ - | $ 313,094 |
| Growth Funds | 2,305,387 | - | - | 2,305,387 |
| Income Funds | 650,731 | - | - | 650,731 |
| U.S. Treasury Securities | 259,002 | - | - | 259,002 |
| Municipal Bonds | 243,601 | - | - | 243,601 |
| Certificates of Deposit | - | 794,067 | - | 794,067 |
| Money Market Funds | - | 75,002 | - | 75,002 |
| Total Investments at Fair Value | **$3,771,815** | **$ 869,069** | **$ -** | **$4,640,884** |

| | ***Investments at Fair Value as of December 31, 2009*** | | | |
|---|---|---|---|---|
| | *Level 1* | *Level 2* | *Level 3* | *Total* |
| Mutual Funds | | | | |
| Balanced Funds | $ 273,788 | $ - | $ - | $ 273,788 |
| Growth Funds | 2,148,567 | - | - | 2,148,567 |
| Income Funds | 554,028 | - | - | 554,028 |
| U.S. Treasury Securities | 246,725 | - | - | 246,725 |
| Certificates of Deposit | - | 970,153 | - | 970,153 |
| Money Market Funds | - | 157,514 | - | 157,514 |
| Total Investments at Fair Value | $3,223,108 | $1,127,667 | $ - | $4,350,775 |

*Note 5* **Fair Value Measurements - Continued**

Level 3 Gains and Losses:
The Plan has no investments classified as level 3 investments in the fair value hierarchy.

*Note 6* **Related Party Transactions**

Certain Plan investments are shares of mutual funds and a money market fund managed by Nationwide. Nationwide is the custodian of the participant directed investments of the Plan and, therefore, transactions involving these investments qualify as party-in-interest transactions. Participant loans also qualify as party-in-interest transactions.

*Note 7* **Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer profit sharing contributions.

*Note 8* **Tax Status**

The Company adopted a prototype plan document. The prototype plan has received an opinion from the Internal Revenue Service dated March 31, 2008, as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by the Plan. The Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore believe that the Plan is qualified and the related trust is tax exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2007.

*Note 8* **Risks and Uncertainties**

The Plan provides invests in and provides for investments 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 such changes could materially affect the participants' account balances and the amounts reported in the statements of net assets available for benefits.

# *BEAM MACK SALES & SERVICE, INC. 401(k) PLAN*
# ROCHESTER, NEW YORK

## FORM 5500 SCHEDULE H, LINE 4j
## SCHEDULE OF REPORTABLE TRANSACTIONS
## FOR THE YEAR ENDED DECEMBER 31, 2010

**EIN: 16-0742432**
**PLAN NUMBER: 001**

| (a) Identity of Party Involved | (b) Description of Asset | (c) Purchase Price | (d) Selling Price | (f) Expense Incurred with Transation | (g) Cost of Asset | (h) Current Value of Asset on Transaction Date | (i) Net Gain (Loss) |
|---|---|---|---|---|---|---|---|
| DFA | Two Year Global Fixed Income Portfolio | $ - | $ 254,201 | $ - | $ 256,449 | $ 256,449 | $ (2,248) |
| Vanguard | Short Term Federal Fund Admiral Shares | $ 352,000 | $ - | $ - | $ 352,000 | $ 352,000 | $ - |
| New York, NY | Municipal Bonds 3.1%, Due 03/01/2015 | $ 250,963 | $ - | $ - | $ 250,963 | $ 250,963 | $ - |

Note: Column (e) is not applicable

# *BEAM MACK SALES & SERVICE, INC. 401(k) PLAN*
# ROCHESTER, NEW YORK

## FORM 5500 SCHEDULE H, LINE 4i
## SCHEDULE OF ASSETS (HELD AT END OF YEAR)
## DECEMBER 31, 2010

**EIN: 16-0742432**
**PLAN NUMBER: 001**

| (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | | **Mutual Funds** | | |
| * | Nationwide | Nationwide Investor Destinations Aggressive Svc. | ** | $ 21,773 |
| * | Nationwide | Nationwide Investor Destinations Conservative Svc. | ** | 61,926 |
| * | Nationwide | Nationwide Investor Destinations Moderate Aggressive Svc. | ** | 120,247 |
| * | Nationwide | Nationwide Investor Destinations Moderate Conservative Svc. | ** | 58,043 |
| * | Nationwide | Nationwide Investor Destinations Moderate Svc. | ** | 72,701 |
| | Federated | Federated Capital Appreciation Fund A | ** | 199,646 |
| | Fidelity | Fidelity Advisor Mid Cap Fund Class A | ** | 167,018 |
| | Janus | Janus Advisor Forty A | ** | 164,340 |
| | Victory | Victory Diversified Stock A | ** | 90,532 |
| * | Nationwide | Nationwide Enhanced Income A | ** | 8,651 |
| | MFS | MFS Value Fund A | ** | 142,116 |
| | Pimco | Pimco Total Return Fund Class A | ** | 344,125 |
| | Pimco | Pimco Real Return Fund Class A | ** | 23,213 |
| | Ridgeworth | Ridgeworth Small Cap Value Equity Fund I | ** | 95,175 |
| | Franklin Templeton | Franklin Templeton Foreign Fund Class A | ** | 86,237 |
| | Thornburg | Thornburg International Value Fund I | ** | 175,075 |
| | Franklin | Franklin Mutual Beacon A | ** | 64,296 |
| | Invesco | Van Kampen Equity & Income Fund Class A | ** | 313,094 |
| | Vanguard | Vanguard Short Term Federal Fund Admiral | 274,558 | 274,742 |
| | DFA | DFA Emerging Markets Core Equity I | 26,437 | 42,669 |
| | DFA | DFA International Core Equity I | 66,250 | 88,338 |
| | DFA | DFA International Small Cap Value I | 69,410 | 94,866 |
| | DFA | DFA International Value III | 68,664 | 89,292 |
| | DFA | DFA U.S. Large Cap Value Portfolio | 43,648 | 64,060 |
| | DFA | DFA U.S. Core Equity 2 Portfolio | 141,400 | 208,689 |
| | DFA | DFA U.S. Small Cap Value Portfolio | 117,503 | 198,348 |
| | | **Total Mutual Funds** | | **3,269,212** |

* Denotes a party-in-interest
** Cost information is not required for participant directed investments and, therefore is not included.

**(Continued)**

# *BEAM MACK SALES & SERVICE, INC. 401(k) PLAN*
# ROCHESTER, NEW YORK

## FORM 5500 SCHEDULE H, LINE 4i
## SCHEDULE OF ASSETS (HELD AT END OF YEAR) - CONTINUED
## DECEMBER 31, 2010

**EIN: 16-0742432**
**PLAN NUMBER: 001**

| (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | | **U.S. Treasuries** | | |
| | US Treasury | UST INFL IDX, 2%, Due 01/15/2016 | 117,963 | 128,349 |
| | US Treasury | UST INFL IDX 1.625%, Due 01/15/2018 | 118,738 | 130,653 |
| | | **Total US Treasuries** | | **259,002** |
| | | **Municipal Bonds** | | |
| | New York NY | NY GO BDS Series G, 3.1%, Due 03/01/2015 | 249,317 | **243,601** |
| | | **Certificates of Deposit** | | |
| | American Expresss | American Exp Cent, 3.3% Due 06/10/2013 | 192,025 | 200,337 |
| | Cit | Cit Bank, 3.65%, Due 06/10/2014 | 192,025 | 202,668 |
| | Northside Community | Northside Community, 2.2%, Due 06/13/2011 | 192,025 | 193,415 |
| | Sallie Mae | Sallie Mae Bank, 3%, Due 06/11/2012 | 192,025 | 197,647 |
| | | **Total Certificates of Deposit** | | **794,067** |
| | | **Money Market Funds** | | |
| * | Schwab | Schwab Money Market Fund | 10,829 | 10,829 |
| * | Nationwide | Nationwide Money Market Inst Fund | ** | 64,173 |
| | | **Total Money Market Funds** | | **75,002** |
| | | **Participant Notes Receivable** | | |
| * | Participant Notes | Notes with interest rates ranging between 4.25% and 9.25% per annum and maturing through 2015 | ** | **80,243** |

* Denotes a party-in-interest
** Cost information is not required for participant directed investments and, therefore is not included.