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
FROSS ZELNICK LEHRMAN & ZISSU, P.C. 401K & PROFIT

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 04/01/1982

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
FROSS ZELNICK LEHRMAN & ZISSU, P.C.

866 UNITED NATIONS PLAZA
NEW YORK, NY 10017

2b Employer Identification Number (EIN)
13-3106281

2c Sponsor's telephone number
212-813-5900

2d Business code (see instructions)
541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/07/2011	ROBIN ARNDT
	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")
FROSS ZELNICK LEHRMAN & ZISSU, P.C.

866 UNITED NATIONS PLAZA
NEW YORK, NY 10017

3b Administrator's EIN
13-3106281

3c Administrator's telephone number
212-813-5900

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**	180
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**	144
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	69
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	213
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	214
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	182
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	12
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 2R 2S 2T

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)	X	**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 Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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	**B** Three-digit plan number (PN) ▶	
FROSS ZELNICK LEHRMAN & ZISSU, P.C. 401K & PROFIT		002

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
FROSS ZELNICK LEHRMAN & ZISSU, P.C.	13-3106281

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)

WELLS FARGO ADVISORS, LLC

34-1542819

(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	NONE	9820	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BYSIS/ACENSUS

11-3665754

(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	NONE	13941	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HORIZON ASSET MGMT

13-3776334

(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	NONE	6277	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CHARLES SCHWAB TRUST CO.

94-3149038

(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?
19	NON	8518	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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
FROSS ZELNICK LEHRMAN & ZISSU, P.C. 401K & PROFIT

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
FROSS ZELNICK LEHRMAN & ZISSU, P.C.

D Employer Identification Number (EIN)
13-3106281

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO EQUITY INDEX G

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
56-6633539-001	C	1626763

a Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO STABLE RETURN FUND G

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
41-6202499-001	C	819994

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER RET TAR 2050 TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
02-0476209-027	C	41234

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER RET TAR 2040 TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
02-0476209-022	C	32516

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER RET TAR 2030 TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
02-0476209-023	C	222180

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER RET TAR 2020 TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
02-0476209-024	C	284849

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO MIX MOD TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
02-0476209-011	C	28206

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO MIX EXT TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN 02-0476209-010	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 364632

a Name of MTIA, CCT, PSA, or 103-12 IE: MANNING & NAPIER PRO MIX MAX TRUST

b Name of sponsor of entity listed in (a): EXETER TRUST COMPANY

c EIN-PN 02-0476204-009	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1596114

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
FROSS ZELNICK LEHRMAN & ZISSU, P.C. 401K & PROFIT

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
FROSS ZELNICK LEHRMAN & ZISSU, P.C.

D Employer Identification Number (EIN)
13-3106281

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	411928	388632
(2) Participant contributions	1b(2)		118999
(3) Other	1b(3)	5496	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1125128	1683
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	1196440	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	276500	326719
(9) Value of interest in common/collective trusts	1c(9)	0	5016488
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	10338741	8697094
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	13354233	14549615
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	13354233	14549615

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)	388632	
	(B) Participants	2a(1)(B)	900478	
	(C) Others (including rollovers)	2a(1)(C)	28265	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1317375
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	21366	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		21366
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	48486	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		48486
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		537016
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		540848
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2465091
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1197095	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1197095
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		33890
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	13941	
(2) Contract administrator fees	2i(2)	8518	
(3) Investment advisory and management fees	2i(3)	16097	
(4) Other	2i(4)	168	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		38724
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1269709
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1195382
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [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: MARKS PANETH & SHRON LLP (2) EIN: 11-3518842

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
FROSS ZELNICK LEHRMAN & ZISSU, P.C. 401K & PROFIT

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
FROSS ZELNICK LEHRMAN & ZISSU, P.C.

D Employer Identification Number (EIN)
13-3106281

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): 11-3665754

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):

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Financial Statements

Year Ended December 31, 2010

(Together with Independent Auditors' Report)



FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(K) & PROFIT SHARING PLAN

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Marks Paneth & Shron LLP
Certified Public Accountants & Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustees and the Plan Administrator of
Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental schedules, Schedule of Assets (Held at End of Year), and Schedule of Assets (Acquired and Disposed of Within the Year) as of December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29CFR 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 information summarized in Note 3 , which was certified by Wells Fargo Bank, N.A. and Charles Schwab Trust Company, the Custodians of the Plan ("Custodians"), except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Wells Fargo Bank, N.A. held the Plan's investment assets and executed investment transactions from June 1, 2010 to December 31, 2010, and that Charles Schwab Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2010 to November 30, 2010. The Plan administrator has obtained certification from the Custodian as of December 31, 2010 and for the Plan year ended December 31, 2010 that the information provided to the Plan administrator by the Custodian is complete and accurate.

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 schedule(s) 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 Custodian, 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.

We have audited the statement of net assets available for benefits of the Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan as of December 31, 2009, and in our report dated September 23, 2010, we expressed our opinion that such financial statement presents fairly, in all material respects, the financial status of the Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan as of December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Effective May 7th, 2010, assets held by custodian, Charles Schwab Trust Company, were transferred to Wells Fargo Bank, N.A. and now are administered by the new custodian.

Marks Paneth & Shron LLP

New York, NY
October 06, 2011

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ASSOCIATED WORLD WIDE
WITH JHI

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
Assets:		
Investments, at fair value	$ 13,715,265	$ 12,660,309
Receivables:		
Employer contributions	388,632	411,928
Participant contributions	118,999	-
Notes receivable from participants	326,719	276,500
Due from broker	-	5,496
Total receivables	834,350	693,924
Total assets	14,549,615	13,354,233
Net Assets Available for Benefits	$ 14,549,615	$ 13,354,233

See accompanying notes to the financial statements.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2010

Additions to Net Assets Attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	1,029,429
Dividend and interest income		96,921
		1,126,350
Interest income on notes receivable from participants		21,366
Contributions:		
Participant		900,478
Employer		388,632
Rollover		28,265
		1,317,375
Total additions		2,465,091
Deductions from Net Assets Attributed to:		
Benefits paid to participants		1,197,095
Deemed distributions		33,890
Administrative expenses		38,724
Total deductions		1,269,709
Net increase		1,195,382
Net Assets Available for Benefits:		
Beginning of year		13,354,233
End of year	$	14,549,615

See accompanying notes to the financial statements.

NOTE 1 – PLAN DESCRIPTION

The following description of the plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Fross Zelnick Lehrman & Zissu P.C. 401(k) and Profit Sharing Plan (formerly known as the Weiss David Fross Zelnick Lehrman Profit Sharing Plan) (the "Plan") was established effective April 1, 1982 as a defined contribution plan for eligible employees of Fross Zelnick Lehrman & Zissu, P.C. (the "Sponsor" and "Employer"), as defined.

Effective June 1, 2000, the Sponsor amended and restated the Plan to ensure continued qualification. Effective January 1, 2002, the Plan was amended to incorporate the changes required by the Economic Growth Tax Relief Reconciliation Act "EGTRRA". Effective January 1, 2008, the Plan was further amended to allow automatic enrollment. Effective January 1, 2009, the Plan was amended and restated to make various clarifying changes. Effective January 1, 2010, the Plan was amended to allow for more frequent date changes in deferral election and investment choices.

It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility for Participation

All employees are eligible to participate in: (i) the profit-sharing portion of the Plan upon completing one year of service, as defined, provided that they have attained the age of 21, and (ii) the 401(k) portion of the Plan upon completing three months of service, as defined, provided that they have attained the age of 21. The date of enrollment is the 1st day of the quarter of the Plan year coincident with or next following the date the employee met the eligibility requirements or, effective January 1, 2010, more frequently as determined by Plan administrator.

Eligibility for Contribution

I. Salary Deferral Contributions. The maximum contribution for the calendar year 2010 and 2009 was limited to $16,500, plus up to $5,500 in a catch-up contribution for participants of age 50 or over. Participants direct the investment of their contributions into various investment options offered by the Plan. At December 31, 2010, the Plan's investments were maintained in common/collective trusts and mutual funds. At December 31, 2009, the Plan's investments were maintained in 25 separate mutual funds, and a personal choice retirement account. The Plan maintains an individual account for each participant-directed investment showing the participant's interest in each fund. Each participant's share of investment income is allocated on a pro-rata basis.

II. Sponsor Supplemental Contributions. The Sponsor's contributions are made at the discretion of the Sponsor for eligible employees.

Participants file an election designating the proportion in which contributions on their behalf are to be allocated among investment funds. Participants may change their investment options (participant-directed).

NOTE 1 – PLAN DESCRIPTION (Continued)

Participant Accounts

Each participant's account is credited with the employee-elected salary deferral contribution, employer discretionary contributions, qualified distributions from other retirement plans, and an allocation of 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 voluntary contributions plus actual earnings thereon. Vesting of Firm profit sharing contributions are as follows:

Vesting schedule

Year of Service	Percentage
Less than 1	0%
1	25%
2	50%
3	75%
4	100%

Distributions

Upon retirement (age 65 is normal retirement age), death, disability or termination of employment, participants or designated beneficiaries will receive their participating interests in a single lump-sum amount equal to the value of their account.

Notes Receivable from Participants

Participants are permitted to take loans from the Plan. Participants are allowed to borrow up to one-half of their vested interest up to a maximum of $50,000 pursuant to the Plan agreement. The loans have terms that range from one to five years, as defined, are secured by the balance in the participant's accounts and bear interest at a rate set by Trustees, which is currently 1% over the prime rate.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts

At December 31, 2010 and 2009, forfeited non-vested accounts totaled $31,655 and $24,888 respectively. These accounts will be reallocated to participants in the following year based on percentage of compensation.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

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 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. Dividend income is 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.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses of $38,724 are paid by the Plan. Certain additional administrative expenses are paid by the Plan Sponsor.

Subsequent Events

Plan administrator has evaluated, for potential recognition and disclosure, events subsequent to the date of the statement of net assets available for benefits through October 6, 2011, the date the financial statements were available to be issued.

Recent Accounting Pronouncements

In September 2009, the Financial Accounting Standards Board ("FASB") issued an update for Investment in Certain Entities that Calculate Net Asset Value per Share. This update provides guidance on estimating the fair value of a company's investments in investment companies when the investment does not have a readily determinable fair value. It permits the use of the investment's net asset value as practical expedient to determine fair value. This guidance also requires additional disclosure of the attributes of these investments such as the nature of any restrictions on the reporting entity's ability to redeem its investment, the unfunded commitments; and the investment strategies of the investees. This guidance is effective for periods ending after December 15, 2009. The adoption did not have a material impact on the Plan's financial condition or results of operations.

In January 2010, the FASB issued updated guidance to improve disclosures regarding fair value measurements. This updated guidance requires separate disclosure of significant transfers between Level 1 and Level 2 and reasons for the transfers and clarified existing disclosure requirements related to the level of disaggregation of fair value measurements for each class of assets and liabilities. Disclosures regarding the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements for assets and liabilities in both Level 2 and 3 are also required. The new disclosures and clarifications of existing disclosures were adopted by the Plan as of January 1, 2010 and did not have a material impact on the financial statements.

In addition, this updated guidance also requires disclosure on a gross basis of purchases, sales, issuances, and settlements within Level 3 rather than as one net amount. This requirement is effective for Plan years beginning after December 15, 2010. The Plan's management does not expect the adoption to have a material impact on the Plan's financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In September 2010, the FASB issued updated guidance that requires participant loans to be classified as "notes receivable from participants", which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. As required by the guidance, the plan has applied the guidance retrospectively. The Plan has reclassified participant loans receivable to be a part of total receivables in the statement of net assets and removed the participant loans receivable from the fair value measurements disclosure. The adoption of this guidance did not have a material impact on the financial statements. For the year ended December 31, 2009, participant loans of $276,500 were reclassified from participant-directed investments to notes receivable from participants.

NOTE 3 – INVESTMENTS – UNAUDITED INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

Effective May 7th, 2011, assets held by custodian, Charles Schwab Trust Company, were transferred to Wells Fargo Bank, N.A. and now are administered by the new custodian.

The net investment income from the investment in the custodian accounts consists of interest, dividends, and realized and unrealized appreciation or depreciation in market value of the investments, net of investment expenses.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the Custodians for the year ended December 31, 2010:

Investments at fair value at December 31, 2010 are as follows:

Cash	$	1,683
Mutual funds		7,312,740
Investments in common/collective trusts		6,400,842
	$	13,715,265

The following investments represent 5% or more of the Plan's participant-directed net assets at December 31, 2010:

Manning & Napier Pro Mix Maximum Trust	$ 1,596,114
Pimco Total Return Fund	$ 1,186,637
Wells Fargo Equity Index G	$ 1,626,763
Wells Fargo Stable Return Fund G	$ 819,994
American Funds EuroPacific Growth R3	$ 2,287,903

The Plan's investment (including gains and losses on investments bought and sold as well as held during the year), appreciated in value for the year ended December 31, 2010:

Net appreciation in fair value of investments	$	1,029,429
Dividends and interest income		96,921
Total	$	1,126,350

NOTE 4 – INVESTMENTS

Investments at fair value at December 31, 2009 are as follows:

	2009
Cash	$ 31,425
Money market funds	1,093,698
Mutual funds	10,338,746
Common stocks	1,196,440
	$ 12,660,309

The following investments represent 5% or more of the Plan's participant-directed net assets at December 31, 2009:

Artisan International Fund	$ 991,706
DWS Equity 500 Index Fund S	$ 1,323,101
Fidelity Growth Company Fund	$ 819,876
Vanguard Fixed Income Short-term Treasury Fund	$ 1,190,330
Kinetics Small Cap Opportunities Fund	$ 652,352

NOTE 5 – FAIR VALUE MEASUREMENTS

FASB ASC 820, "Fair Value Measurements," 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the assets or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Common Stocks:

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

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Money Market Funds:

Valued at the price of $1 per share for the shares held by the Plan at year end.

Mutual Funds:

Valued at the net asset value "NAV" of shares held by the Plan at year end based upon quoted market prices determined in an active market.

Common Collective Trust Funds:

There are no readily available market quotations for these funds. The funds are valued at their net asset value per unit on valuation date. The net asset value, or price per unit, of each underlying investment is determined each business day. The funds have the ability to redeem their investment in the underlying trusts at net assets value, each business day, without restriction or notice of redemption.

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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	Assets at fair value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Cash	$ 1,683	$ -	$ -	$ 1,683
Mutual funds:				
International stock	2,287,053	-	-	2,287,053
Small cap stock	855,080	-	-	855,080
Mid cap stock	640,965	-	-	640,965
Core stock growth	1,480,037	-	-	1,480,037
Core stock value	35,900	-	-	35,900
Short-Term fixed income	2,013,705	-	-	2,013,705
Total Mutual Funds	7,312,240	-	-	7,312,240
Common collective trust funds:				
Target date common collective trust funds (1)	-	580,779	-	580,779
Common collective trust fund - maximum (2)	-	1,596,114	-	1,596,114
Common collective trust fund - extended (3)	-	364,632	-	364,632
Common collective trust fund - moderate (4)	-	28,206	-	28,206
Index stock (5)	-	1,626,763	-	1,626,763
Core bond (6)	-	1,384,354	-	1,384,354
Stable Income (7)	-	819,994	-	819,994
Total common collective trust funds	-	6,400,842	-	6,400,842
Total assets at fair value	$7,314,423	$6,400,842	$ -	$13,715,265

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

(1) The objective of these funds is to provide long-term capital growth and to moderate volatility consistent with its current asset allocation. The funds invest in one or two of the manager's lifestyle funds with similar investment objectives and primarily in fixed income securities.
(2) The objective of the fund is to provide long-term growth of capital. This fund invests primarily in common stocks, but may invest to a lesser extent in fixed income securities.
(3) The objective of the fund is to provide long-term growth of capital and to provide preservation of capital. The fund invests primarily in common stocks but may also invest a substantial portion of assets in long-term, fixed income securities.
(4) The objective of the fund is to provide equal emphasis on long-term growth of capital and preservation of capital. The fund invests primarily in common stocks and intermediate- to long-term fixed income securities.
(5) The objective of the fund is to track the performance of a benchmark index that measures the investment return of domestic large capitalization stocks.
(6) The objective of the fund is to seek maximum total return, consistent with preservation of capital and prudent investment management.
(7) The objective of the fund is the safety of principal and consistency of returns with minimal volatility by investing in book value investment instruments such as Guaranteed Investment Contracts (GICs), Bank Investment Contracts (BICs), security-backed contracts and money market funds.

	Assets at fair value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Cash	$ 31,425	$ -	$ -	$ 31,425
Money market funds	-	1,093,698	-	1,093,698
Mutual funds				
Growth funds	3,033,288	-	-	3,033,288
Index funds	1,484,454	-	-	1,484,454
Fixed income funds	2,674,834	-	-	2,674,834
Bond funds	405,047	-	-	405,047
Equity funds	1,265,814	-	-	1,265,814
International funds	1,455,306	-	-	1,455,306
Real estate funds	20,003	-	-	20,003
Total mutual funds	10,338,746	-	-	10,338,746
Common stocks				
Industrials	223,227	-	-	223,227
Financial services	427,093	-	-	427,093
Energy	143,038	-	-	143,038
Utilities	85,933	-	-	85,933
Media	116,266	-	-	116,266
Consumer	100,305	-	-	100,305
Other	100,578	-	-	100,578
Total common stocks	1,196,440	-	-	1,196,440
Total assets at fair value	$ 11,566,611	$ 1,093,698	$ -	$ 12,660,309

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor reserves the right to amend or terminate the Plan. Upon termination of the Plan, all assets of the Plan must be used for the exclusive benefit of participants.

NOTE 7 – RELATED-PARTY TRANSACTIONS

Certain Plan assets are invested in the Wells Fargo Equity Index G and Wells Fargo Stable Return Fund G. Wells Fargo is the Custodian of the Plan assets, and therefore, these transactions qualify as party-in-interest transactions. Also, certain Plan assets are invested in the Manning & Nappier Target Trust Funds, Manning & Nappier Pro Mix Moderate Trust, Manning & Nappier Extended Trust and Manning & Nappier Pro Mix Maximum Trust. Manning & Nappier is the investment management advisor for the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 8 –TAX STATUS

The Internal Revenue Service has determined and informed the company by a letter dated October 26, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC 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 Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

NOTE 9 – 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 change could materially affect participants' account balances and the reported amounts in the statement of net assets available for benefits.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. # 13-3106281
PLAN # 002

December 31, 2010

(a)	Identity of Issue, Borrower, Lessor, or Similar Party (b)	Description of Investment (c)	Cost ** (d)	Current Value (e)
	Cash	Cash		$ 1,683
	American Beacon Large Cap Value Advisor	Mutual fund		35,900
	American Funds EuroPacific Growth R3	Mutual fund		2,287,053
	American Funds Growth Fund of America R3	Mutual fund		1,480,037
	Aston Optimum Cap N	Mutual fund		640,965
	Royce Premier Fund (Service Class)	Mutual fund		855,080
	Vanguard Short Term Treasury	Mutual fund		2,013,705
	Pimco Total Return Fund	Common collective trust		1,186,637
	Vanguard Total Bond Market Index	Common collective trust		197,717
*	Wells Fargo Equity Index G	Common collective trust		1,626,763
*	Wells Fargo Stable Return Fund G	Common collective trust		819,994
*	Manning & Napier Pro Mix Moderate Trust	Common collective trust		28,206
*	Manning & Napier Pro Mix Extended Trust	Common collective trust		364,632
*	Manning & Napier Pro Mix Maximum Trust	Common collective trust		1,596,114
*	Manning & Napier Retirement Target 2050 Trust	Common collective trust		41,234
*	Manning & Napier Retirement Target 2040 Trust	Common collective trust		32,516
*	Manning & Napier Retirement Target 2030 Trust	Common collective trust		222,180
*	Manning & Napier Retirement Target 2020 Trust	Common collective trust		284,849
	Investments, at fair value			$ 13,715,265
*	Notes receivable from participants	Interest rates (4.25% - 10.25%) Due 8/15/11 - 08/21/36		$ 326,719

* Indicates party-in-interest to the Plan.
** Cost information omitted with respect to participant or beneficiary directed transactions.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Schedule H, LINE 4(i) - Schedule of Assets (Acquired and Disposed of Within Year)
E.I.N. # 13-3106281
PLAN # 002

AS OF DECEMBER 31, 2010

Identity of Issue, Borrower, Lessor or Similar Party (a)	Description of Investment Including Maturity Date, Rate of Interest, Collateral or maturity Value (b)	Number of Shares/Units (b)	Cost of Acquisitions (c)	Proceeds of Dispositions (d)
Wachovia Diversified Stable	Mutual fund	3478	$ 1,211,337	$ 1,215,564

See independent auditors' report.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Schedule H, LINE 4(i) - Schedule of Assets (Acquired and Disposed of Within Year)
E.I.N. # 13-3106281
PLAN # 002

AS OF DECEMBER 31, 2010

Identity of Issue, Borrower, Lessor or Similar Party (a)	Description of Investment Including Maturity Date, Rate of Interest, Collateral or maturity Value (b)	Number of Shares/Units (b)	Cost of Acquisitions (c)	Proceeds of Dispositions (d)
Wachovia Diversified Stable	Mutual fund	3478	1,211,337	1,215,564

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. # 13-3106281
PLAN # 002

December 31, 2010

	Identity of Issue, Borrower, Lessor, or Similar Party (a) (b)	Description of Investment (c)	Cost ** (d)	Current Value (e)
	Cash	Cash		$ 1,683
	American Beacon Large Cap Value Advisor	Mutual fund		35,900
	American Funds EuroPacific Growth R3	Mutual fund		2,287,053
	American Funds Growth Fund of America R3	Mutual fund		1,480,037
	Aston Optimum Cap N	Mutual fund		640,965
	Royce Premier Fund (Service Class)	Mutual fund		855,080
	Vanguard Short Term Treasury	Mutual fund		2,013,705
	Pimco Total Return Fund	Common collective trust		1,186,637
	Vanguard Total Bond Market Index	Common collective trust		197,717
*	Wells Fargo Equity Index G	Common collective trust		1,626,763
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*	Manning & Napier Pro Mix Maximum Trust	Common collective trust		1,596,114
	Manning & Napier Retirement Target 2050 Trust	Common collective trust		41,234
*	Manning & Napier Retirement Target 2040 Trust	Common collective trust		32,516
*	Manning & Napier Retirement Target 2030 Trust	Common collective trust		222,180
*	Manning & Napier Retirement Target 2020 Trust	Common collective trust		284,849
	Investments, at fair value			$ 13,715,265
*	Notes receivable from participants	Interest rates (4.25% - 10.25%) Due 8/15/11 - 08/21/36		$ 326,719

* Indicates party-in-interest to the Plan.
** Cost information omitted with respect to participant or beneficiary directed transactions.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Financial Statements

Year Ended December 31, 2010

(Together with Independent Auditors' Report)



FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(K) & PROFIT SHARING PLAN

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Marks Paneth & Shron LLP
Certified Public Accountants & Consultants

INDEPENDENT AUDITORS' REPORT

To the Trustees and the Plan Administrator of
Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan

We were engaged to audit the accompanying statements of net assets available for benefits of the Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental schedules, Schedule of Assets (Held at End of Year), and Schedule of Assets (Acquired and Disposed of Within the Year) as of December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29CFR 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 information summarized in Note 3 , which was certified by Wells Fargo Bank, N.A. and Charles Schwab Trust Company, the Custodians of the Plan ("Custodians"), except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Wells Fargo Bank, N.A. held the Plan's investment assets and executed investment transactions from June 1, 2010 to December 31, 2010, and that Charles Schwab Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2010 to November 30, 2010. The Plan administrator has obtained certification from the Custodian as of December 31, 2010 and for the Plan year ended December 31, 2010 that the information provided to the Plan administrator by the Custodian is complete and accurate.

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 schedule(s) 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 Custodian, 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.

We have audited the statement of net assets available for benefits of the Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan as of December 31, 2009, and in our report dated September 23, 2010, we expressed our opinion that such financial statement presents fairly, in all material respects, the financial status of the Fross Zelnick Lehrman & Zissu, P.C. 401(k) and Profit Sharing Plan as of December 31, 2009, in conformity with accounting principles generally accepted in the United States of America.

Effective May 7th, 2010, assets held by custodian, Charles Schwab Trust Company, were transferred to Wells Fargo Bank, N.A. and now are administered by the new custodian.

Marks Paneth & Shron LLP

New York, NY
October 06, 2011

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FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
Assets:		
Investments, at fair value	$ 13,715,265	$ 12,660,309
Receivables:		
Employer contributions	388,632	411,928
Participant contributions	118,999	-
Notes receivable from participants	326,719	276,500
Due from broker	-	5,496
Total receivables	834,350	693,924
Total assets	14,549,615	13,354,233
Net Assets Available for Benefits	$ 14,549,615	$ 13,354,233

See accompanying notes to the financial statements.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2010

Additions to Net Assets Attributed to:		
Investment income:		
Net appreciation in fair value of investments	$	1,029,429
Dividend and interest income		96,921
		1,126,350
Interest income on notes receivable from participants		21,366
Contributions:		
Participant		900,478
Employer		388,632
Rollover		28,265
		1,317,375
Total additions		2,465,091
Deductions from Net Assets Attributed to:		
Benefits paid to participants		1,197,095
Deemed distributions		33,890
Administrative expenses		38,724
Total deductions		1,269,709
Net increase		1,195,382
Net Assets Available for Benefits:		
Beginning of year		13,354,233
End of year	$	14,549,615

See accompanying notes to the financial statements.

NOTE 1 – PLAN DESCRIPTION

The following description of the plan provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Fross Zelnick Lehrman & Zissu P.C. 401(k) and Profit Sharing Plan (formerly known as the Weiss David Fross Zelnick Lehrman Profit Sharing Plan) (the "Plan") was established effective April 1, 1982 as a defined contribution plan for eligible employees of Fross Zelnick Lehrman & Zissu, P.C. (the "Sponsor" and "Employer"), as defined.

Effective June 1, 2000, the Sponsor amended and restated the Plan to ensure continued qualification. Effective January 1, 2002, the Plan was amended to incorporate the changes required by the Economic Growth Tax Relief Reconciliation Act "EGTRRA". Effective January 1, 2008, the Plan was further amended to allow automatic enrollment. Effective January 1, 2009, the Plan was amended and restated to make various clarifying changes. Effective January 1, 2010, the Plan was amended to allow for more frequent date changes in deferral election and investment choices.

It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Eligibility for Participation

All employees are eligible to participate in: (i) the profit-sharing portion of the Plan upon completing one year of service, as defined, provided that they have attained the age of 21, and (ii) the 401(k) portion of the Plan upon completing three months of service, as defined, provided that they have attained the age of 21. The date of enrollment is the 1st day of the quarter of the Plan year coincident with or next following the date the employee met the eligibility requirements or, effective January 1, 2010, more frequently as determined by Plan administrator.

Eligibility for Contribution

I. Salary Deferral Contributions. The maximum contribution for the calendar year 2010 and 2009 was limited to $16,500, plus up to $5,500 in a catch-up contribution for participants of age 50 or over. Participants direct the investment of their contributions into various investment options offered by the Plan. At December 31, 2010, the Plan's investments were maintained in common/collective trusts and mutual funds. At December 31, 2009, the Plan's investments were maintained in 25 separate mutual funds, and a personal choice retirement account. The Plan maintains an individual account for each participant-directed investment showing the participant's interest in each fund. Each participant's share of investment income is allocated on a pro-rata basis.

II. Sponsor Supplemental Contributions. The Sponsor's contributions are made at the discretion of the Sponsor for eligible employees.

Participants file an election designating the proportion in which contributions on their behalf are to be allocated among investment funds. Participants may change their investment options (participant-directed).

NOTE 1 – PLAN DESCRIPTION (Continued)

Participant Accounts

Each participant's account is credited with the employee-elected salary deferral contribution, employer discretionary contributions, qualified distributions from other retirement plans, and an allocation of 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 voluntary contributions plus actual earnings thereon. Vesting of Firm profit sharing contributions are as follows:

Vesting schedule

Year of Service	Percentage
Less than 1	0%
1	25%
2	50%
3	75%
4	100%

Distributions

Upon retirement (age 65 is normal retirement age), death, disability or termination of employment, participants or designated beneficiaries will receive their participating interests in a single lump-sum amount equal to the value of their account.

Notes Receivable from Participants

Participants are permitted to take loans from the Plan. Participants are allowed to borrow up to one-half of their vested interest up to a maximum of $50,000 pursuant to the Plan agreement. The loans have terms that range from one to five years, as defined, are secured by the balance in the participant's accounts and bear interest at a rate set by Trustees, which is currently 1% over the prime rate.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts

At December 31, 2010 and 2009, forfeited non-vested accounts totaled $31,655 and $24,888 respectively. These accounts will be reallocated to participants in the following year based on percentage of compensation.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

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 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. Dividend income is 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.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Administrative expenses of $38,724 are paid by the Plan. Certain additional administrative expenses are paid by the Plan Sponsor.

Subsequent Events

Plan administrator has evaluated, for potential recognition and disclosure, events subsequent to the date of the statement of net assets available for benefits through October 6, 2011, the date the financial statements were available to be issued.

Recent Accounting Pronouncements

In September 2009, the Financial Accounting Standards Board ("FASB") issued an update for Investment in Certain Entities that Calculate Net Asset Value per Share. This update provides guidance on estimating the fair value of a company's investments in investment companies when the investment does not have a readily determinable fair value. It permits the use of the investment's net asset value as practical expedient to determine fair value. This guidance also requires additional disclosure of the attributes of these investments such as the nature of any restrictions on the reporting entity's ability to redeem its investment, the unfunded commitments; and the investment strategies of the investees. This guidance is effective for periods ending after December 15, 2009. The adoption did not have a material impact on the Plan's financial condition or results of operations.

In January 2010, the FASB issued updated guidance to improve disclosures regarding fair value measurements. This updated guidance requires separate disclosure of significant transfers between Level 1 and Level 2 and reasons for the transfers and clarified existing disclosure requirements related to the level of disaggregation of fair value measurements for each class of assets and liabilities. Disclosures regarding the valuation techniques and inputs used to measure fair value for both recurring and nonrecurring fair value measurements for assets and liabilities in both Level 2 and 3 are also required. The new disclosures and clarifications of existing disclosures were adopted by the Plan as of January 1, 2010 and did not have a material impact on the financial statements.

In addition, this updated guidance also requires disclosure on a gross basis of purchases, sales, issuances, and settlements within Level 3 rather than as one net amount. This requirement is effective for Plan years beginning after December 15, 2010. The Plan's management does not expect the adoption to have a material impact on the Plan's financial statements.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In September 2010, the FASB issued updated guidance that requires participant loans to be classified as "notes receivable from participants", which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. As required by the guidance, the plan has applied the guidance retrospectively. The Plan has reclassified participant loans receivable to be a part of total receivables in the statement of net assets and removed the participant loans receivable from the fair value measurements disclosure. The adoption of this guidance did not have a material impact on the financial statements. For the year ended December 31, 2009, participant loans of $276,500 were reclassified from participant-directed investments to notes receivable from participants.

NOTE 3 – INVESTMENTS – UNAUDITED INFORMATION PREPARED AND CERTIFIED BY CUSTODIAN

Effective May 7th, 2011, assets held by custodian, Charles Schwab Trust Company, were transferred to Wells Fargo Bank, N.A. and now are administered by the new custodian.

The net investment income from the investment in the custodian accounts consists of interest, dividends, and realized and unrealized appreciation or depreciation in market value of the investments, net of investment expenses.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the Custodians for the year ended December 31, 2010:

Investments at fair value at December 31, 2010 are as follows:

Cash	$	1,683
Mutual funds		7,312,740
Investments in common/collective trusts		6,400,842
	$	13,715,265

The following investments represent 5% or more of the Plan's participant-directed net assets at December 31, 2010:

Manning & Napier Pro Mix Maximum Trust	$ 1,596,114
Pimco Total Return Fund	$ 1,186,637
Wells Fargo Equity Index G	$ 1,626,763
Wells Fargo Stable Return Fund G	$ 819,994
American Funds EuroPacific Growth R3	$ 2,287,903

The Plan's investment (including gains and losses on investments bought and sold as well as held during the year), appreciated in value for the year ended December 31, 2010:

Net appreciation in fair value of investments	$	1,029,429
Dividends and interest income		96,921
Total	$	1,126,350

NOTE 4 – INVESTMENTS

Investments at fair value at December 31, 2009 are as follows:

	2009
Cash	$ 31,425
Money market funds	1,093,698
Mutual funds	10,338,746
Common stocks	1,196,440
	$ 12,660,309

The following investments represent 5% or more of the Plan's participant-directed net assets at December 31, 2009:

Artisan International Fund	$ 991,706
DWS Equity 500 Index Fund S	$ 1,323,101
Fidelity Growth Company Fund	$ 819,876
Vanguard Fixed Income Short-term Treasury Fund	$ 1,190,330
Kinetics Small Cap Opportunities Fund	$ 652,352

NOTE 5 – FAIR VALUE MEASUREMENTS

FASB ASC 820, "Fair Value Measurements," 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 measurement) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the assets or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Common Stocks:

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

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Money Market Funds:

Valued at the price of $1 per share for the shares held by the Plan at year end.

Mutual Funds:

Valued at the net asset value "NAV" of shares held by the Plan at year end based upon quoted market prices determined in an active market.

Common Collective Trust Funds:

There are no readily available market quotations for these funds. The funds are valued at their net asset value per unit on valuation date. The net asset value, or price per unit, of each underlying investment is determined each business day. The funds have the ability to redeem their investment in the underlying trusts at net assets value, each business day, without restriction or notice of redemption.

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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2010 and 2009:

	Assets at fair value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Cash	$ 1,683	$ -	$ -	$ 1,683
Mutual funds:				
International stock	2,287,053	-	-	2,287,053
Small cap stock	855,080	-	-	855,080
Mid cap stock	640,965	-	-	640,965
Core stock growth	1,480,037	-	-	1,480,037
Core stock value	35,900	-	-	35,900
Short-Term fixed income	2,013,705	-	-	2,013,705
Total Mutual Funds	7,312,240	-	-	7,312,240
Common collective trust funds:				
Target date common collective trust funds (1)	-	580,779	-	580,779
Common collective trust fund - maximum (2)	-	1,596,114	-	1,596,114
Common collective trust fund - extended (3)	-	364,632	-	364,632
Common collective trust fund - moderate (4)	-	28,206	-	28,206
Index stock (5)	-	1,626,763	-	1,626,763
Core bond (6)	-	1,384,354	-	1,384,354
Stable Income (7)	-	819,994	-	819,994
Total common collective trust funds	-	6,400,842	-	6,400,842
Total assets at fair value	$7,314,423	$6,400,842	$ -	$13,715,265

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

(1) The objective of these funds is to provide long-term capital growth and to moderate volatility consistent with its current asset allocation. The funds invest in one or two of the manager's lifestyle funds with similar investment objectives and primarily in fixed income securities.
(2) The objective of the fund is to provide long-term growth of capital. This fund invests primarily in common stocks, but may invest to a lesser extent in fixed income securities.
(3) The objective of the fund is to provide long-term growth of capital and to provide preservation of capital. The fund invests primarily in common stocks but may also invest a substantial portion of assets in long-term, fixed income securities.
(4) The objective of the fund is to provide equal emphasis on long-term growth of capital and preservation of capital. The fund invests primarily in common stocks and intermediate- to long-term fixed income securities.
(5) The objective of the fund is to track the performance of a benchmark index that measures the investment return of domestic large capitalization stocks.
(6) The objective of the fund is to seek maximum total return, consistent with preservation of capital and prudent investment management.
(7) The objective of the fund is the safety of principal and consistency of returns with minimal volatility by investing in book value investment instruments such as Guaranteed Investment Contracts (GICs), Bank Investment Contracts (BICs), security-backed contracts and money market funds.

	Assets at fair value as of December 31, 2009			
	Level 1	Level 2	Level 3	Total
Cash	$ 31,425	$ -	$ -	$ 31,425
Money market funds	-	1,093,698	-	1,093,698
Mutual funds				
Growth funds	3,033,288	-	-	3,033,288
Index funds	1,484,454	-	-	1,484,454
Fixed income funds	2,674,834	-	-	2,674,834
Bond funds	405,047	-	-	405,047
Equity funds	1,265,814	-	-	1,265,814
International funds	1,455,306	-	-	1,455,306
Real estate funds	20,003	-	-	20,003
Total mutual funds	10,338,746	-	-	10,338,746
Common stocks				
Industrials	223,227	-	-	223,227
Financial services	427,093	-	-	427,093
Energy	143,038	-	-	143,038
Utilities	85,933	-	-	85,933
Media	116,266	-	-	116,266
Consumer	100,305	-	-	100,305
Other	100,578	-	-	100,578
Total common stocks	1,196,440	-	-	1,196,440
Total assets at fair value	$ 11,566,611	$ 1,093,698	$ -	$ 12,660,309

NOTE 6 – PLAN TERMINATION

Although it has not expressed any intent to do so, the Sponsor reserves the right to amend or terminate the Plan. Upon termination of the Plan, all assets of the Plan must be used for the exclusive benefit of participants.

NOTE 7 – RELATED-PARTY TRANSACTIONS

Certain Plan assets are invested in the Wells Fargo Equity Index G and Wells Fargo Stable Return Fund G. Wells Fargo is the Custodian of the Plan assets, and therefore, these transactions qualify as party-in-interest transactions. Also, certain Plan assets are invested in the Manning & Nappier Target Trust Funds, Manning & Nappier Pro Mix Moderate Trust, Manning & Nappier Extended Trust and Manning & Nappier Pro Mix Maximum Trust. Manning & Nappier is the investment management advisor for the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 8 –TAX STATUS

The Internal Revenue Service has determined and informed the company by a letter dated October 26, 2009, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC 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 Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

NOTE 9 – 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 change could materially affect participants' account balances and the reported amounts in the statement of net assets available for benefits.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
E.I.N. # 13-3106281
PLAN # 002

December 31, 2010

(a)	Identity of Issue, Borrower, Lessor, or Similar Party (b)	Description of Investment (c)	Cost ** (d)	Current Value (e)
	Cash	Cash		$ 1,683
	American Beacon Large Cap Value Advisor	Mutual fund		35,900
	American Funds EuroPacific Growth R3	Mutual fund		2,287,053
	American Funds Growth Fund of America R3	Mutual fund		1,480,037
	Aston Optimum Cap N	Mutual fund		640,965
	Royce Premier Fund (Service Class)	Mutual fund		855,080
	Vanguard Short Term Treasury	Mutual fund		2,013,705
	Pimco Total Return Fund	Common collective trust		1,186,637
	Vanguard Total Bond Market Index	Common collective trust		197,717
*	Wells Fargo Equity Index G	Common collective trust		1,626,763
*	Wells Fargo Stable Return Fund G	Common collective trust		819,994
*	Manning & Napier Pro Mix Moderate Trust	Common collective trust		28,206
*	Manning & Napier Pro Mix Extended Trust	Common collective trust		364,632
*	Manning & Napier Pro Mix Maximum Trust	Common collective trust		1,596,114
*	Manning & Napier Retirement Target 2050 Trust	Common collective trust		41,234
*	Manning & Napier Retirement Target 2040 Trust	Common collective trust		32,516
*	Manning & Napier Retirement Target 2030 Trust	Common collective trust		222,180
*	Manning & Napier Retirement Target 2020 Trust	Common collective trust		284,849
	Investments, at fair value			$ 13,715,265
*	Notes receivable from participants	Interest rates (4.25% - 10.25%) Due 8/15/11 - 08/21/36		$ 326,719

* Indicates party-in-interest to the Plan.
** Cost information omitted with respect to participant or beneficiary directed transactions.

FROSS ZELNICK LEHRMAN & ZISSU, P.C.
401(k) AND PROFIT SHARING PLAN

Schedule H, LINE 4(i) - Schedule of Assets (Acquired and Disposed of Within Year)
E.I.N. # 13-3106281
PLAN # 002

AS OF DECEMBER 31, 2010

Identity of Issue, Borrower, Lessor or Similar Party (a)	Description of Investment Including Maturity Date, Rate of Interest, Collateral or maturity Value (b)	Number of Shares/Units (b)	Cost of Acquisitions (c)	Proceeds of Dispositions (d)
Wachovia Diversified Stable	Mutual fund	3478	$ 1,211,337	$ 1,215,564

See independent auditors' report.