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
GLENWOOD MANAGEMENT CORPORATION 401(K) SAVINGS PLA

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1989

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
GLENWOOD MANAGEMENT CORP.

1200 UNION TURNPIKE
NEW HYDE PARK, NY 11040

2b Employer Identification Number (EIN)
11-1975833

2c Sponsor's telephone number
718-343-6400

2d Business code (see instructions)
541990

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.	10/14/2011	MAUREEN DOWELL
	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")
GLENWOOD MANAGEMENT CORP.

1200 UNION TURNPIKE
NEW HYDE PARK, NY 11040

3b Administrator's EIN
11-1975833

3c Administrator's telephone number
718-343-6400

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**	458
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**	479
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	9
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	488
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	488
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	263
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
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 2J 2F 2G 2K 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)	X	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)	X	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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
GLENWOOD MANAGEMENT CORPORATION 401(K) SAVINGS PLA

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
GLENWOOD MANAGEMENT CORP.

D Employer Identification Number (EIN)
11-1975833

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	(g) To
04-1590850	65935	FL 51545	488	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
84373	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
HOWARD ZODICOFF
300 GARDEN CITY PLZ STE 2
GARDEN CITY, NY 11530

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code
37196			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
STANLEY R NADEL
300 GARDEN CITY PLZ STE 2
GARDEN CITY, NY 11530

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	(d) Purpose	(e) Organization code
37196			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

STANLEY NADEL
GARDEN CITY PLZ STE 252
GARDEN CITY, NY 11530-3330

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
6066			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

HOWARD ZODICOFF
GARDEN CITY PLZ STE 252
GARDEN CITY, NY 11530-3330

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
3915			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	14125223

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	5800362
c	Additions: (1) Contributions deposited during the year	7c(1)	1844047		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	188751		
	(4) Transferred from separate account	7c(4)	279442		
	(5) Other (specify below)	7c(5)	195254		
	▶ LN INT, LN PRIN, LOAN DEFAULT, LOAN				
	(6) Total additions			7c(6)	2507494
d	Total of balance and additions (add **b** and **c(6)**)			7d	8307856
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	212795		
	(2) Administration charge made by carrier	7e(2)	26210		
	(3) Transferred to separate account	7e(3)	1297216		
	(4) Other (specify below)	7e(4)	84565		
	▶ LN DISTRIB				
	(5) Total deductions			7e(5)	1620786
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	6687070

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
GLENWOOD MANAGEMENT CORPORATION 401(K) SAVINGS PLA

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GLENWOOD MANAGEMENT CORP.

D Employer Identification Number (EIN)
11-1975833

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).. . . . . [X] 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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(b) Enter name and EIN or address of person who provided you disclosure 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)

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(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?
52 60 63 64 68 72 99	CONTRACT ADMINISTRATOR	59580	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SEL DVRSFD VAL LMS SYLS/BRDYWN 01-0821120	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREMIER FOCUSED INTL BARING 02-0754273	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREMIER CORE BOND BABSON 04-3277549	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT INDEXED EQTY NORTHRN TRUST 04-3410047	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SEL MID CAP GR WELLINGTON/TURNER 04-3464203	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT SM CAP GR W&R/WELLINGTON 04-3464205	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT FOCUSED VALUE HARRIS 04-3512590	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT MID CAP GR II TRP/FRONTIER 04-3512596	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
SELECT VALUE EQUITY PYRAMIS 04-3557001	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60 99	0

(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.
GLOBAL ALLOCATION OFI 13-6977079	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
RETIREMENT 2010 T. ROWE PRICE 20-0001631	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
RETIREMENT 2020 T. ROWE PRICE 20-0001634	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
RETIREMENT 2030 T. ROWE PRICE 20-0001636	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
RETIREMENT 2040 T. ROWE PRICE 20-0001638	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
ADV SPEC MID CAP VAL WELLS FARGO 39-1947244	BASIS POINTS * PLAN ASSETS

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
MASSACHUSETTS MUTUAL LIFE INS. CO.	72	0

(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.
PREMIER GLOBAL OFI 51-0529334	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60	0

(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.
RETIREMENT INCOME T. ROWE PRICE 56-2294396	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	60 99	0

(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.
GLOBAL STRATEGIC INCOME OFI 84-1120195	BASIS POINTS * PLAN ASSETS

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
GLENWOOD MANAGEMENT CORPORATION 401(K) SAVINGS PLA

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
GLENWOOD MANAGEMENT CORP.

D Employer Identification Number (EIN)
11-1975833

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: SIA-AC SELECT SM CAP GR

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-012	P	822222

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AE PREMIER CORE BOND

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-014	P	1211423

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AQ SEL MID CAP GR

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-023	P	10789

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AT SELECT MID CAP GR II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-026	P	1068987

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AV SELECT FOCUSED VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-027	P	1384980

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AW SELECT VALUE EQUITY

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-156	P	4064388

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-FG PREMIER FOCUSED INTL

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

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)
04-1590850-386	P	126037

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-FX PRM MAIN ST SM/MID CAP			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-461	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	87602
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HK SEL DVRSFD VAL			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-315	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	50440
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O8 GLOBAL STRATEGIC INCOME			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-094	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	201432
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OB GLOBAL ALLOCATION			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-096	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	999696
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OC PREMIER CAPITAL APPRECIATION			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-097	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	892857
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OD PREMIER GLOBAL			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-098	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1583272
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RR ADV SPEC MID CAP VAL			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 04-1590850-370	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	91878
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-RT RETIREMENT INCOME			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 90-0342299-033	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10599
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ST RETIREMENT 2010			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 90-0342299-035	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49705
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VT RETIREMENT 2020			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE			
c EIN-PN 90-0342299-036	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	3490

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XT RETIREMENT 2030

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-037	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 245548

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YG PREMIER MONEY MARKET

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-139	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YX SELECT INDEXED EQTY

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 04-1590850-150	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1058456

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ZT RETIREMENT 2040

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE

c EIN-PN 90-0342299-039	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 161423

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

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
GLENWOOD MANAGEMENT CORPORATION 401(K) SAVINGS PLA

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GLENWOOD MANAGEMENT CORP.

D Employer Identification Number (EIN)
11-1975833

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	572561	709072
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	11852817	14125223
(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)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	5800362	6687070
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	18225740	21521365
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	18225740	21521365

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)	234072	
(B) Participants	2a(1)(B)	1609975	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1844047
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)	32228	
(F) Other	2b(1)(F)	188751	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		220979
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(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)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		1829874
	(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)		0
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		3894900
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	527644	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		527644
f	Corrective distributions (see instructions)	2f		8874
g	Certain deemed distributions of participant loans (see instructions)	2g		3177
h	Interest expense	2h		
i	Administrative expenses: **(1)** Professional fees	2i(1)		
	(2) Contract administrator fees	2i(2)	13108	
	(3) Investment advisory and management fees	2i(3)	46472	
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		59580
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		599275
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		3295625
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: FARBER,BLICHT,EYERMAN & HERZOG **(2)** EIN: 11-2424454

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		1000000
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
GLENWOOD MANAGEMENT CORPORATION 401(K) SAVINGS PLA

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GLENWOOD MANAGEMENT CORP.

D Employer Identification Number (EIN)
11-1975833

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): 04-1590850

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):

GLENWOOD MANAGEMENT CORP.
401(K) SAVINGS PLAN

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

GLENWOOD MANAGEMENT CORP. 401(K) SAVINGS PLAN

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Item 27a - Schedule of Assets Held for Investment Purposes	**12 - 14**

Supplemental Schedules Omitted:

The following supplemental schedules were omitted because of the absence of conditions under which they are required:

Item 27b - Schedule of Loans or Fixed Income Obligations
Item 27c - Schedule of Leases in Default or Classified as Uncollectible
Item 27e - Schedule of Nonexempt Transactions
Item 27f - Schedule of Nonexempt Transactions

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INDEPENDENT AUDITOR'S REPORT

To Glenwood Management Corp. 401(k) Savings Plan
New Hyde Park, New York

We were engaged to audit the financial statements of the Glenwood Management Corp. 401(k) Savings Plan as of December 31, 2010 and 2009 and for the years then ended, and the supplemental schedule as of and for the year ended December 31, 2010, as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Mass Mutual Retirement Services, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee, as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustee 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, taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Farber, Blicht, Eyerman & Herzog, LLP

Woodbury, New York
September 20, 2011

GLENWOOD MANAGEMENT CORP. 401 (K) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
Investments at fair value:		
Pooled separate accounts	**$ 14,125,223**	$ 11,852,817
Guaranteed interest accounts	**7,175,694**	6,040,323
Total investments	**21,300,917**	17,893,140
Receivables:		
Notes receivable from participants	**709,071**	572,427
Net assets available for benefits at fair value	**22,009,988**	18,465,567
Adjustment from fair value to contract value of fully benefit responsive investment contracts	**(488,624)**	(239,961)
Net assets available for benefits	**$ 21,521,364**	$ 18,225,606

The accompanying notes are an integral part of the financial statements.

GLENWOOD MANAGEMENT CORP. 401 (K) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
Additions to net assets attributable to:		
Investment income, net of investment expenses:		
Net appreciation in fair value of plan's interest in investments and realized gains	**$ 1,829,874**	$ 2,778,706
Interest income - participant loans	**32,361**	35,540
- portfolio	**188,751**	163,247
Total investment income	**2,050,986**	2,977,493
Contributions:		
Participants'	**1,609,975**	1,591,558
Employer's	**234,072**	230,195
Rollover	**0**	450
Total contributions	**1,844,047**	1,822,203
Total additions	**3,895,033**	4,799,696
Deductions from net assets attributed to:		
Benefits paid to participants	**539,695**	879,152
Administration expenses	**59,580**	48,471
Total deductions	**599,275**	927,623
Net increase	**3,295,758**	3,872,073
Net assets available for benefits:		
Beginning of year	**18,225,606**	14,353,533
End of year	**$ 21,521,364**	$ 18,225,606

The accompanying notes are an integral part of the financial statements.

GLENWOOD MANAGEMENT CORP. 401(K) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

---

1. Description of Plan

The following brief description of the Glenwood Management Corp. 401(K) Savings Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

The Plan is a profit sharing 401(K) salary deferral plan covering all employees of the Glenwood Management Corp. who have completed at least one year of eligible services, as defined in the Plan Document, and are twenty-one years of age or older. The Plan is subject to the provisions of the Employees Retirement Income Security Act of 1974 (ERISA).

a. Sponsorship and administration

The Plan sponsor and administrator is Glenwood Management, Corp. (the "Company"), and the Plan became effective October 1, 1989.

b. Participants accounts

Each participant's account is credited with the participant's voluntary contribution, the Company's matching contributions, any employer discretionary profit-sharing contribution, and Plan earnings, which are allocated proportionately among all participants based on their investment in each fund. Investments are participant directed.

c. Contributions

The Company will contribute annually 25% of the participant's salary deferral contributions but only up to 6% of the participant's compensation. A participant's salary deferral contribution must be at least 1% of compensation and may not exceed 100% of compensation.

d. Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of continuous service. A participant is 100 percent vested after six years of credited service or at the Normal Retirement Date. Upon disability or death, participants become fully vested.

1. Description of Plan (continued)

e. Participant loans

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

f. Payment of benefits

On retirement, a participant may elect to receive benefits by a lump-sum amount in cash, by a joint and survivor annuity, a life annuity made over the remaining life of the participant or payments made over the life of the participant and a designated beneficiary.

g. Forfeitures

Non–vested portions of a participant's account balance will be forfeited when the participant receives a distribution of the entire vested benefits. The forfeited amounts are transferred to a holding account until they are used to reduce participating employers' matching contributions. During the years ended December 31, 2010 and 2009, no forfeitures were used to reduce the participating employers' matching contribution.

h. Plan termination

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

i. Tax status

The Internal Revenue Service has determined and informed the Company by a letter dated March 11, 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.

j. Expenses of the Plan

Administrative expenses of the Plan are paid by the Company.

2. Summary of Accounting Policies

a. Date of Management's Review

Subsequent events were evaluated through September 20, 2011, which is the date the financial statements were available to be issued.

b. Basis of accounting

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

c. Notes receivable from participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

d. 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 4 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. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

e. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles accepted in the United States of America, requires the custodian of the Plan to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expense during the reporting period. Actual results could differ from those estimates.

f. Payment of benefits

Benefits are recorded when paid.

2. Summary of Accounting Policies (continued)

g. Recent pronouncements

The Plan does not anticipate the adoption of recently issued accounting pronouncements will have a significant impact on its statements of net assets available for benefits or its statement of changes in net assets available for benefits.

h. Reclassifications

Certain reclassifications have been made to the 2009 financial statements to conform with the 2010 presentation.

3. Risks and Uncertainties

The Plan invests in a variety of investment funds. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investment will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

4. Fair Value Measurements

The fair value measurement accounting literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of common stocks, certain corporate bonds and U.S. government securities are based on the closing price reported in the active market where the individual securities are traded, when available.

4. Fair Value Measurements (continued)

Level 3 Fair Value Measurements

The guaranteed investment contract with an insurance company is not actively traded and significant other observable inputs are not available. Thus, the fair value of the guaranteed investment contract is determined using an income approach by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

The following tables set forth, by level within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2010 and 2009:

		Fair Value Measurements Using:	
December 31, 2010	**Fair Value**	**Quoted Prices In Active Markets for Identical Assets (Level 1)**	**Significant Unobservable Inputs (Level 3)**
Mutual funds:			
Bond funds	$ 1,412,855	$ 1,412,855	$ 0
Value funds	5,591,685	5,591,685	0
Balanced funds	1,558,063	1,558,063	0
Growth funds	5,562,620	5,562,620	0
Guaranteed investment contract	7,175,694	0	7,175,694
Total	$21,300,917	$ 14,125,223	$7,175,694
December 31, 2009			
Mutual funds:			
Bond funds	$ 1,085,585	$ 1,085,585	$ 0
Value funds	4,740,326	4,740,326	0
Balanced funds	1,200,391	1,200,391	0
Growth funds	4,826,515	4,826,515	0
Guaranteed investment contract	6,040,323	0	6,040,323
Total	$17,893,140	$ 11,852,817	$6,040,323

4. **Fair Value Measurements (continued)**

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the investment contract with insurance company for the years ended December 31, 2010 and 2009:

December 31, 2010

Beginning balance	$6,040,323
Total gains or losses included in changes in net assets available for benefits	188,751
Purchases, sales, issuances & settlements (net)	946,620
Ending balance	$7,175,694
The amount of total gains or losses for the year included in net assets available for benefits attributable to the changes in unrealized gains or losses relating to assets still held at the reporting date.	$ 0

December 31, 2009

Beginning balance	$4,875,243
Total gains or losses included in changes in net assets available for benefits	163,247
Purchases, sales, issuances & settlements (net)	1,001,833
Ending balance	$6,040,323
The amount of total gains or losses for the year included in net assets available for benefits attributable to the changes in unrealized gains or losses relating to assets still held at the reporting date.	$ 0

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2010 and 2009 are reported in net appreciation (depreciation) in fair value of investments.

5. Information Certified By Trustee (Unaudited)

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules that was prepared by MassMutual Retirement Services the trustee of the Plan, and furnished to the Plan administrator. Investments that represent 5% or more of the Plan's net assets are separately identified. The Plan administrator has obtained certifications from the trustee that such information is complete and accurate.

The fair value of investments at December 31, 2010 and 2009 as reported by the Trustee is summarized as follows:

Plan Assets – MassMutual Retirement Services

	2010		2009	
Guaranteed Interest Account	**$ 6,687,069**	**(1)**	$ 5,800,361	(1)
Babson Premiere Core Bond	**1,211,423**	**(1)**	1,056,120	(1)
Oppenheimer Quest Balanced Fund	**999,696**		884,283	(1)
Fidelity Select Value Equity	**4,064,388**	**(1)**	3,520,360	(1)
Northern Trust Select Indexed Equity	**1,058,456**	**(1)**	863,686	
Oppenheimer Premier Capital Appreciation	**892,857**		984,306	(1)
Harris/C & B Select Focused Value	**1,384,980**	**(1)**	1,138,991	(1)
W&R/Wellington Select Small Cap Growth	**822,222**		680,869	
Navellier Select Mid Cap Growth	**10,789**		5,303	
Oppenheimer Premier Growth	**1,583,272**	**(1)**	1,453,570	(1)
Oppenheimer Premier Strategy Income	**201,432**		29,465	
Alliance Bernstein Select Diversified Value	**50,440**		28,792	
Wells Fargo Advanced Mid Cap	**91,878**		52,184	
TRP Select Mid Cap Growth	**1,068,987**	**(1)**	759,895	
Oppenheimer Premier Main St Small Cap	**87,602**		56,269	
Baring Premier Focused International	**126,037**		78,887	
T Rowe Price Retirement 2010	**49,705**		38,987	
T Rowe Price Retirement 2020	**3,490**		2,489	
T Rowe Price Retirement 2030	**245,548**		195,545	
T Rowe Price Retirement 2040	**161,423**		13,874	
T Rowe Price Retirement Income	**10,599**		8,943	
Net Investments	**$20,812,293**		$17,653,179	

(1) Denotes investments that represent 5% or more of the Plan's net assets. During the year ended December 31, 2010, no transactions, or series of transactions, in excess of 5% of Plan assets at the beginning of the year have occurred.

5. Information Certified by Trustee (Unaudited) (continued)

	2010	2009
Changes in net assets:		
Income from investments	**$ 221,112**	$ 198,787
Net appreciation in fair value of investments and realized gains	**1,829,874**	2,778,706
Contributions	**1,844,047**	1,822,203
Withdrawals by participants	**(539,695)**	(879,152)
Total administrative expenses	**(59,580)**	(48,471)

6. Investment Contract with Insurance Company

The Plan entered into a benefit-responsive investment contract with MassMutual called the Guaranteed Interest Account (GIA). MassMutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals or distributions and administrative expenses. The contract is included in the financial statements at fair value as reported to the Plan by MassMutual. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals or distributions and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against the MassMutual contract value for credit risk of the contract issuer. The average yield and crediting interest rates for guaranteed new and old interest accounts were approximately 3.25%, not to fall below 3.00%, during 2010. The crediting interest rates are based on an agreed-upon formula with the issuer and are set annually.

7. Corrective distribution

During 2010 and 2009, refunds of $8,874 and $16,580, respectively, were recorded for contributions made in excess of amounts allowed by the Internal Revenue Service.

8. Related Party Transactions

Certain Plan assets are shares of mutual funds managed by Mass Mutual Life Insurance Company. Mass Mutual Life Insurance Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

SUPPLEMENTARY INFORMATION

GLENWOOD MANAGEMENT CORP. 401(K) SAVINGS PLAN
EIN: 11-1975833 / Plan number: 001 / Schedule H, line 4i

ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2010

b. Identity of Issue Borrower, Lessor or Similar Party	c. Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	d. Cost	e. Current
Guaranteed Interest Account		(*)	$ 6,687,069
Babson Premier Core Bond	Seeks high rate of return that invests through U.S. corporate government obligations	(*)	1,211,423
Oppenheimer Quest Balanced Bond	Seeks capital growth that invests in companies with significant U.S. operations	(*)	999,696
Fidelity Select Value Equity	Seeks long term capital growth that invests in companies it believes are undervalued in the markets	(*)	4,064,388
Northern Trust Select Indexed Equity	Seeks investment results that approximate the rate of return for larger capitalized companies	(*)	1,058,456
Oppenheimer Premier Capital	Seeks long term capital growth that invests in a variety of U.S. stocks	(*)	892,857
Harris/C&B Select Focused Value	Seeks long term capital growth through non-diversified investments in mid market companies with significant discounts	(*)	1,384,980
W&R/Wellington Select Small Cap Growth	Seeks a level of current income that is constant with the preservation of capital	(*)	822,222
Subtotal			$17,121,091

GLENWOOD MANAGEMENT CORP. 401(K) SAVINGS PLAN
EIN: 11-1975833 / Plan number: 001 / Schedule H, line 4i

ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES (Continued)

DECEMBER 31, 2010

b. Identity of Issue Borrower, Lessor or Similar Party	c. Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	d. Cost	e. Current
Balance brought forward			$17,121,091
Navellier Select Mid Cap Growth	Seeks long term capital growth in U.S. stocks of a variety of sizes	(*)	10,789
Oppenheimer Premier Global	Seeks long term appreciation that invests in mid & large cap U.S. and foreign companies	(*)	1,583,272
OFI Institutional Premier Strategic Income	Seeks long term growth investing in U.S. & foreign securities, as well as lower rated, high-yield securities	(*)	201,432
Alliance Bernstein Select Diversified Value	Seeks long-term growth of capital and and income through at least 80% of assets in stocks, convertible stocks and stock rights	(*)	50,440
Wells Fargo Advanced Mid Cap	Seeks long term capital appreciation through mid cap attractive, but not widely recognized companies	(*)	91,878
TRP Select Mid Cap Growth	Seeks growth through companies in the range of either the S&P MidCap 400 or the Russell MidCap Growth index	(*)	1,068,987
Oppenheimer Premier Main St Small Cap	Seeks appreciation through small cap U.S. companies with favorable business trends	(*)	87,602
Baring Premier Focused International	Seeks capital appreciation through investment in a minimum of 30 issuers organized in countries from the EAFE index	(*)	126,037
Subtotal			$20,341,528

GLENWOOD MANAGEMENT CORP. 401(K) SAVINGS PLAN
EIN: 11-1975833 / Plan number: 001 / Schedule H, line 4i

ITEM 27a - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES (Continued)

DECEMBER 31, 2010

b. Identity of Issue Borrower, Lessor or Similar Party	c. Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	d. Cost	e. Current
Balance brought forward			$20,341,528
T Rowe Price Retirement 2010	Seeks capital growth and income through investment in 62.5% in stocks and 37.5% in income funds	(*)	49,705
T Rowe Price Retirement 2020	Seeks capital growth and income through investment in 78% in stocks and 22% in income funds	(*)	3,490
T Rowe Price Retirement 2030	Seeks capital growth and income through investment in 89.5% in stocks and 10.5% in income funds	(*)	245,548
T Rowe Price Retirement 2040	Seeks capital growth and income through investment in 92.5% in stock and 7.5% in income funds	(*)	161,423
T Rowe Price Retirement Income	Seeks capital growth and income through investment in 42.5% in stock and 57.5% in income funds	(*)	10,599
Subtotal			20,812,293
Participant Loans	4.25% - 9.25%		709,071
Total assets held for investment purposes			$21,521,364

Note: Column a. is omitted as not applicable.

(*) Cost information not required as per special rule for certain participant directed transactions.

A Name of Plan	B Three-digit plan Number
Glenwood Management Corporation 401(k) Savings Plan	**001**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Glenwood Management Corp.	**111975833**

Schedule H, line 4i - Schedule of Assets (Held At End of Year)

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	6,687,070	6,687,070
*	MassMutual	Holding Account - SIA-YG	0	0
*	MassMutual	SIA-AC	629,916	822,222
*	MassMutual	SIA-AE	1,033,696	1,211,423
*	MassMutual	SIA-AQ	8,110	10,789
*	MassMutual	SIA-AT	869,243	1,068,987
*	MassMutual	SIA-AV	1,021,298	1,384,980
*	MassMutual	SIA-AW	3,435,831	4,064,388
*	MassMutual	SIA-FG	119,519	126,037
*	MassMutual	SIA-FX	71,616	87,602
*	MassMutual	SIA-HK	44,270	50,440
*	MassMutual	SIA-O8	189,186	201,432
*	MassMutual	SIA-OB	841,775	999,696
*	MassMutual	SIA-OC	815,578	892,857
*	MassMutual	SIA-OD	1,271,313	1,583,272
*	MassMutual	SIA-RR	71,669	91,878
*	MassMutual	SIA-RT	8,220	10,599
*	MassMutual	SIA-ST	37,378	49,705
*	MassMutual	SIA-VT	3,044	3,490
*	MassMutual	SIA-XT	219,101	245,548
*	MassMutual	SIA-YX	925,280	1,058,456
*	MassMutual	SIA-ZT	144,290	161,423
	Participant Loans	4.250000 - 9.250000	0	709,071

A Name of Plan	B Three-digit plan Number
Glenwood Management Corporation 401(k) Savings Plan	001
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Glenwood Management Corp.	111975833

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Premier Capital App (OFI) separate acct (SIA-OC).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Premier Focused Intl (Baring) separate acct (SIA-FG).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Premier Global (OFI) separate acct (SIA-OD).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Prm Main St Small Cap (OFI Inst) separate acct (SIA-FX).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Sel Dvrsfd Val (Lms Syls/Brdywn) separate acct (SIA-HK).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Sel Mid Cap Gr (Wllgtn/Turner) separate acct (SIA-AQ).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Focused Value (Harris) separate acct (SIA-AV).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frntr) separate acct (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Sm Cap Gr (W&R/Wellington) separate acct (SIA-AC).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Value Equity (Pyramis) separate acct (SIA-AW).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Global Allocation (OFI) separate account (SIA-OB).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Premier Capital Appreciation (OFI) separate account (SIA-OC).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Premier Focused Intl (Baring) separate account (SIA-FG).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Prm Main St Small Cap

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Massachusetts Mutual Life Insurance Company	041590850	(OFI Inst) separate account (SIA-FX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Sel Dvrsfd Val (Lms Syls/Brdywn) separate account (SIA-HK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Sel Mid Cap Gr (Wellington/Turner) separate account (SIA-AQ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select Focused Value (Harris) separate account (SIA-AV).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select Sm Cap Gr (W&R/Wellington) separate account (SIA-AC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select Value Equity (Pyramis) separate account (SIA-AW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Capital Appreciation (OFI) separate account (SIA-OC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Focused Intl (Baring) separate account (SIA-FG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Global (OFI) separate account (SIA-OD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Money Market (Babson) separate account (SIA-YG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Prm Main St Small Cap (OFI Inst) separate account (SIA-FX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel Dvrsfd Val (Lms Syls/Brdywn) separate account (SIA-HK).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel Mid Cap Gr (Wellington/Turner) separate account (SIA-AQ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Focused Value (Harris) separate account (SIA-AV).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Indexed Eqty (Northrn Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Sm Cap Gr (W&R/Wellington) separate account (SIA-AC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Value Equity (Pyramis) separate account (SIA-AW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Premier Global (OFI) separate account (SIA-OD).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (13 basis points * plan assets) with respect to the mutual fund underlying the Select Value Equity (Pyramis) separate account (SIA-AW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Premier Focused Intl (Baring) separate account (SIA-FG).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (16 basis points * plan assets) with respect to the mutual fund underlying the Sel Dvrsfd Val (Lms Syls/Brdywn) separate account (SIA-HK).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (16 basis points * plan assets) with respect to the mutual fund underlying the Sel Mid Cap Gr (Wellington/Turner) separate account (SIA-AQ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (18 basis points * plan assets) with respect to the mutual fund underlying the Select Indexed Eqty (Northrn Trust) separate account (SIA-YX).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (27 basis points * plan assets) with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-AT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (28 basis points * plan assets) with respect to the mutual fund underlying the Select Focused Value (Harris) separate account (SIA-AV).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (31 basis points * plan assets) with respect to the mutual fund underlying the Select Sm Cap Gr (W&R/Wellington) separate account (SIA-AC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (6 basis points * plan assets) with respect to the mutual fund underlying the Premier Core Bond (Babson) separate account (SIA-AE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Global Strategic Income (OFI) separate account (SIA-O8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to the mutual fund underlying the Global Allocation (OFI) separate account (SIA-OB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (30 basis points * plan assets) with respect to the mutual fund underlying the Adv Spec Mid Cap Val (Wells Fargo) separate account (SIA-RR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Global Allocation (OFI) separate account (SIA-OB).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Global Strategic Income (OFI) separate account (SIA-O8).
OppenheimerFunds	136977079	MassMutual provided the Plan with the required written disclosure for Management Fees received by OppenheimerFunds with respect to the mutual fund underlying the Global Allocation (OFI) separate account (SIA-OB).
OppenheimerFunds	136977079	MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Global Allocation (OFI) separate account (SIA-OB).
OppenheimerFunds	841120195	MassMutual provided the Plan with the required written disclosure for Management Fees received by OppenheimerFunds with respect to the mutual fund underlying the Global Strategic Income (OFI) separate account (SIA-O8).
OppenheimerFunds	841120195	MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Global Strategic Income (OFI) separate account (SIA-O8).
T. Rowe Price	200001631	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST).
T. Rowe Price	200001631	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST).
T. Rowe Price	200001634	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT).
T. Rowe Price	200001634	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT).
T. Rowe Price	200001636	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT).
T. Rowe Price	200001636	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT).
T. Rowe Price	200001638	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT).
T. Rowe Price	200001638	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT).

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T. Rowe Price	562294396	MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT).
T. Rowe Price	562294396	MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT).
Wells Fargo Advantage	391947244	MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo Advantage with respect to the mutual fund underlying the Adv Spec Mid Cap Val (Wells Fargo) separate account (SIA-RR).
Wells Fargo Advantage	391947244	MassMutual provided the plan with the required written disclosure for Other Fees received by Wells Fargo Advantage with respect to the mutual fund underlying the Adv Spec Mid Cap Val (Wells Fargo) separate account (SIA-RR).
Wells Fargo Advantage	391947244	MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Wells Fargo Advantage with respect to the mutual fund underlying the Adv Spec Mid Cap Val (Wells Fargo) separate account (SIA-RR).

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