Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BENESCH, FRIEDLANDER, COPLAN & ARONOFF L.L.P. MONEY PURCHASE PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1989

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
BENESCH FRIEDLANDER COPLAN& ARONOF

200 PUBLIC SQUARE, SUITE 2300
CLEVELAND, OH 44114-2378

2b Employer Identification Number (EIN) 34-6596918

2c Sponsor's telephone number 216-363-4500

2d Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2011	JOHN H. BANKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2011	JOHN H. BANKS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") BENESCH FRIEDLANDER COPLAN& ARONOF 200 PUBLIC SQUARE, SUITE 2300 CLEVELAND, OH 44114-2378	**3b** Administrator's EIN 34-6596918 **3c** Administrator's telephone number 216-363-4500

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:		**4b** EIN
a Sponsor's name		**4c** PN
5 Total number of participants at the beginning of the plan year	**5**	308
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**	274
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	67
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	341
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	341
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	341
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	15
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:
2C 3B

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

9a Plan funding arrangement (check all that apply)	**9b** Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	**(1)** ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	**(2)** ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	**(3)** ☒ Trust
(4) ☐ General assets of the sponsor	**(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	**b General Schedules**
(1) ☒ **R** (Retirement Plan Information)	**(1)** ☒ **H** (Financial Information)
(2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)** ☐ **I** (Financial Information – Small Plan)
	(3) ☐ ___ **A** (Insurance Information)
	(4) ☐ **C** (Service Provider Information)
(3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)** ☒ **D** (DFE/Participating Plan Information)
	(6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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
BENESCH, FRIEDLANDER, COPLAN & ARONOFF L.L.P. MONEY PURCHASE PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BENESCH FRIEDLANDER COPLAN& ARONOF

D Employer Identification Number (EIN)
34-6596918

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: MASTER TRUST AGREEMENT

b Name of sponsor of entity listed in (a): BENESCH,FRIEDLANDER,COPLAN&ARONOFF

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)
34-6596918-050	M	29317320

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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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)	Financial 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), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **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
BENESCH, FRIEDLANDER, COPLAN & ARONOFF L.L.P. MONEY PURCHASE PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BENESCH FRIEDLANDER COPLAN& ARONOF

D Employer Identification Number (EIN)
34-6596918

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)	1970610	2206901
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	24061208	29317320
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	26031818	31524221
Liabilities			
g Benefit claims payable	1g	393067	300795
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	393067	300795
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	25638751	31223426

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)	2206901	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	1967664	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		4174565
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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
(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)		

		(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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		2835652
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		7010217
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1425542	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1425542
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1425542
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5584675
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

(1) Name: LIBMAN, GOLDSTINE, KOPPERMAN & WOLF **(2)** EIN: 34-1085938

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		10000000
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)	Retirement Plan 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 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.**	**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
BENESCH, FRIEDLANDER, COPLAN & ARONOFF L.L.P. MONEY PURCHASE PENSION PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
BENESCH FRIEDLANDER COPLAN& ARONOF

D Employer Identification Number (EIN)
34-6596918

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**

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): 84-0467907 _____

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** 17

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** 2206901

b Enter the amount contributed by the employer to the plan for this plan year **6b** 2206901

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** 0

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):

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):

LIBMAN ▷ GOLDSTINE
KOPPERMAN & WOLF INC.
ACCOUNTANTS AND CONSULTANTS

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Financial Statements
As of December 31, 2010 and 2009

Together With Independent Auditor's Report

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Index to Financial Statements
December 31, 2010 and 2009

Independent Auditor's Report

Financial Statements:

Statements of Net Assets Available for Benefits as of December 31, 2010 and 2009

Statements of Changes in Net Assets Available for Benefits for the Years Ended December 31, 2010 and 2009

Notes To Financial Statements

LIBMAN ▸ GOLDSTINE
KOPPERMAN & WOLF INC.
ACCOUNTANTS AND CONSULTANTS

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Cleveland OH 44114
Tel 216.373.2500
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Independent Auditor's Report

To the Executive Committee of
Benesch, Friedlander, Coplan and Aronoff LLP:

We were engaged to audit the financial statements of the Benesch, Friedlander, Coplan and Aronoff LLP Money Purchase Pension Plan as of December 31, 2010 and 2009, and for the years ended December 31, 2010 and 2009 as listed in the accompanying index. These financial statements are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by U.S. Bank, N.A. and Reliance Trust Company, the custodians of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the custodians hold the Plan's investment assets and execute investment transactions. The plan administrator has obtained certifications from the custodians as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the custodians 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 taken as a whole. The form and content of the information included in the financial statements, other than that derived from the information certified by the custodians, 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.

Libman, Goldstine, Kopperman + Wolf

Cleveland, Ohio
October 6, 2011

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

	2010	2009
ASSETS		
Investment in Master Trust Agreement for the Benesch, Friedlander, Coplan and Aronoff Money Purchase Pension Plan and Elective Savings Plan	$ 29,227,266	$ 24,015,440
Receivables:		
Employer contribution receivable	2,206,901	1,970,610
Notes receivable from participants	90,054	45,768
NET ASSETS AVAILABLE FOR BENEFITS	$ 31,524,221	$ 26,031,818

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

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2010 and 2009

	2010	2009
ADDITIONS:		
Net investment income	$ 2,835,652	$ 4,116,170
Contributions-		
Participant rollovers	1,967,664	-
Employer contributions	2,206,901	1,970,610
Total Contributions	4,174,565	1,970,610
Total Additions	7,010,217	6,086,780
DEDUCTIONS:		
Benefits paid to participants	1,517,814	1,346,319
NET ADDITIONS	5,492,403	4,740,461
NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR	26,031,818	21,291,357
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 31,524,221	$ 26,031,818

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

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Notes to Financial Statements
December 31, 2010 and 2009

1. SUMMARY OF THE PLAN:

General

The Money Purchase Pension Plan became effective on January 1, 1989. Eligible participants are those employees who have completed one year of service and have attained age 21. The Firm makes an annual contribution to the Plan for each eligible participant. The amount of the contribution is determined under a formula that takes into account the participants' age, compensation and employment certification. The minimum contribution percent of compensation is 3%. The minimum funding requirements, net of forfeitures, for the plan years ended December 31, 2010 and 2009 were determined to be $2,206,901 and $1,970,610, respectively. Each participant's account is credited with the employer's contributions, his or her pro rata share of the Plan's investment earnings and, if applicable, interest on a loan outstanding to the participant.

The Plan was amended effective March 1, 2010, to allow former employees and partners of Dann, Pecar, Newman & Kleiman, P.C. to become participants in the Plan. The Plan was also amended to permit rollover contributions from the former employees and partners of Dann, Pecar, Newman & Kleiman, P.C.

Vesting

Vesting percentages as of December 31, 2010 and 2009 are based on the following schedule:

Years of Service	Vested Percentage
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

The Plan was amended effective March 1, 2011, to provide for the following vesting schedule:

Years of Service	Vested Percentage
Less than 2	0%
2 and over	100%

Participants who terminate employment with the Firm and are not fully vested will forfeit the unvested portion of their account. These forfeited amounts are generally used to reduce the Firm's contribution required for the plan year in which the forfeiture occurs. The forfeited amounts used to reduce the Firm's contribution for the plan years ending December 31, 2010 and 2009 were $65,025 and $26,544, respectively.

Payment of Benefits

On termination of service, a participant may receive annuity payments or a lump-sum distribution equal to the value of his or her account. A participant may elect (no more often than once per year) a distribution of 25% or more of his or her account at age 55 and with 5 years of service, as defined. Distributions will commence upon a participant's normal retirement date, as defined; however, a participant who has attained age 65, but has not yet attained age 70, and has retired from employment with the firm, may elect, one time per plan year to withdraw all or any portion of his or her account.

Loans

Participants may borrow from their fund accounts, according to the terms of the plan, an amount limited to the lesser of fifty percent (50%) of their vested account balance or $50,000. Repayment of a Plan loan to an employee is made through payroll deductions, and for partners, repayment installments are at least quarterly. A reasonable rate of interest is determined by Plan management. At December 31, 2010 and 2009 outstanding loans bore interest rates from 4.25% to 9.25%.

Termination

Although the Firm has not expressed any intent to do so, it 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, any unvested participant balances would become fully vested.

2. CREATION OF THE MASTER TRUST AGREEMENT:

Benesch, Friedlander, Coplan and Aronoff LLP (the Firm), adopted its Target Benefit Plan effective January 1, 1989. At that time, a Master Trust (Trust) was established, combining the assets of the previously existing Elective Savings Plan and the new Target Benefit Plan. Effective January 1, 1994, the Target Benefit Plan was renamed the Benesch, Friedlander, Coplan and Aronoff LLP Money Purchase Pension Plan.

Supplemental Schedules Required by the Department of Labor:

The supplemental schedule of assets held for investment purposes and schedule of reportable transactions that are required by the Department of Labor are included in the Form 5500 filing of the Master Trust Agreement of Benesch, Friedlander, Coplan and Aronoff Elective Savings Plan and Money Purchase Pension Plan and are therefore excluded from these financial statements.

3. SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The accounting records of the Plan and Master Trust are maintained on the accrual basis method of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Notes Receivable from Participants

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

Use of Estimates

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

Allocation of Trust Activities

Investment income other than loan interest is allocated based on beginning balances of each participant account (excluding the loan account), including contributions and forfeitures allocated on or before the preceding valuation date. Investment income is allocated quarterly.

Interest on participants loans are allocated to each borrowing participant according to individual loan terms.

Administrative Expenses

Administrative expenses other than amounts paid to investment managers, custodians and record keepers have been paid by the Firm.

Reclassification

Certain amounts shown on the financial statements for December 31, 2009 have been reclassified on these financial statements in order to conform with the December 31, 2010 presentation.

4. FINANCIAL DATA CERTIFIED BY THE PLAN'S CUSTODIANS:

Effective August 11, 2007, custody of most of the trust's assets was transferred from U.S. Bank, N.A. to Reliance Trust Company, due to the sale of certain of U.S. Bank's business units to Great-West Life and Annuity Insurance Company. Custody of certain of the trust's assets has been maintained by U.S. Bank, N.A. (who was the sole custodian prior to August 11, 2007).

Information certified by the custodians includes investments held and their market values as reported in the Statements of Net Assets Available for Benefits, and contributions by employees, investment income, and distributions for plan participants as reported in the Statements of Changes in Net Assets Available for Benefits. No auditing procedures were performed by the independent public accountants with respect to the information certified as complete and accurate by the custodians.

The custodians have certified as to the completeness and accuracy of the investments they hold, changes in net assets arising from said investment activities, the schedule of assets held for investment purposes and the schedule of reportable transactions as of and for the years ended December 31, 2010 and 2009.

5. FAIR VALUE MEASUREMENTS:

FASB ASC 820 (formerly FASB Statement No. 157, "Fair Value Measurements") establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for the identical assets or liabilities in active markets that the Plan has the ability to access.

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

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

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

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

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

The valuation of investments has been provided by U.S. Bank, N.A. and Reliance Trust Company, the custodians, and represents fair value. Mutual funds are valued at the net asset value of shares held by the Plan at year-end. U.S. Government and agencies securities, corporate and foreign debt obligations, and domestic and foreign stocks are valued at the closing price reported on the active

market on which the individual securities are traded. Partnership interests are valued by independent pricing agencies based on the fair value of underlying securities held by the partnerships.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. The Master Trust invests in stocks and bonds with varying degrees of risk, such as interest rate, credit and overall market volatility risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the Statements of Net Assets Available for Plan Benefits.

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

Assets at Fair Value as of December 31, 2010

	Level 1	Level 2	Level 3	Total
Money market funds	$ 1,090,488	$ -	$ -	$ 1,090,488
U.S. Government and agencies securities	4,191,341	-	-	4,191,341
Corporate obligations	1,394,443	-	-	1,394,443
Municipal obligations	62,432	-	-	62,432
Common stocks - domestic	11,135,727	-	-	11,135,727
Foreign stocks	3,718,510	-	-	3,718,510
Mutual funds	7,535,608	-	-	7,535,608
Partnership interests	-	-	257,397	257,397
Total assets at fair value	$ 29,128,549	$ -	$ 257,397	$29,385,946

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Notes to Financial Statements
December 31, 2010 and 2009

Assets at Fair Value as of December 31, 2009

	Level 1	Level 2	Level 3	Total
Money market funds	$ 779,255	$ -	$ -	$ 779,255
U.S. Government and agencies securities	3,861,655	-	-	3,861,655
Corporate obligations	1,445,810	-	-	1,445,810
Foreign debt obligations	33,065	-	-	33,065
Common stocks - domestic	9,878,137	-	-	9,878,137
Foreign stocks	3,423,804	-	-	3,423,804
Mutual funds	3,653,676	-	-	3,653,676
Partnership interests	-	-	1,073,124	1,073,124
Total assets at fair value	$ 23,075,402	$ -	$ 1,073,124	$24,148,526

Level 3 Gains and Losses

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2010 and 2009:

	Partnership Interests	
	2010	2009
Balance, beginning of year	$1,073,124	$ 901,426
Realized gains	16,420	-
Unrealized gains	4,694	143,023
Purchases, sales, etc., net	(836,841)	28,675
Balance, end of year	$ 257,397	$1,073,124

6. TAX STATUS:

The Internal Revenue Service has determined and informed the Firm by a letter dated March 31, 2010 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan sponsor believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2010, and 2009, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no income tax audits in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

7. TRANSACTIONS WITH PARTIES-IN-INTEREST:

There were no non-exempt prohibited transactions during the Plan year with a party-in-interest, as defined by ERISA.

8. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for benefits as of December 31, 2010 and 2009 per the financial statements to net assets per the Form 5500:

	2010	2009
Net assets available for benefits per the financial statements	$ 31,524,221	$ 26,031,818
Less: Benefits payable	300,795	393,067
Net assets per the Form 5500	$ 31,223,426	$ 25,638,751

The following is a reconciliation of benefits paid to participants per the financial statements to the Form 5500:

	Year Ended December 31, 2010	Year Ended December 31, 2009
Benefits paid to participants per the financial statements	$ 1,517,814	$ 1,346,319
Add: Amounts currently payable at December 31, 2010 and 2009	300,795	393,067
Less: Amounts currently payable at December 31, 2009 and 2008	(393,067)	(158,043)
Benefits paid to participants per the Form 5500	$ 1,425,542	$ 1,581,343

Amounts currently payable to or for participants, dependents, and beneficiaries are recorded on the Form 5500 for benefit claims that have been requested for payment by the participants prior to December 31, but not yet paid as of that date.

9. INVESTMENTS OVER FIVE PERCENT OF NET ASSETS:

No single investment represented more than five percent of the Trust's net assets in 2010 and 2009.

10. NET INVESTMENT INCOME:

Net investment income for the years ended December 31, 2010 and 2009 for the Trust and the Plan's interest in that income is as follows:

	Trust		Plan	
	2010	2009	2010	2009
Net appreciation (depreciation) in fair value-				
U.S. Government and agencies securities	$ 14,898	$ (37,227)	$ 6,575	$ (15,690)
Corporate obligations	367,898	605,633	162,366	255,259
Foreign debt obligations	822	6,486	363	2,734
Municipal obligations	(14,502)	-	(6,400)	-
Common stocks – domestic	3,710,507	5,412,218	1,637,570	2,281,115
Foreign stocks	333,858	1,776,674	147,343	748,824
Mutual funds	805,496	283,830	355,492	119,627
Partnership interests	47,841	344,886	21,114	145,361
	5,266,818	8,392,500	2,324,423	3,537,230
Interest and dividends	1,528,763	1,711,809	674,694	721,485
Investment and custodial fees	(370,389)	(338,205)	(163,465)	(142,545)
Net investment income	$6,425,192	$ 9,766,104	$2,835,652	$ 4,116,170

The Plan's share of Trust earnings (excluding interest on participant loans) for the years ended December 31, 2010 and 2009 was 44.13% and 42.15%, respectively, plus 100% of interest on participant loans.

BENESCH, FRIEDLANDER, COPLAN AND ARONOFF LLP
MONEY PURCHASE PENSION PLAN

Notes to Financial Statements
December 31, 2010 and 2009

11. CLASSIFICATION OF TRUST'S INVESTMENT:

Below are the investments held by the Trust and the Plan's interest in these investments at December 31, 2010 and 2009:

	Trust		Plan	
	2010	2009	2010	2009
Money market funds	$ 2,451,095	$ 1,854,874	$ 1,090,488	$ 779,255
U.S. Government and agencies securities	9,420,899	9,191,966	4,191,341	3,861,655
Corporate obligations	3,134,296	3,441,487	1,394,443	1,445,810
Foreign debt obligations	-	78,705	-	33,065
Municipal obligations	140,329	-	62,432	-
Common stock - domestic	25,029,827	23,513,104	11,135,727	9,878,137
Foreign stocks	8,358,114	8,149,742	3,718,510	3,423,804
Mutual funds	16,937,826	8,696,910	7,535,608	3,653,676
Partnership interests	578,553	2,554,375	257,397	1,073,124
Accrued interest and dividends	115,820	128,799	51,528	54,110
Receivable from broker	20	243,349	9	102,234
Payable to broker	(397,607)	(623,566)	(176,895)	(261,968)
Accrued investment management and administrative expenses	(74,898)	(65,369)	(33,322)	(27,462)
Total investments	$ 65,694,274	$ 57,164,376	$ 29,227,266	$ 24,015,440

The Plan's share of the Trust's investments at December 31, 2010 and 2009 was 44.49% and 42.01%, respectively.

12. COMMITMENTS AND CONTINGENCIES:

As of the date of this report, the Plan is under examination by the United States Department of Labor. Management does not expect any materially adverse consequences to the Firm or the Plan to arise from this examination.

13. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through October 6, 2011, the date on which the financial statements were available to be issued.

Benesch, Friedlander, Coplan & Aronoff LLP Money Purchase Pension Plan
EIN: 34-6596918
PN: 002

Attachment to Form 5500
Year Ended December 31, 2010

See “accountants’ opinion” attachment for audited financial statements.