Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

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: [X] single-employer plan [ ] multiple-employer plan (not multiemployer) [ ] one-participant plan

B This return/report is for: [X] first return/report [ ] final return/report
[ ] an amended return/report [ ] short plan year return/report (less than 12 months)

C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program
[ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
HLP PENSION PLAN

1b Three-digit plan number (PN) ▶ 004

1c Effective date of plan 01/01/2010

2a Plan sponsor's name and address (employer, if for single-employer plan)
HAHN LOESER & PARKS LLP

200 PUBLIC SQUARE - SUITE 2800
CLEVELAND, OH 44114-2315

2b Employer Identification Number (EIN) 34-0410308

2c Plan sponsor's telephone number 216-621-0150

2d Business code (see instructions) 541110

3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")
HAHN LOESER & PARKS LLP 200 PUBLIC SQUARE - SUITE 2800
CLEVELAND, OH 44114-2315

3b Administrator's EIN 34-0410308

3c Administrator's telephone number 216-621-0150

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. Sponsor's name

4b EIN

4c PN

5a Total number of participants at the beginning of the plan year	**5a**	60
b Total number of participants at the end of the plan year	**5b**	65
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	**5c**	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	0	1669500
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	0	1669500

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from: **(1)** Employers	8a(1)	1669500	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	0	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1669500
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		1669500
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G 3B

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

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] Yes [ ] No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [ ] Yes [X] No

c 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.)

13c(1) Name of plan(s):	**13c(2)** EIN(s)	**13c(3)** PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/15/2011	JAMES E. TURPIN
	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

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
HLP PENSION PLAN

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
HAHN LOESER & PARKS LLP

D Employer Identification Number (EIN)
34-0410308

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2010

2	Assets:			
	a Market value		**2a**	0
	b Actuarial value		**2b**	0
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	0	0
	b For terminated vested participants	**3b**	0	0
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		0
	(3) Total active	**3c(3)**	65	0
	d Total	**3d**	65	0
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.33 %
6	Target normal cost		**6**	1197082

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary

10/15/2011
Date

JAMES E. TURPIN
Type or print name of actuary

11-03086
Most recent enrollment number

THE TURPIN CONSULTING GROUP, INC.
Firm name

505-888-7000
Telephone number (including area code)

5005 PROSPECT AVE NE - SUITE B
ALBUQUERQUE, NM 87110
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	0	0
10	Interest on item 9 using prior year's actual return of 0.00 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 0.00 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	0	0

Part III Funding percentages

14	Funding target attainment percentage	14	100.00 %
15	Adjusted funding target attainment percentage	15	100.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	100.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/29/2010	100	0			
04/14/2011	1669400	0			
		Totals ► 18(b)	1669500	18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1543153

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.60 %	6.65 %	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		1197082
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**		1197082

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	0	0	0

36 Additional cash requirement (item 34 minus item 35)	**36**	1197082
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	1543153
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	346071
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

HAHN, LOESER & PARKS, LLP
HLP PENSION PLAN

ATTACHMENT TO 2010 FORM 5500 SCHEDULE SB
EIN: 34-0410308 -- PLAN #004

ATTAINED AGE	YEARS OF CREDITED SERVICE										
	UNDER 1	1 TO 4	5 TO 9	10 TO 14	15 TO 19	20 TO 24	25 TO 29	30 TO 34	35 TO 39	40 AND OVER	TOTAL
UNDER 25											0
25 TO 29	5										5
30 TO 34	6										6
35 TO 39	5										5
40 TO 44	8										8
45 TO 49	9										9
50 TO 54	8										8
55 TO 59	10										10
60 TO 64	8										8
65 TO 69											0
70 AND UP	1										1
											0
TOTAL	60	0	0	0	0	0	0	0	0	0	60

HAHN, LOESER & PARKS, LLP
HLP PENSION PLAN

APPENDIX B

Actuarial Assumptions and Method of Funding for the 2010 Plan Year

1. **Actuarial Assumptions**:

a. Mortality	
Pre-retirement	None
Post-retirement	2010 PPA Gender Distinct Annuity Mortality Table
b. Interest Rates	January 1, 2010 Segment Rates
First Segment Rate	4.60%
Second Segment Rate	6.65%
Third Segment Rate	6.76%
Effective Rate	6.33%
c. Salary Scale	0.00% per annum
d. Withdrawal Rates	None
e. Disability Rates	None
f. Retirement Age	Age 65 and 5th Anniversary of Participation
g. Expenses	None

2. **Basis for Valuing Assets**: The actuarial value of assets is equal to the market values on the valuation date.

3. **Method of Funding**: Unit Credit – Accrued Benefit Funding Method required by PPA 2006. Any Funding Shortfall (difference between the Funding Target and the Actuarial Value of Plan Assets) is amortized over 7 Years.

4. **Changes in Assumptions and Methods Since Prior Actuarial Valuation**: None.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ File as an attachment to Form 5500 or 5500-SF.

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
HLP Pension Plan

B Three-digit plan number (PN) ▶ 004

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Hahn Loeser & Parks LLP

D Employer Identification Number (EIN)
34-0410308

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [X] 100 or fewer [ ] 101-500 [ ] More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2010			
2	Assets:			
	a Market value	2a		0
	b Actuarial value	2b		0
3	Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	0	0
	b For terminated vested participants	3b	0	0
	c For active participants:			
	(1) Non-vested benefits	3c(1)		0
	(2) Vested benefits	3c(2)		0
	(3) Total active	3c(3)	65	0
	d Total	3d	65	0
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5		6.33%
6	Target normal cost	6		1197082

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

James E Turpin

Signature of actuary

10/15/2011

Date

JAMES E. TURPIN

Type or print name of actuary

1103086

Most recent enrollment number

THE TURPIN CONSULTING GROUP, INC.

Firm name

505-888-7000

Telephone number (including area code)

5005 PROSPECT AVE NE - SUITE B

ALBUQUERQUE NM 87110

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1G 3B

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

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) [X] Yes [ ] No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month ___ Day ___ Year ___

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [ ] Yes [ ] No [ ] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [ ] Yes [X] No

c 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.)

13c(1) Name of plan(s):	13c(2) FIN(s)	13c(3) PN(s)

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	Jeffrey M Folkman	12-10-11	JEFFREY M. FOLKMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Jeffrey M Folkman	12-12-11	JEFFREY M. FOLKMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

HAHN LOESER & PARKS LLP
HLP PENSION PLAN

Attachment to 2010 Form 5500-SF and Schedule SB
EIN: 34-0410308 PN: 004

In accordance with IRC §412(d)(2), the Plan Administrator elects to have the 2011 Administrative Amendment to the HLP Pension Plan, which was adopted on March 14, 2011, apply as of January 1, 2010. (The last day of the first Plan Year to which the amendment applies is December 31, 2010.) Further, the Authorized Representative of Hahn Loeser & Parks LLP, as the Plan Administrator of the HLP Pension Plan, confirms that the amendment was adopted within 2½ months after the close of the 2010 Plan Year, and the amendment does not reduce the accrued benefit of any participant, either as of the effective date of the amendment (i.e., the first day of the Plan Year preceding the Plan Year in which the amendment was adopted) or as of the date the amendment was adopted.

Hahn Loeser & Parks LLP

by Jeffrey M. Folkman

HAHN, LOESER & PARKS, LLP
HLP PENSION PLAN

APPENDIX A

Summary of the Principal Provisions of the Plan as of January 1, 2010

Effective Date: January 1, 2010

Most Recent Amendment Date: March 14, 2011.

Eligibility for Participation: Each Employee in the service of the Employer as defined the in Plan (Partners listed on Exhibit A, Chief Operating Office and other employees with prior annual compensation of less than $43,650 per year) will be eligible to participate in the Plan as of the January 1st or July 1st following the completion of one Year of Service and the attainment of age 21.

Normal Retirement Date: The Normal Retirement Date is the first day of the month coincident with or immediately preceding the later of the Participant's 65th birthday or the fifth anniversary of Plan participation.

Early Retirement Date: Not Applicable.

Normal Retirement Benefit: A Participant who retires on his Normal Retirement Date will be entitled to a monthly retirement income commencing on his Normal Retirement Date and payable for his lifetime. For partners and the Chief Operating Office, the amount of such retirement income will be equal to the sum of (a) 0.50% multiplied by "Average Monthly Compensation" multiplied by Plan Years of Service less the actuarial equivalence of the account balance in the HR-10 Plan and (b) any benefit specified in Exhibit A to the Plan. Service and contributions to the HR-10 Plan prior to January 1, 2010 are excluded for purposes of determining the primary benefit.

The benefit for eligible non-partner employees will be equal to 1.80% of "Average Monthly Compensation" multiplied by Years of Participation after December 31, 2009.

"Average Monthly Compensation" is defined as 1/12th of the average annual compensation received during the highest three consecutive Plan Years prior to termination of service.

Early Retirement Benefit: Not Applicable.

HAHN, LOESER & PARKS, LLP
HLP PENSION PLAN

APPENDIX A

Summary of the Principal Provisions of the Plan as of January 1, 2010
(Page two)

Death Benefit: In the event of a Participant's death, his beneficiary will be entitled to receive the greater of actuarial equivalent of the Participant's Accrued Benefit at date of death or the qualified pre-retirement survivors annuity.

Disability Benefit: In the event of a Participant's disablement prior to his eligibility for Early or Normal Retirement Benefits, he will be entitled to receive the actuarial equivalent of his Accrued Benefit at date of disability.

Termination Benefit: A Participant who terminates his service with the Employer will have a vested interest equal to a percentage of the actuarial equivalent of his Accrued Benefit earned at date of termination of service in accordance with the following schedule:

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

Accrued Benefit: A Participant's Accrued Benefit is equal to his Normal Retirement Benefit based on current Years of Service, Average Monthly Compensation, HR-10 Plan account balance and the benefit, if any, from Exhibit A.

Actuarial Equivalence: Actuarial Equivalence is defined as a 3% interest rate and the 1994 Group Annuity Reserving Mortality Table (Unisex).

Significant Benefits Not Included in the Actuarial Valuation: None.

Changes in Principal Plan Provisions Since Prior Actuarial Valuation: None.

Hahn Loeser & Parks LLP
HLP Pension Plan

2010 Employer Contributions
Attachment to 2010 Form 5500 - Schedule SB

EIN: 34-0410308 PLAN # 004

Date	Contribution	01/01/2010 Days	6.33% Adjusted Value
12/29/2010	100	362	94
04/14/2011	1,669,400	468	1,543,059
Total	1,669,500		1,543,153

HAHN, LOESER & PARKS, LLP
HLP PENSION PLAN

APPENDIX C

Weighted Average Retirement Age

All participants are assumed to retire at their Normal Retirement Age or the end of the current Plan Year if they are at or above Normal Retirement Age on the valuation date, which when weighted by the present value of accrued benefit produces a weighted average retirement age of 66.36.