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.

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

| | art I Annual Report Identification Information | | | 0.1/0.1/ | | |
|-------------|---|---------------|-------------------------------------|----------|------------------------|-------------------------|
| For | calendar plan year 2010 or fiscal plan year beginning 02/01/201 | _ | and onanig | 01/31/ | 2011 | |
| A | This return/report is for: | multiple-e | employer plan (not multiemployer) | | one-participa | int plan |
| В | This return/report is for: | final retur | n/report | | | |
| | an amended return/report | short plar | year return/report (less than 12 m | onths) | | |
| C | Check box if filing under: | automatio | extension | | DFVC progra | am |
| | special extension (enter description | on) | | | | |
| Pa | Irt II Basic Plan Information—enter all requested inform | nation | | | | |
| 1a | Name of plan | | | 1b | Three-digit | |
| J. Mľ | TTMAN & COMPANY, INC. DEFINED BENEFIT PENSION PLAN | | | | plan number (PN) ▶ | 002 |
| | | | | 10 | Effective date o | f plan |
| | | | | '0 | 01/28/1 | |
| | Plan sponsor's name and address (employer, if for single-employer | r plan) | | 2b | Employer Identi | |
| J. MI | TTMAN & COMPANY, INC. | | | | (EIN) 13-337 | |
| 1009 | GLEN COVE AVENUE | | | 2C | Plan sponsor's t | telephone number 3-6148 |
| GLE | N HEAD, NY 11545 | | | 2d | Business code (| (see instructions) |
| | | | | | 424300 |) |
| 3a J. MI | Plan administrator's name and address (if same as Plan sponsor, e TTMAN & COMPANY, INC. 1009 GLEN | enter "Same | e") NUE | 3b | Administrator's 13-337 | |
| | GLEN HEAD | | | 3c | | telephone number |
| | | | | | 516-88 | 3-6148 |
| | f the name and/or EIN of the plan sponsor has changed since the la | | port filed for this plan, enter the | 4b | EIN | |
| l | name, EIN, and the plan number from the last return/report. Sponso | or s name | | 4c | PN | |
| 5a | Total number of participants at the beginning of the plan year | | | 5a | | 8 |
| | Total number of participants at the end of the plan year | | | . 5b | | 0 |
| С | Total number of participants with account balances as of the end of | of the plan y | ear (defined benefit plans do not | 0.0 | | |
| | complete this item) | | | . 5c | | - NOT |
| _ | Were all of the plan's assets during the plan year invested in eligib | | , | | | Yes No |
| b | Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility | | | | | X Yes □ No |
| | If you answered "No" to either 6a or 6b, the plan cannot use F | | • | | | |
| Pa | rt III Financial Information | | | | | |
| 7 | Plan Assets and Liabilities | | (a) Beginning of Year | | (b) End | of Year |
| а | Total plan assets | | 686067 | | | 0 |
| b | Total plan liabilities | 7b | | 0 | | 0 |
| C | Net plan assets (subtract line 7b from line 7a) | 7с | 68606 | 12 | | 0 |
| 8 | Income, Expenses, and Transfers for this Plan Year | | (a) Amount | | (b) 1 | Total |
| а | Contributions received or receivable from: (1) Employers | 8a(1) | | 0 | | |
| | (2) Participants | | | 0 | | |
| | (3) Others (including rollovers) | | | 0 | | |
| b | Other income (loss) | | -6226 | 66 | | |
| С | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | | | | | -62266 |
| d | Benefits paid (including direct rollovers and insurance premiums | | 67056 | 12 | | |
| | to provide benefits) | | 679564 | | | |
| е | Certain deemed and/or corrective distributions (see instructions) | <u>8e</u> | | 0 | | |
| f | Administrative service providers (salaries, fees, commissions) | | 07/ | 0 | | |
| g | Other expenses | | 270 | 13 | | 6798346 |
| h | Total expenses (add lines 8d, 8e, 8f, and 8g) | | | | | -6860612 |
| ! | Net income (loss) (subtract line 8h from line 8c) | | | | | -0000012 |
| | Transfers to (from) the plan (see instructions) | Qi | İ | | | |

| Form 5500-SF 2010 | Page 2- 1 |
|-------------------|------------------|
|-------------------|------------------|

| Part IV | Plan | Charact | eristics |
|---------|------|---------|----------|
| | | | |

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

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

|) | V | Compliance Questions | | 1 | ı | ı | |
|----------|---------|--|-------|----------|---------|--------|------------|
| | Durin | g the plan year: | | Yes | No | | Amount |
| 3 | | there a failure to transmit to the plan any participant contributions within the time period described in EFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) | 10a | | X | | |
|) | | there any nonexempt transactions with any party-in-interest? (Do not include transactions reported e 10a.) | 10b | | X | | |
| 3 | Was | the plan covered by a fidelity bond? | 10c | | X | | |
| k | | ne plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud shonesty? | 10d | | X | | |
| е | insura | any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, ance service or other organization that provides some or all of the benefits under the plan? (See actions.) | 10e | | X | | |
| f | Has t | he plan failed to provide any benefit when due under the plan? | 10f | | X | | |
| g | Did th | ne plan have any participant loans? (If "Yes," enter amount as of year end.) | 10g | | X | | |
| h | | is an individual account plan, was there a blackout period? (See instructions and 29 CFR 101-3.) | 10h | | | | |
| i | | was answered "Yes," check the box if you either provided the required notice or one of the otions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | | |
| rt | VI | Pension Funding Compliance | | | | | |
| | | s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com | | | | | X Yes |
| ? | Is thi | s a defined contribution plan subject to the minimum funding requirements of section 412 of the Code | or se | ction 3 | 302 of | ERISA? | Yes X |
| | (If "Ye | es," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.) | | | | | |
| | granti | aiver of the minimum funding standard for a prior year is being amortized in this plan year, see instru- ng the waiver | th | | | | |
| - | | impleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. | | г | | Π | |
| b | Enter | the minimum required contribution for this plan year | | | 12b | | |
| | | the amount contributed by the employer to the plan for this plan year | | | 12c | | |
| d | | act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left ive amount) | | | 12d | | |
| <u>e</u> | Will th | ne minimum funding amount reported on line 12d be met by the funding deadline? | | | | Yes | No N |
| rt | VII | Plan Terminations and Transfers of Assets | | | | | |
| a | Has a | resolution to terminate the plan been adopted during the plan year or any prior year? | | <u>-</u> | | | X Yes |
| | If "Ye | s," enter the amount of any plan assets that reverted to the employer this year | | | 13a | | |
| b | | all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought | | | | | X Yes |
| | If dur | PBGC?ing this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the assets or liabilities were transferred. (See instructions.) | | | | | |
| C | | Name of plan(s): | | 12 | -/2\ FI | N(s) | 13c(3) PN(|
| | | rame of plants. | | 13 | c(2) El | | |
| | | Name of plantoj. | | | C(2) EI | | |
| | | Name of plantoj. | | 13 | C(2) EI | | |

| SIGN | Filed with authorized/valid electronic signature. | 10/31/2011 | JAY MITTMAN |
|------|---|------------|--|
| HERE | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN | Filed with authorized/valid electronic signature. | 10/31/2011 | JAY MITTMAN |
| 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).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

| | | | | | | | | is an attach | | nt to Form | 5500 OI | 5500 | | | 04/04/5 | 2044 | | | | |
|----------|----------------|--------------------|-------------------------------------|----------|-----------------|--------|--|----------------|-------|----------------|------------|--------|---------------------|--------|-------------|-------|---------------------------------|-----------|---------|--------|
| | | | | | r fiscal plan | | r beginning | 02/01/2010 |) | | | | and en | ding | 01/31/2 | 2011 | | | | |
| | | | | | arest dollar | | | | | | | | | | | | | | | |
| <u> </u> | Caut | ion: A | penalty of | \$1,0 | 00 will be as | sses | sed for late filing | g of this repo | ort u | ınless reaso | onable c | ause i | s establisl | ned. | | | | | | |
| | | of pla | | , IN | C. DEFINED |) BE | NEFIT PENSIC | N PLAN | | | | В | Three-d plan nur | • | (PN) | • | | 0 | 02 | |
| | | | | | | | | | | | | | | | , , | | | | | |
| С | Plan | sponso | r's name as | ssho | own on line | 2a o | f Form 5500 or | 5500-SF | | | | D | Employe | r Idei | ntification | n Nur | mber (| EIN) | | |
| | | | COMPANY | | | | | | | | | 13 | -3379747 | | | | , | , | | |
| E | Гуре | of plan: | X Single | | Multiple-A | | Multiple-B | | Fρ | Prior year pla | an size: | X 100 | or fewer | | 101-500 | | More t | han 500 | | |
| P | art I | Ва | asic Info | rma | ntion | | | | | | | | | | | | | | | |
| 1 | | | valuation d | | | Mo | nth 02 | Day 01 | | Year 2 | 2010 | | | | | | | | | |
| 2 | | sets: | | | | | | 24) | | | | | | | | | | | | |
| _ | a | | ot value | | | | | | | | | | | Г | 2a | | | | 686 | 60612 |
| | _ | | | | | | | | | | | | | | | | | | | 30612 |
| | b | | | | | | | | | | | | | | 2b | | | | | 12 טטנ |
| 3 | Fur | J | 0 1 | | t count brea | | | | Ī | | (1) N | Numbe | er of partic | cipan | | | (2) | Funding | Target | |
| | а | For r | etired parti | cipar | nts and bene | eficia | aries receiving p | payment | | 3a | | | | | 0 | | | | | 0 |
| | b | For t | erminated v | este | ed participar | nts | | | | 3b | | | | | 0 | | | | | 0 |
| | С | For a | active partic | ipan | ts: | | | | r | | | | | | | | | | | |
| | | (1) | Non-vested | d bei | nefits | | | | | 3c(1) | | | | | | | | | | 297 |
| | | (2) | Vested ber | efits | S | | | | | 3c(2) | | | | | | | | | 549 | 92691 |
| | | (3) | Total active | e | | | | | | 3c(3) | | | | | 8 | | | | 549 | 92988 |
| | d | Tota | l | | | | | | | 3d | | | | | 8 | | | | 549 | 92988 |
| 4 | If th | ne plan | is at-risk, o | hec | k the box ar | d co | omplete items (a | a) and (b) | | | | | | | | | | | | |
| | а | Fund | ing target d | isre | garding pres | crib | ed at-risk assun | nptions | | | | | | | 4a | | | | | |
| | b | Fund | ing target r | eflec | ting at-risk | assu | imptions, but dis | sregarding tr | ransi | ition rule fo | r plans tl | nat ha | ve been | - | 4b | | | | | |
| 5 | Fffe | | | | | | | | | • | | | | _ | 5 | | | | 5.6 | 2 % |
| 6 | | | | | | | | | | | | | | | 6 | | | | | 0 |
| | | | Enrolled Ad | | | | | | | | | | | | | | | | | |
| | To the accord | best of nance with | ny knowledge, i n applicable lav | he inf | ormation suppli | ny op | this schedule and accinion, each other assence under the plan. | | | | | | | | | | | | | |
| | SIGN IER | | | | | | | | | | | | | | | 1 | 0/28/2 | 011 | | |
| | | | | | Sign | atur | e of actuary | | | | | | | | | Ī | Date | | | |
| ROI | BIN R | EAD | | | | | | | | | | _ | | | _ | | 11-037 | | | |
| PRE | ADN | IINIST | RATORS, I | NC. | Type or p | rint | name of actuary | У | | | | | | ľ | Most rece | | nrollm)- <mark>55</mark> 1- | | ber | |
| 465 | | | (DAD::=: | <u> </u> | 4TU E. 0.0 | | n name | | | | | | 7 | ГеІер | hone nui | mbe | r (inclu | iding are | a code) | |
| | | | , CA 90067 | ST, 4 | 4TH FLOOF | ₹ | | | | | | | | | | | | | | |
| | | | | | Ad | dres | s of the firm | | | | | _ | | | | | | | | |
| | actu uction | • | s not fully re | eflec | ted any reg | ulati | on or ruling pror | mulgated un | der | the statute | in compl | eting | this sched | lule, | check the | e bo | x and | see | | |

| Page | 2- | 1 |
|------|----|---|
| | | |

| Pa | rt II | Beair | ning of year | carrvove | er and prefunding ba | alances | | | | | | |
|----|--------------------|-------------|------------------------------|---------------|--------------------------------|-------------------|--------------|--------------------------|---------|--------------|------------------|---------------------|
| | | | <u> </u> | , , | <u> </u> | | (a) C | Carryover balance | ; | (b) P | refundir | ng balance |
| 7 | | _ | | | cable adjustments (Item 13 | - | | | 0 | | | 0 |
| 8 | Portion | used to | offset prior year's | funding red | quirement (Item 35 from pri | or year) | | | 0 | | | 0 |
| 9 | Amoun | t remaini | ng (Item 7 minus i | tem 8) | | | | | 0 | | | 0 |
| 10 | Interest | on item | 9 using prior year | 's actual re | eturn of1.30 % | | | | 0 | | | 0 |
| 11 | Prior ye | ar's exc | ess contributions t | o be added | d to prefunding balance: | | | | | | | |
| | a Exc | ess cont | ributions (Item 38 | from prior | year) | | | | | | | 0 |
| | b Inte | rest on (a | a) using prior year | 's effective | e rate of6.39 % | | | | | | | 0 |
| | C Tota | al availabl | le at beginning of c | urrent plan | year to add to prefunding bal | ance | | | | | | 0 |
| | d Port | tion of (c) |) to be added to p | refunding b | palance | | | | | | | 0 |
| 12 | Reducti | ion in bal | lances due to elec | tions or de | emed elections | | | | 0 | | | 0 |
| 13 | Balance | e at begir | nning of current ye | ear (item 9 | + item 10 + item 11d – item | า 12) | | | 0 | | | 0 |
| P | art III | Fun | ding percenta | ages | | | | | | | | |
| 14 | Funding | g target a | attainment percent | age | | | | | | | 14 | 124.90 % |
| | | | | | ge | | | | | | 15 | 124.90 % |
| | Prior ye | ar's func | ling percentage fo | r purposes | s of determining whether ca | rryover/prefur | nding balan | ices may be used | | | 16 | 142.66 % |
| 17 | | | | | is less than 70 percent of th | | | | | | 17 | % |
| Pa | art IV | Con | tributions an | d liquidi | ty shortfalls | | | | | • | • | |
| 18 | Contrib | | | • | rear by employer(s) and em | ployees: | | | | | | |
| (N | (a) Dat IM-DD-Y | | (b) Amount p employer | | (c) Amount paid by employees | (a) Da (MM-DD- | | (b) Amount p employer | | (с |) Amour emplo | nt paid by byees |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | Totals ▶ | 18(b) | | | 18(c) | | |
| 19 | Discour | nted emp | loyer contribution | s – see ins | tructions for small plan with | a valuation d | ate after th | e beginning of the | e year: | | | |
| | a Cont | ributions | allocated toward | unpaid min | imum required contribution | from prior ye | ars | | 19a | | | 0 |
| | b Cont | ributions | made to avoid res | strictions a | djusted to valuation date | | | | 19b | | | 0 |
| | C Conti | ributions a | allocated toward m | inimum req | uired contribution for current | year adjusted | to valuation | date | 19c | | | 0 |
| 20 | Quarter | ly contrib | outions and liquidi | ty shortfalls | S: | | | | | | | |
| | a Did t | he plan h | nave a "funding sh | ortfall" for | the prior year? | | | | | | | Yes X No |
| | b If 20a | a is "Yes | ," were required q | uarterly ins | stallments for the current ye | ar made in a t | timely man | ner? | | | | Yes No |
| | | | | - | ete the following table as a | | - | | | | | <u> </u> |
| | | | | <u>'</u> | Liquidity shortfall as of e | | of this pla | n year | | | | |
| | | (1) 1: | st | | (2) 2nd | | (3) | 3rd | | (| (4) 4th | |
| | | | | l | | 1 | | | 1 | | | |

| D - | ant M. Annum and the | no consider determination of | | | | | | | |
|------------|------------------------------|------------------------------------|---------------------------------|-----------|-------------------------|--------------|-------------------|------------|------|
| | | ns used to determine f | unding target and tare | get no | ormai cost | | | | |
| 21 | | 1st segment: | 2nd segment: | 1 | 3rd segment: | 1 | | | |
| | a Segment rates: | 4.60 % | 6.65 % | | 6.76 % | | N/A, full yie | ld curve ι | ısed |
| | b Applicable month | (enter code) | 1 | <u></u> | | . 21b | | | 1 |
| 22 | Weighted average ret | tirement age | | | | . 22 | | | 65 |
| 23 | Mortality table(s) (see | e instructions) | escribed - combined | Preso | cribed - separate | Substitut | te | | |
| Pa | rt VI Miscellane | ous items | | | | | | | |
| 24 | | nade in the non-prescribed act | uarial assumptions for the cu | rrent p | an year? If "Yes," see | instructions | regarding require | ed | |
| | attachment | | | | | | | Yes | No |
| 25 | Has a method change | e been made for the current pla | an year? If "Yes," see instruc | tions r | egarding required attac | hment | | Yes | No |
| 26 | Is the plan required to | provide a Schedule of Active | Participants? If "Yes," see in | struction | ons regarding required | attachment | | Yes | No |
| 27 | | or (and is using) alternative fur | • | | | 27 | | | |
| _ | | | | | | | | | |
| | | ation of unpaid minimu | | | · · · | | | | 0 |
| 28 | | uired contribution for all prior y | | | | . 28 | | | U |
| 29 | ' ' | contributions allocated toward | | | . , | 29 | | | 0 |
| 30 | Remaining amount of | funpaid minimum required cor | tributions (item 28 minus iten | n 29) | | . 30 | | | 0 |
| Pa | rt VIII Minimum | required contribution f | or current year | | | | | | |
| 31 | | djusted, if applicable (see instr | | | | . 31 | | | 0 |
| 32 | Amortization installme | ents: | , | | Outstanding Bala | ance | Instal | lment | |
| | a Net shortfall amorti | ization installment | | | | 0 | | | 0 |
| | b Waiver amortization | on installment | | | | 0 | | | 0 |
| 33 | | approved for this plan year, en | | | ng the approval | 33 | | | |
| | (Month | Day Year |) and the waived amou | unt | | . 33 | | | 0 |
| 34 | • • | ment before reflecting carryove | . • • • • • | | | 34 | | | 0 |
| | , | | Carryover balance | | Prefunding bala | nce | Total b | alance | |
| 35 | Balances used to offs | set funding requirement | · | 0 | - | 0 | | | 0 |
| 36 | Additional cash requir | rement (item 34 minus item 35 |) | | | . 36 | | | 0 |
| 37 | | ed toward minimum required co | , | , | | 37 | | | 0 |
| 38 | Interest-adjusted exce | ess contributions for current ye | ear (see instructions) | | | . 38 | | | 0 |
| 39 | Unpaid minimum requ | uired contribution for current ye | ear (excess, if any, of item 36 | over it | em 37) | 39 | | | 0 |
| 40 | Unpaid minimum requ | uired contribution for all years. | | | | 40 | | | |

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).

OMB Nos. 1210-0110 1210-0089

2010

This Form is Open to Public Inspection

| F | Part I Annual Report Identification Information | ruance wi | th the instructions to the Form 550 | 0-SF. | |
|----------|--|---------------------------|---|--|--|
| Fo | the calendar plan year 2010 or fiscal plan year beginning | 02/0 | 01/2010 and onding | · 0 · | 1/31/2011 |
| | This return/report is for: x single-employer plan | | employer plan (not multiemployer) | | |
| В | This return/report is for: | ٦ | | ļ | one-participant plan |
| | an amended return/report | ed vit | n year réturn/réport (less than 12 mont | Ha a V | |
| Ç | Check box if filling under: | 1 | | | |
| | special extension (enter descriptio | , | c extension | l | DFVC program |
| : 13 | The state of the s | | | WANTE OF THE PARTY | |
| | art II Basic Plan Information enter all requested info Name of plan | ernation. | | 7*********** | |
| | · | | | 1b | Three-digit plan number |
| | J. MITTMAN & COMPANY, INC. DEFINED BENEFIT PEN | ASION PI | AN | | (PN) ► 002 |
| | | | : | | Effective date of plan |
| 2a | Plan sponsor's name and address (employer, if for single-employer | olan) | | | 01/28/1971 |
| | J. MITTMAN & COMPANY, INC. | -1 | | 40 | Employer Identification Number (EIN) 13-3379747 |
| | 1009 GLEN COVE AVENUE | | | 2c | Plan sponsor's telephone number |
| | | | | ****** | (516) 883-6148 |
| 73 | 147 77040 | | | 2d | Business code (see instructions) 424300 |
| υa | Plan administrator's name and address (If same as plan employer, e | nter "Same | ") | | Administrator's EIN |
| | | | | | |
| | | | | 3c | Administrator's telephone number |
| | | | | | |
| 4 | If the name and/or EIN of the plan sponsor has changed since the las name, EIN and the plan number from the last return/report. Sponsor's | st return/re | port filed for this plan, enter the | 4b | EIN |
| | Spoilsof (| s name | İ | 4c | PN |
| 5a | the beginning of the beginning of the blan year. | * * 4 | | 5a | 8 |
| b | , was transported participants at the entropy in high waar | |) | 5b | |
| | Total number of participants with account balances as of the end of the complete this item). Were all of the plants assets during the plants assets during the plants assets. | | | bul . | The state of the s |
| 6a | and a series agoog dentify the best Aest Mosted III eligible t | assets7 (Sa | an irrefreentlysis is | 5c | |
| b | THE YOU COMMERCIAL WHIVEF OF THE BODIES OVERSHOOMED AND FRANCE AT A | for all and an array of a | at alter a control | | Yes No |
| | The state of the s | a canalities | (3.) | | · · · · XYes No |
| Pa | If you answered "No" to either 6a or 6b, the plan cannot use For rt III Financial Information | m 8500-SF | and must instead use Form 5500. | ······ | |
| 7 | Plan Assets and Liabilities | 1 | | | |
| а | Total plan assets | an Hamisanna ada | (a) Beginning of Year | | (b) End of Year |
| b | Total plan liabilities | 7a | 6,860,612 | | O |
| C | Net plan accode (rubtroot line 7). | 7b | 0 | | 0 |
| <u> </u> | Income, Expenses, and Transfers for this Plan Year | 7c | 6,860,612 | . | 0 |
| а | Contributions received or receivable from: | <u> </u> | (a) Amount | ļ | (b) Total |
| | (1) Employers, | 8a(1) | 0 | 110 | |
| | (2) Participants | 8a(2) | 0 | | |
| 1. | (3) Others (including rollovers) | 8a(3) | 0 | 100 | |
| b | Other income (loss) | d8 | (62,266) | 1 | |
| d | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | 24 | T | (62,266) |
| - | Benefits paid (including direct rollovers and insurance premiums to provide benefits) | | to the second second second second second second second second second second second second second second second | 7.00 | |
| е | Certain deemed and/or corrective distributions (see instructions) | .8d | 6,795,643 | | |
| f | Administrative service providers (salaries, fees, commissions) | 80 | C | (* * * * * * * * * * * * * * * * * * * | |
| g | Other expenses | 8f | Q | *** | |
| h | Total expenses (add lines 8d, 8e, 8f, and 8g) | 8g | 2,703 | | |
| j | Net income (loss) (subtract line 8h from line 8c) | 8h | | | 6,798,346 |
| j | Transfers to (from) the plan (see Instructions) | 8i 8j | | ļ | (6,860,612) |
| - | Paperwork Reduction Act Notice and OMB Control Numbers, see | .0) | | I | 一 医热霉酶 经激制 经过度分价 诗诗 |

| | Form 5500-SF 2010 | · · · · · · · · · · · · · · · · · · · | Page 2- | | | | | | |
|------------------------|--|--|--|--|---|--|--|--|---|
| Par | IV Plan Characteristics | A SAMA WALKA CARACTA AND A | | | | | ************************************** | eren birin seringik perenden | Vernes di de la distribución de la compansión de la com |
| 9a | the plan provides pension benefits, enter the applicable pension fe | ature codes from the | List of Plan Charact | eristic | Codes | s in the | e instructio | ne' | ······································ |
| | TW TH TT | | | | | | | | |
| - | the plan provides welfare benefits, enter the applicable welfare fee | iture codes from the L | ist of Plan Character | ristle (| Codes | in the | instruction | s: | |
| Par | V. Compliance Questions | THE STATE OF THE S | ************************************** | *************************************** | ******** | ************************************** | ······································ | *************************************** | (415 |
| 10 | During the plan year: | | | | Yes | No | 1 | *************************************** | - |
| ä | Was there a failure to transmit to the plan any participant contribut | ion within the time ne | lod described in | | 1100 | NO | | Amount | T-Freed in the commence was a large |
| b | 49 OFK 4010.3-1027 (See Instructions and DO) 's Voluntary Fiduc | ians Correction Droam | rest | 10a | | х | | *************************************** | |
| ~ | Were there any nonexempt transactions with any party-in-interest on line 10a.) | (Do not include trans | actions reported | 10b | | x | | | |
| С | Was the plan covered by a fidelity bond?, | | | 10c | , | 7. | · | *************************************** | MINATURAL CONTRACTOR C |
| d | Did the plan have a loss, whether or not reimbursed by the plan's to | idelity bond, that was | Callsed by fraud | 100 | ļ | X | | ······································ | ******************************* |
| | or dishonesty? | * * * * * * | the second | 10d | 1 | x | | | |
| е | Were any fees or commisions paid to any brokers, agents, or other | r persons by an insur | ince carrier, | | | 70.00//00004444 | *************************************** | 40 001408 488 <u>8545,5-4</u> 00704004444 | 15147; 1411 (1611) (1714) (1714) (1714) (1714) (1714) |
| | insurance services or other organization that provides some or all instructions.) | of the benefits under t | he plan? (See | 100 | | x | | | |
| f | Has the plan failed to provide any benefit when due under the plan | 7 | | 10f | | x | | ···· | The state of the s |
| g | Did the plan have any participant loans? (If "Yes," enter amount as | | | | | x | | *************************************** | |
| h | If this is an individual account plan, was there a blackout period? | See instructions and S | 0 CED | 10g | | *** | | | · · · · · · · · · · · · · · · · · · · |
| i | 2020.101-3.) | | | 10h | | | 10.00 | | |
| A TOTAL TOTAL SEAL AND | If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101 | e required notice or or | ne of the | 101 | | | . # The | | |
| Part | VI Pension Funding Compliance | | | | | AMERICA AND | ferroment and an arrange | | 1, 4, 1941, 1411, 151, 141, 17 |
| 11 | is this a defined benefit plan subject to minimum funding requireme 5500)) | ents? (If "Yes," see ins | tructions and compl | ete So | chedule | s SB (| Form | | , , , , , , , , , , , , , , , , , , , |
| 12 | is this a defined contribution plan subject to the minimum funding re | | | | | | | , XYe | 3 No |
| | the real, complete 12a of 12b, 12c, 12d, and 12e below, as applica | able.) | | | | | | | |
| а | If a walver of the minimum funding standard for a prior year is being granting the walver | g amortized in this pla | n year, see instruction | ons. a | nd ente | er the | date of the | a letter rulir | na. |
| | granting the waiver | | | th | | Day | | Year | ·9 |
| b | Enter the minimum required contribution for this plan year | | i skip to line 13. | | [| 126 | | ************************************** | PROPERTY AND AND AND AND AND AND AND AND AND AND |
| C | Enter the amount contributed by the employer to the plan for this of | an vear | | | • | 120 | | ~ | T************************************* |
| d | Subtract the amount in line 12c from the amount in line 12b. Enter t | he result (enter a min | ie eign to the loft of | ^ | (| ~~~~~ | (| | *************************************** |
| | moguate unitarity | | | | | 12d | | This series | and the component of the second section is not |
| Part | Will the minimum funding amount reported on line 12d be met by the Plan Terminations and Transfers of Assets | e funding deadline? | | | | * | Yes | No | □N/A |
| 13a | | | - 25. | MANAGE NEW ANGES | | ······································ | · // 2000 100 100 100 100 100 100 100 100 10 | [2499] | political - |
| | Has a resolution to terminate the plan been adopted during the plar If "Yes," enter the amount of any plan assets that reverted to the en | i year or any prior yea oplover this year | rz | • • | ٠,- | | * | . XYes | []No |
| b | Were all the plan assets distributed to participants or heneficiaries. | transferred to enother | entern our borner white and | dia a Ma | | 13a | *************************************** | | Ö |
| | | | | | | 101 | | · X Yes | No |
| C | f during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See Instructions.) | n this plan to another | plan(s), identify the p | olan(s |) to | | | · Camp · · · · | General P 332. |
| 1: | c(1) Name of plan(s): | and the second s | 11 | ······································ | ······································ | . INC. INC. | *************************************** | | *************************************** |
| | the state of the s | | | P. P. P. P. P. P. P. P. P. P. P. P. P. P | 130 | (2) EI | N(\$) | 13c(3 |)PN(s) |
| Name | | | | | | | | | |
| | | | ************************************** | 4 | *************************************** | THE PROPERTY OF STREET | | **** | ###################################### |
| Cautio | r A nangly for the late or hanneless fill a full | *** | | | *************************************** | ********** | ***** | | |
| Under | i: A penalty for the late or incomplete filling of this return/repor | t will be assessed u | nless reasonable c | ause | is esta | blish | ed. | | |
| | enalties of perjury and other penalties set forth in the instructions, I chedule MB completed and signed by an enrolled actuary, as well a is true, correct, and complete. | declare that I have ex is the electronic version | amined this return/r | eport, | includ | ing, if | applicable | , a Schedu | le |
| bellef, i | is true, correct, and complete. | | ar or the rotal fire pu | rt, arr | a to the | ว กตลเ | ог ту кло | wieage and | 1 |
| SIGN | and the same of th | 9/10/11 | JAY MITTMAN | | | | The second second | Marian Marian da esta de la composição d | MANUAL STATES OF STATES AND ADDRESS OF STATE |
| HER | Targressia or biggs destinification | Date | Enter name of indi | vidual | signin | g as p | lan admini | strator | World & Advances; 1 or \$ 10 pl faces regard. |
| SIGN HERI | | 1 a/1.120 | JAY MITTMAN | • | 484534,,,,, | | | | *************************************** |
| HELL | Signature of employer/plan sponsor | Date | Enter name of indiv | /idual | sianin | - as n | mnlovero | when anny | |

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended January 31, 2011.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

The funding method used for preparation of Schedule SB is the modified unit credit method required by the Pension Protection Act of 2006 (PPA). Under this funding method, the Target Normal Cost is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. Any benefit attributable to services performed in a preceding plan year that is increased by reason of any increase in compensation during the current plan year shall be treated as having accrued during the current plan year for purposes of determining the Target Normal Cost. If the plan assets are inadequate to cover the present value of the benefits that were already accrued as of the beginning of the plan year (Funding Target) an additional charge called the Shortfall Installment may also be due. The Funding Target includes an allowance for ancillary death benefits provided under life insurance contracts if any such contracts are owned by the plan.

The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

I, Robin Read, am a Senior Actuary for PRB Administrators, Inc. I am a member of the American Society of Pension Professionals & Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Age (months): Wait (months): 0 12 Continuing hours:

Excluded classes:

1.000

Hours worked

Non-resident alien

No Two year eligibility:

Earnings

Total compensation excluding:

Other

Retirement

Normal

Early

Subsidized Early

Disability

Death

Age: Service: 65 0 0

Participation: Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence

None None 0 0

Female:

None

None

None

Rates - Male: Rates - Female:

None

None

None

Use Social Security Retirement Age: No

Vesting Schedule: Vesting Definition: 2/20

Hours Worked

REACT Benefits Percentage:

Pre-retirement death benefit

Percentage of accrued benefit:

100.00%

50.00%

Death Benefit Payment method: Face + PVAB - Curr. CV

Normal: QJSA:

Annuity Life only Joint and contingent Percent 0.00% 50.00% Years 0 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent

Total percent of salary:

100.00%

Dollar amount:

None

Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No

Highest:

3

Annualize short plan years:

No

In the last: Excluding: 0 0

Include compensations based on years of:

Accrual

Accrual

Frozen:

No

Definition of years:

Hours worked

1000

Fractions based on: N/A

Accrual credit:

Continuing

Died 1000

Disabled 1000

Retired Terminated 1000 1000

N/A Precision: Limit current credit

to:

N/A

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28.0000

Cap or floor:

Floor

Method:

Fractional

Accrual % per year:

0.00%

Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions:

Male Nonannuitant: Female Nonannuitant: 2010 Nonannuitant Male

2010 Nonannuitant Female

Male Annuitant:

2010 Annuitant Male

Female Annuitant:

2010 Annuitant Female

1st

4.60

N/A

4.60

0.00

Applicable months from valuation month:

Probability of lump sum:

High Quality Bond rates:

Use pre-retirement mortality:

100.00%

Yes

2nd

6.65

N/A

6.65

0.00

3rd

6.76

N/A

6.76

0.00

Annuitant:

Nonannuitant:

Current:

Override:

0.00

1st

3.23

0.00

2nd

5.22

Salary Scale

Final rates:

Override:

Segment rates:

Male:

0.00%

Female: 0.00%

Withdrawal

Male:

None

Female:

None

Withdrawal-Select

Male:

None

Female:

None

Early Retirement Rates

Male:

None

Female:

None

Subsidized Early Retirement Rates

Male: Female: None None

Name of Plan:

J. Mittman & Company, Inc. Pensi

Plan Sponsor's EIN:

13-3379747

Plan Number:

Plan Sponsor's Name: J. Mittman & Company, Inc.

Options:

Use optional combined mortality table for small plans:

Use discount rate transition:

No

Lump sums use proposed regulations:

Yes

Yes

Actuarial Equivalent Floor

Stability period:

plan year

Lookback months:

1 None

2010 Applicable

3rd

5.72

0.00

Male:

Female: Male:

None

Marriage Probability

0.00%

0.00%

Female:

Expense loading:

0.00%

Disability Rates

Male:

None

Female:

None

Setback 0

Setback

0

Male: Female: None None

Mortality

0

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

| Attained Age | | nder 1 Avg. . Comp | 1 | To 4 Avg. Comp | | To 9 Avg. Comp | 10 ' | To 14 Avg. Comp | | To 19 Avg. Comp | | To 24 Avg. Comp | | To 29 Avg. Comp | | To 34 Avg. Comp | | 5 To 39 Avg. Comp | | Avg. |
|-----------------|---|--------------------------|---|----------------------|---|----------------------|------|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-------------------------|---|------|
| Under 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 to 29 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 to 34 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 to 39 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 to 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 to 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 to 54 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 to 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 60 to 64 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 65 to 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 & Up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Name of plan:

J. Mittman & Company, Inc. Pension Plan

Plan sponsor's name: J. Mittman & Company, Inc.

Plan number:

002

EIN:

13-3379747

Comments and Adjustments

Schedule SB, Item 7, Adjustment to Carryover or Prefunding Balance

| \boxtimes | Not Applicable | if checked. |
|-------------|---|--|
| | Reason for Adju | stment (if checked): |
| | Schedule S | B, Item 8, Late Election to Apply Balances to Quarterly Installments |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Adju | stment (if checked): |
| | | Schedule SB, Item 24, Change in Assumptions |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Char | nge (if checked): |
| | | Schedule SB, Item 25, Change in Funding Method |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Char | nge (if checked): |
| | | |
| | | Schedule SB, Section V - Plan Amendments |
| | Not Applicable | if checked. |
| | Description of A | amendment (if checked): The plan terminated 02/12/2010. |
| | | |
| Plan S | e of Plan: Sponsor's EIN: Number: | J. Mittman & Company, Inc. Pension Plan 13-3379747 002 |

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended January 31, 2011.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

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The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

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Schedule SB, Item 22, Weighted Retirement Age

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Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Age (months): Wait (months): 0 12 Continuing hours:

Excluded classes:

1.000

Hours worked

Non-resident alien

No Two year eligibility:

Earnings

Total compensation excluding:

Other

Retirement

Normal

Early

Subsidized Early

Disability

Death

Age: Service: 65 0 0

Participation: Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence

None None 0 0

Female:

None

None

None

Rates - Male: Rates - Female:

None

None

None

Use Social Security Retirement Age: No

Vesting Schedule: Vesting Definition: 2/20

Hours Worked

REACT Benefits Percentage:

Pre-retirement death benefit

Percentage of accrued benefit:

100.00%

50.00%

Death Benefit Payment method: Face + PVAB - Curr. CV

Normal: QJSA:

Annuity Life only Joint and contingent Percent 0.00% 50.00% Years 0 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent

Total percent of salary:

100.00%

Dollar amount:

None

Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No

Highest:

3

Annualize short plan years:

No

In the last: Excluding: 0 0

Include compensations based on years of:

Accrual

Accrual

Frozen:

No

Definition of years:

Hours worked

1000

Fractions based on: N/A

Accrual credit:

Continuing

Died 1000

Disabled 1000

Retired Terminated 1000 1000

N/A Precision: Limit current credit

to:

N/A

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28.0000

Cap or floor:

Floor

Accrual % per year:

0.00%

Method:

Fractional

Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions:

Male Nonannuitant:

2010 Nonannuitant Male

Female Nonannuitant:

2010 Nonannuitant Female

Male Annuitant:

2010 Annuitant Male

2010 Annuitant Female

1st

4.60

N/A

4.60

0.00

Female Annuitant:

Applicable months from valuation month:

Probability of lump sum:

High Quality Bond rates:

Use pre-retirement mortality:

100.00%

Yes

2nd

6.65

N/A

6.65

0.00

N/A

6.76

0.00

3rd 6.76

Current: Override:

0.00

1st

3.23

5.22 0.00

0.00

Override:

Final rates:

Segment rates:

Salary Scale 0.00% Male:

> Female: 0.00%

Withdrawal

Male: None

Female:

None

Withdrawal-Select

Male:

None

Female:

None

Early Retirement Rates

Male:

None

Female:

None

Subsidized Early Retirement Rates

Male:

None

Female:

None

Name of Plan:

J. Mittman & Company, Inc. Pensi

Plan Sponsor's EIN:

13-3379747

Plan Number:

Plan Sponsor's Name: J. Mittman & Company, Inc.

Stability period:

Lookback months:

Nonannuitant:

Annuitant:

Options:

plan year

Use optional combined mortality table for small plans:

Lump sums use proposed regulations:

Use discount rate transition:

Actuarial Equivalent Floor

None

1

2010 Applicable

3rd

2nd

5.72

Late Retirement Rates

Male:

None

Female:

None

Marriage Probability

Male:

0.00%

Female:

0.00%

Expense loading:

0.00%

Disability Rates

Male:

None

Female:

None

Setback

Setback

0

Yes

No

Yes

Male: Female: None None

Mortality

0 0

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

| Attained Age | | nder 1 Avg. . Comp | 1 | To 4 Avg. Comp | | To 9 Avg. Comp | 10 ' | To 14 Avg. Comp | | To 19 Avg. Comp | | To 24 Avg. Comp | | To 29 Avg. Comp | | To 34 Avg. Comp | | 5 To 39 Avg. Comp | | & Up Avg. Comp |
|-----------------|---|--------------------------|---|----------------------|---|----------------------|------|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-------------------------|---|----------------------|
| Under 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 to 29 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 to 34 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 to 39 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 to 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 to 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 to 54 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 to 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 60 to 64 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 65 to 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 & Up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Name of plan:

J. Mittman & Company, Inc. Pension Plan

Plan sponsor's name: J. Mittman & Company, Inc.

Plan number:

002

EIN:

13-3379747

Comments and Adjustments

Schedule SB, Item 7, Adjustment to Carryover or Prefunding Balance

| \boxtimes | Not Applicable | if checked. |
|-------------|---|--|
| | Reason for Adju | stment (if checked): |
| | Schedule S | B, Item 8, Late Election to Apply Balances to Quarterly Installments |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Adju | stment (if checked): |
| | | Schedule SB, Item 24, Change in Assumptions |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Char | nge (if checked): |
| | | Schedule SB, Item 25, Change in Funding Method |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Char | nge (if checked): |
| | | |
| | | Schedule SB, Section V - Plan Amendments |
| | Not Applicable | if checked. |
| | Description of A | amendment (if checked): The plan terminated 02/12/2010. |
| | | |
| Plan S | e of Plan: Sponsor's EIN: Number: | J. Mittman & Company, Inc. Pension Plan 13-3379747 002 |

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended January 31, 2011.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

The funding method used for preparation of Schedule SB is the modified unit credit method required by the Pension Protection Act of 2006 (PPA). Under this funding method, the Target Normal Cost is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. Any benefit attributable to services performed in a preceding plan year that is increased by reason of any increase in compensation during the current plan year shall be treated as having accrued during the current plan year for purposes of determining the Target Normal Cost. If the plan assets are inadequate to cover the present value of the benefits that were already accrued as of the beginning of the plan year (Funding Target) an additional charge called the Shortfall Installment may also be due. The Funding Target includes an allowance for ancillary death benefits provided under life insurance contracts if any such contracts are owned by the plan.

The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

I, Robin Read, am a Senior Actuary for PRB Administrators, Inc. I am a member of the American Society of Pension Professionals & Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Age (months): Wait (months): 0 12 Continuing hours:

Excluded classes:

1.000

Hours worked

Non-resident alien

No Two year eligibility:

Earnings

Total compensation excluding:

Other

Retirement

Normal

Early

Subsidized Early

Disability

Death

Age: Service: 65 0 0

Participation: Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence

None None 0 0

Female:

None

None

None

Rates - Male: Rates - Female:

None

None

None

Use Social Security Retirement Age: No

Vesting Schedule: Vesting Definition: 2/20

Hours Worked

REACT Benefits Percentage:

Pre-retirement death benefit

Percentage of accrued benefit:

100.00%

50.00%

Death Benefit Payment method: Face + PVAB - Curr. CV

Normal: QJSA:

Annuity Life only

0.00% 50.00% Joint and contingent

Percent

Years 0 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent

Total percent of salary:

100.00%

Dollar amount:

None

Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No

Highest:

3

Annualize short plan years:

No

In the last: Excluding: 0 0

Include compensations based on years of:

Accrual

Accrual

Frozen:

No

Definition of years:

Hours worked

1000

Fractions based on: N/A

Accrual credit:

Continuing

Died 1000

Disabled 1000

Retired Terminated 1000 1000

N/A Precision: Limit current credit

to:

N/A

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28.0000

Cap or floor:

Floor

Method:

Fractional

Accrual % per year:

0.00%

Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Schedule SB, Part V - Statement of Actuarial Assumptions

Options:

Target Assumptions:

Male Nonannuitant:

2010 Nonannuitant Male

Female Nonannuitant:

2010 Nonannuitant Female

Male Annuitant:

2010 Annuitant Male

2010 Annuitant Female

1st

4.60

N/A

4.60

0.00

Female Annuitant:

Applicable months from valuation month:

Probability of lump sum:

High Quality Bond rates:

Use pre-retirement mortality:

100.00%

Yes

2nd

6.65

N/A

6.65

0.00

N/A

6.76

0.00

3rd 6.76

Current: Override:

Male:

Male:

Male:

Male:

Female:

Female:

Female:

Female:

0.00

Late Retirement Rates

Marriage Probability

Expense loading:

Disability Rates

1st

3.23

Use discount rate transition:

Actuarial Equivalent Floor

Stability period:

Nonannuitant:

Annuitant:

Lookback months:

Lump sums use proposed regulations:

5.22 0.00

0.00%

0.00%

0.00%

None

None

Mortality

None

None

None

None

2nd

Use optional combined mortality table for small plans:

0.00

2010 Applicable

3rd

5.72

plan year

1

None

Yes

No

Yes

Setback

Setback

0

0

0

Override:

Final rates:

Segment rates:

Salary Scale 0.00% Male:

> Female: 0.00%

Withdrawal

Male: None

Female: None

Withdrawal-Select

Male: None

Female:

None

Early Retirement Rates

None

Male: Female:

None

Subsidized Early Retirement Rates

Male:

None

Female:

None

Name of Plan:

J. Mittman & Company, Inc. Pensi

Plan Sponsor's EIN:

13-3379747

Plan Number:

Plan Sponsor's Name: J. Mittman & Company, Inc.

Page 1

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

| Attained Age | | nder 1 Avg. . Comp | 1 | To 4 Avg. Comp | | To 9 Avg. Comp | 10 ' | To 14 Avg. Comp | | To 19 Avg. Comp | | To 24 Avg. Comp | | To 29 Avg. Comp | | To 34 Avg. Comp | | 5 To 39 Avg. Comp | | & Up Avg. Comp |
|-----------------|---|--------------------------|---|----------------------|---|----------------------|------|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-------------------------|---|----------------------|
| Under 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 to 29 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 to 34 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 to 39 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 to 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 to 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 to 54 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 to 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 60 to 64 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 65 to 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 & Up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Name of plan:

J. Mittman & Company, Inc. Pension Plan

Plan sponsor's name: J. Mittman & Company, Inc.

Plan number:

002

EIN:

13-3379747

Comments and Adjustments

Schedule SB, Item 7, Adjustment to Carryover or Prefunding Balance

| \boxtimes | Not Applicable | if checked. |
|-------------|---|--|
| | Reason for Adju | stment (if checked): |
| | Schedule S | B, Item 8, Late Election to Apply Balances to Quarterly Installments |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Adju | stment (if checked): |
| | | Schedule SB, Item 24, Change in Assumptions |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Char | nge (if checked): |
| | | Schedule SB, Item 25, Change in Funding Method |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Chai | nge (if checked): |
| | | |
| | | Schedule SB, Section V - Plan Amendments |
| | Not Applicable | if checked. |
| | Description of A | amendment (if checked): The plan terminated 02/12/2010. |
| | | |
| Plan S | e of Plan: Sponsor's EIN: Number: | J. Mittman & Company, Inc. Pension Plan 13-3379747 002 |

ACTUARIAL REPORT

J. Mittman & Company, Inc. Pension Plan

Schedule SB, Part I, Basic Information

This Actuarial Valuation Report covers the Plan Year that ended January 31, 2011.

An actuarial valuation of the above pension plan has been completed based on the assumption that the financial and employee census data provided by the Plan Administrator are complete and accurate. It is based on the actuarial funding method, assumptions and other data set forth in this report.

This report contains exhibits of descriptive material concerning plan provisions, funding methods and assumptions, and other pertinent factors underlying the determination of contribution levels and plan liabilities as well as exhibits of the various actuarial computations made in support of the determination of the contributions. An actual copy of IRS Form 5500 Schedule SB is included in this report.

The funding method used for preparation of Schedule SB is the modified unit credit method required by the Pension Protection Act of 2006 (PPA). Under this funding method, the Target Normal Cost is the present value of all benefits which are expected to accrue or to be earned under the plan during the plan year. Any benefit attributable to services performed in a preceding plan year that is increased by reason of any increase in compensation during the current plan year shall be treated as having accrued during the current plan year for purposes of determining the Target Normal Cost. If the plan assets are inadequate to cover the present value of the benefits that were already accrued as of the beginning of the plan year (Funding Target) an additional charge called the Shortfall Installment may also be due. The Funding Target includes an allowance for ancillary death benefits provided under life insurance contracts if any such contracts are owned by the plan.

The recommended contribution may be higher than the minimum required under the PPA mandated funding method. The Individual Aggregate Funding Method is used for comparison purposes to generate a more level funding pattern where applicable.

I, Robin Read, am a Senior Actuary for PRB Administrators, Inc. I am a member of the American Society of Pension Professionals & Actuaries and I meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Schedule SB, Item 22, Weighted Retirement Age

The weighted retirement age is based on the Target Normal Cost and the Funding Target. The sum of the Target Normal Cost and the Funding Target is multiplied by the participant's assumed retirement age. This calculation is separately performed for all participants. These amounts are then accumulated and divided by the total Target Normal Cost and Funding Target for all participants. The result is the weighted retirement age.

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Eligibility Requirements

Service/Participation Requirements

Age (yrs):

21

Definition of years:

Age (months): Wait (months): 0 12 Continuing hours:

Excluded classes:

1.000

Hours worked

Non-resident alien

No Two year eligibility:

Earnings

Total compensation excluding:

Other

Retirement

Normal

Early

Subsidized Early

Disability

Death

Age: Service: 65 0 0

Participation: Defined:

Plan year start

nearest

Benefit Reduction / Mortality table & setback

Male:

Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence Actuarial Equivalence

None None 0 0

Female:

None

None

None

Rates - Male: Rates - Female:

None

None

None

Use Social Security Retirement Age: No

Vesting Schedule: Vesting Definition: 2/20

Hours Worked

REACT Benefits Percentage:

Pre-retirement death benefit

Percentage of accrued benefit:

100.00%

50.00%

Death Benefit Payment method: Face + PVAB - Curr. CV

Normal: QJSA:

Annuity Life only Joint and contingent Percent 0.00% 50.00% Years 0 0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

Plan Number:

002

Benefits

Pension Formula:

Benefit formula

Type of Formula:

Flat benefit

Effective Date:

01/28/1971

Flat benefit non-integrated type:

Percent

Total percent of salary:

100.00%

Dollar amount:

None

Reduction based on:

Participation

Benefit reduction for years less than:

10

Averaging

Projection method:

Current Compensation

Apply exclusion to accrued benefit:

No

Based on:

Final Average

Annualize short compensation years: No

Highest:

3

Annualize short plan years:

No

In the last:

0

Include compensations based

Excluding:

0

on years of:

Accrual

Accrual

Frozen:

No

Definition of years:

Hours worked

Fractions based on: N/A

Accrual credit:

Continuing

Died

Retired

Terminated

N/A Precision:

Disabled 1000 1000 1000 1000 1000

Limit current credit

to:

N/A

Years based on:

Participation

Cap/floor years:

0

Maximum past accrual years:

28.0000

Cap or floor:

Floor

Method:

Fractional

Accrual % per year:

0.00%

Apply 415 before accrual:

No

Name of Plan:

J. Mittman & Company, Inc. Pension Plan

Plan Sponsor's EIN:

13-3379747

002

Plan Number:

Schedule SB, Part V - Statement of Actuarial Assumptions

Options:

Target Assumptions:

Male Nonannuitant:

2010 Nonannuitant Male

Female Nonannuitant:

2010 Nonannuitant Female

Male Annuitant:

2010 Annuitant Male

2010 Annuitant Female

Female Annuitant:

Probability of lump sum:

100.00%

Use pre-retirement mortality:

Applicable months from valuation month:

Yes

0.00

Lookback months:

0.00

Nonannuitant:

Stability period:

Use discount rate transition:

Actuarial Equivalent Floor

Lump sums use proposed regulations:

1st

3.23

0.00

Annuitant:

Current:

Override:

None

2nd

5.22

0.00

1

plan year

Use optional combined mortality table for small plans:

2010 Applicable

3rd

5.72

0.00

1st 2nd 3rd 6.76 4.60 6.65 Segment rates: N/A N/A N/A **High Quality Bond rates:** 4.60 6.65 6.76 Final rates:

0.00

Salary Scale

Override:

0.00% Male:

Female: 0.00%

Withdrawal

Male: None

Female: None

Withdrawal-Select

Male:

None

Female:

None

Early Retirement Rates

Male:

None

Female:

None

Subsidized Early Retirement Rates

Male:

None

Female:

None

Name of Plan:

J. Mittman & Company, Inc. Pensi

Plan Sponsor's EIN:

13-3379747

Plan Number:

Plan Sponsor's Name: J. Mittman & Company, Inc.

Late Retirement Rates

Male:

None

Female:

None

Marriage Probability

Male:

0.00%

Female:

0.00%

Expense loading:

0.00%

Disability Rates

Male:

None

Female:

Male:

Female:

None

Mortality None None

0

0

Setback

Setback

0

Yes

No

Yes

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE

| Attained Age | | nder 1 Avg. . Comp | 1 | To 4 Avg. Comp | | To 9 Avg. Comp | 10 ' | To 14 Avg. Comp | | To 19 Avg. Comp | | To 24 Avg. Comp | | To 29 Avg. Comp | | To 34 Avg. Comp | | 5 To 39 Avg. Comp | | & Up Avg. Comp |
|-----------------|---|--------------------------|---|----------------------|---|----------------------|------|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-----------------------|---|-------------------------|---|----------------------|
| Under 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 to 29 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 to 34 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 to 39 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 to 44 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 to 49 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 to 54 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 to 59 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 60 to 64 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 65 to 69 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 & Up | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Name of plan:

J. Mittman & Company, Inc. Pension Plan

Plan sponsor's name: J. Mittman & Company, Inc.

Plan number:

002

EIN:

13-3379747

Comments and Adjustments

Schedule SB, Item 7, Adjustment to Carryover or Prefunding Balance

| \boxtimes | Not Applicable | if checked. |
|-------------|---|--|
| | Reason for Adju | stment (if checked): |
| | Schedule S | B, Item 8, Late Election to Apply Balances to Quarterly Installments |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Adju | stment (if checked): |
| | | Schedule SB, Item 24, Change in Assumptions |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Char | nge (if checked): |
| | | Schedule SB, Item 25, Change in Funding Method |
| \boxtimes | Not Applicable | if checked. |
| | Reason for Chai | nge (if checked): |
| | | |
| | | Schedule SB, Section V - Plan Amendments |
| | Not Applicable | if checked. |
| | Description of A | amendment (if checked): The plan terminated 02/12/2010. |
| | | |
| Plan S | e of Plan: Sponsor's EIN: Number: | J. Mittman & Company, Inc. Pension Plan 13-3379747 002 |

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).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

| | File as an attachment to Form 550 | J or 5500-SF. | | |
|--|--|----------------------------------|----------------|--------------------------|
| For calendar plan year 2010 or fiscal plan year | beginning 02/01/2010 | and ending | 01/31 | /2011 |
| Round off amounts to nearest dollar. | | | | |
| Caution: A penalty of \$1,000 will be assess | ed for late filing of this report unless reasonable of | ause is established. | | |
| A Name of plan | | B Three | - | |
| J. MITTMAN & COMPANY, INC. | DEFINED BENEFIT PENSION PLAN | plan | number (| PN) ▶ 002 |
| | | | | |
| Plan sponsor's name as shown on line 2a of | Form 5500 or 5500-EZ | D Empl | loyer Ider | ntification Number (EIN) |
| J. MITTMAN & COMPANY, INC. | £2 | 13- | 337974 | 7 |
| | | | | |
| Type of plan: X Single Multiple | e-A Multiple-B F Prior year plan s | ize: X 100 or fewer | 101 | -500 More than 500 |
| art I Basic Information | | | | |
| 1 Enter the valuation date: | Month 02 Day 01 Year_ | 2010 | | |
| 2 Assets: | | | | |
| a Market value | | | 2a | 6,860,612 |
| b Actuarial value | | | 2b | 6,860,612 |
| 3 Funding target/participant count breakdown | | (1) Number of parti | icipants | (2) Funding Target |
| a For retired participants and beneficiarie | es receiving payment 3a | 0 | | (|
| b For terminated vested participants . | | 0 | | |
| C For active participants: | | | | |
| (1) Non-vested benefits | | | | 29' |
| (2) Vested benefits | | | | 5,492,693 |
| (3) Total active | | 8 | | 5,492,988 |
| d Total | | 8 | | 5,492,988 |
| 4 If the plan is at-risk, check the box and con | aplete lines a and b | 🗆 | | |
| | d at-risk assumptions | | 4a | |
| | ptions, but disregarding transition rule for plans the | | | |
| | | | | |
| | | | 5 | 5.62 |
| | | | 6 | (|
| tatement by Enrolled Actuary | should a real assessment for substitute statements and attachments. If any I | complete and security Each on | arthur ar anno | etina was assetted in |
| accordance with applicable law and regulations. In my opion, ex combination, offer my best estimate of articipated experience u | chedule and accompanying schedules, statements and attachments, if any, i ach other assumption is reasonable (taking into account the experience of the pattern to action. | plan and reasonable expectations | s) and such of | her assumptions, in |
| SIGN A - O | noer line gran. | | | |
| HERE PHILIPAL 100 | id | | 10/2 | 8/2011 |
| MILITARY INCOME | ire of actuary | · | | Date |
| ROBIN READ | | | | -03782 |
| | nt name of actuary | Most | | nrollment number |
| PRB ADMINISTRATORS, INC. | | |) 551- | |
| | m name | | | including area code) |
| 1925 CENTURY PARK EAST, 4TH | | . oropitotio i | | |
| 1925 CENTORT PARK EAST, 4TH | FLOOR | | | |
| | | | | |
| US LOS ANGELES CA | 90067 | | | |

| Part II Beginn | ing of year carryover and | prefunding balances | | | | | | _ |
|---|--|--|--------------------------|--|-----------------|--------|-----------------------|------|
| | | | (a) | Carryover balance | (b) Pref | unding | balance | |
| 7 Balance at beg | inning of prior year after applic | able adjustments (item 13 fro | | , | 1-7 | 0 | | |
| year) | | | | 0 | | | | (|
| | offset prior year's funding reg | | | 0 | | | | 0 |
| | ning (item 7 minus item 8) | | | 0 | | | | 0 |
| | n 9 using prior year's actual ret | | | 0 | | | | (|
| | cess contributions to be added | | W13.076 | | STATE OF STREET | | | Real |
| | tributions (item 38 from prior ye | | | | | | | (|
| | (a) using prior year's effective r | | | | | | | (|
| | ble at beginning of current plan | | | | | | | 0 |
| | em (c) to be added to prefundir | | | | | | | 0 |
| | alances due to elections or dee | | | 0 | | | | 0 |
| | inning of current year (item 9 + | | | 0 | | | | - 0 |
| | ng percentages | | , , , , , , , | | | | | |
| | attainment percentage | | | | | 14 | 124.90 | % |
| 15 Adjusted fundir | ng target attainment percentage | | | | | 15 | 124.90 | % |
| | ding percentage for purposes | | | | | 10 | 124.50 | |
| | unding requirement | | | | ce | 16 | 142.66 | % |
| 17 If the current va | alue of the assets of the plan is | less than 70 percent of the fi | unding target, enter e | uch percentage | | 17 | 142.00 | 96 |
| | ibutions and liquidity shor | | anding target, enter s | ucii percentage | | 17 | | 70 |
| | nade to the plan for the the plan | | nlovees. | | | | | |
| | | | | 0.1.6 | | | | |
| (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) | ' | | unt paid by loyees | |
| , | | | (,,,,, | ompro y or (o) | _ | omp | 0,000 | |
| | | | | | _ | | | |
| | | 1:: | | | | | | |
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| | | | - | | | | | _ |
| HUPPAROLINA HULLING HAVE DO | Indian in appropriate and a second record | | | | | _ | | |
| 10.00 | DOMESTIC STREET, STREE | | Totals ► 18(b) | | 18(c) | 1 | | |
| | ployer contributions - see instr | | | | | | | |
| | s allocated toward unpaid mini | | m prior years | | 19a | | | 0 |
| | s made to avoid restrictions ad | | | _ | 19b | | | |
| C Contributions | allocated toward minimum required | contribution for current year adjus | ted to valuation date | | 19c | | | 0 |
| 20 Quarterly contri | butions and liquidity shortfall(s | The state of the s | | | | | | |
| a Did the plan | have a "funding shortfall" for the | ne prior year? | | | [| Yes | X No | |
| b If 20a is "Yes | s," were required quarterly inst | allments for the current year r | made in a timely man | ner? | <u> [</u> | Yes | No | |
| c If 20a is "Yes | s," see instructions and comple | ete the following table as appli | cable: | Same of the second | | | | |
| | | Liquidity shortfall as of | | plan year | | | | |
| (| 1) 1st | (2) 2nd | (3) 3rd | | (4) 4 | th | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

| Schedul | e SB (Form 5500) 2010 | | Page 3 | | | | |
|--|------------------------------------|-------------------------------|---------------------|-----|------------|-------------|----------|
| Part V Assumpti | ons used to determine fur | nding target and target no | ormal cost | | | | |
| 21 Discount rate: | | | | | | | |
| a Segment rates: | 1st segment | 2nd segment | 3rd segment | | □N/A, fu | Il yield cı | urve use |
| | 4.60 % | 6.65 % | 6.76 % | | | | |
| | enter code) | | | 21b | | | 1 |
| | retirement age | | | 22 | | | 6 |
| 23 Mortality table(s) (s | | escribed combined | Prescribed separate | | Substitute | | |
| Part VI Miscellar | neous items | | | | | | |
| 24 Has a change been attachment | n made in the non-prescribed | actuarial assumptions for the | | | - | _ | equired |
| 25 Has a method char | nge been made for the current | | | | | Yes | x N |
| | to provide a Schedule of Acti | <u> </u> | | | | Yes | X N |
| | e for (and is using) alternative | | | T | | | 126 |
| regarding attachme | | | | 27 | | | |
| 0 0 | iation of unpaid minimum | | | 1 | | | |
| | equired contribution for all prior | | | 28 | | | |
| | ver contributions allocated toward | | | s | | | |
| | | | | | | | |
| | of unpaid minimum required of | | | 30 | | | |
| | required contribution for | | | _ | | | |
| | , adjusted, if applicable (see in | | | 31 | | | |
| 32 Amortization install | ments: | | Outstanding Balanc | e | 1 | nstallmer | nt |
| a Net shortfall amorti | zation installment | | | 0 | | | 7/1 |
| b Waiver amortization | n installment | | | 0 | | | |
| | n approved for this plan year, | | | | | | |
| (Month | _ Day Year | | d amount | 33 | | | 131 |
| 34 Total funding requi | rement before reflecting carryo | | | | | | |
| | + item 32b - item 33) | | | 34 | | | |
| The state of the s | 1 | Carryover balance | Prefunding Balance | 1 | To | tal baland | ce |
| 35 Balances used to o | offset funding requirement | (| | 0 | | | |
| 36 Additional cash req | uirement (item 34 minus item | 35) | | 36 | | | |
| | ated toward minimum required | | | | | | |
| | | | • | 37 | | | |
| | xcess contributions for current | | | 38 | | - 15 | |
| | equired contribution for current | | | 39 | | | |
| STREET, SQUARE STREET | equired contribution for all year | | | 40 | | | |