Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 100

1c Effective date of plan 01/01/1989

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

150 EAST 42ND STREET
NEW YORK, NY 10017-5639

2b Employer Identification Number (EIN) 13-2679447

2c Sponsor's telephone number 212-915-5530

2d Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/06/2012	ALAN RUBIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	08/06/2012	ALAN RUBIN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

150 EAST 42ND STREET
NEW YORK, NY 10017-5639

3b Administrator's EIN
13-2679447

3c Administrator's telephone number
212-915-5530

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1717
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	1447
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	196
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1643
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	1643
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1209
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	127
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2G 2J 2K 2T 3H

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

9a Plan funding arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)		**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500.
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	616162	1643	01/01/2010	12/31/2010

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
90772	96482

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MORGAN STANLEY INS SERVICES INC
ATTN JENNIFER KANG
2000 WESTCHESTER AVE
PURCHASE, NY 10577-2530

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
90772	88166	REFERRAL/SERVICE FEE AND PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
MORGAN STANLEY INS SERVICES INC
HARBORSIDE FINANCIAL CTR
PLAZA 2 7TH FLOOR
JERSEY CITY, NJ 07311

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	8316	PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	**4**	0
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	1743107

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

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

A Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	71042	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-I5

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-016	P	1163858

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-I5

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-028	P	177560

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-I5

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-023	P	401689

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE SELECT

b Name of sponsor of entity listed in (a): UNION BOND & TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
93-6274328-001	C	8118766

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

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

A Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1293868	1257814
(2) Participant contributions	1b(2)	133726	120208
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	1150860	1354472
(9) Value of interest in common/collective trusts	1c(9)	7231854	8118766
(10) Value of interest in pooled separate accounts	1c(10)	789714	1743107
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	57522639	72417685
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	68122661	85012052
	Liabilities			
g	Benefit claims payable	1g	0	
h	Operating payables	1h	0	
i	Acquisition indebtedness	1i	0	
j	Other liabilities	1j	0	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	68122661	85012052

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1535085	
	(B) Participants	2a(1)(B)	7287074	
	(C) Others (including rollovers)	2a(1)(C)	1227870	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		10050029
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)	0	
	(D) Loans (other than to participants)	2b(1)(D)	0	
	(E) Participant loans	2b(1)(E)	65824	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		65824
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	839873	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		839873
	(3) Rents	2b(3)		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

			(a) Amount	(b) Total
2b	**(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate	**2b(5)(A)**	0	
	(B) Other	**2b(5)(B)**	0	
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	**2b(5)(C)**		0
	(6) Net investment gain (loss) from common/collective trusts	**2b(6)**		296747
	(7) Net investment gain (loss) from pooled separate accounts	**2b(7)**		255691
	(8) Net investment gain (loss) from master trust investment accounts	**2b(8)**		0
	(9) Net investment gain (loss) from 103-12 investment entities	**2b(9)**		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	**2b(10)**		8678136
c	Other income	**2c**		1015
d	Total income. Add all **income** amounts in column (b) and enter total	**2d**		20187315
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	**2e(1)**	3219674	
	(2) To insurance carriers for the provision of benefits	**2e(2)**	0	
	(3) Other	**2e(3)**	1500	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	**2e(4)**		3221174
f	Corrective distributions (see instructions)	**2f**		4132
g	Certain deemed distributions of participant loans (see instructions)	**2g**		0
h	Interest expense	**2h**		0
i	Administrative expenses: **(1)** Professional fees	**2i(1)**	0	
	(2) Contract administrator fees	**2i(2)**	72498	
	(3) Investment advisory and management fees	**2i(3)**	0	
	(4) Other	**2i(4)**	120	
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	**2i(5)**		72618
j	Total expenses. Add all **expense** amounts in column (b) and enter total	**2j**		3297924
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	**2k**		16889391
l	Transfers of assets:			
	(1) To this plan	**2l(1)**		0
	(2) From this plan	**2l(2)**		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BERDON LLP **(2)** EIN: 13-0485070

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. **(2)** ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		1693
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	0
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	0
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	0
e	Was this plan covered by a fidelity bond?	**4e**	X		10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 42-0127290

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

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

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(k) SAVINGS PLAN

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

INDEX
YEARS ENDED DECEMBER 31, 2010 AND 2009

		Pages
INDEPENDENT AUDITORS' REPORT		1
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS - DECEMBER 31, 2010 AND 2009	EXHIBIT A	2
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009	EXHIBIT B	3
NOTES TO FINANCIAL STATEMENTS		4 - 14
SUPPLEMENTAL FINANCIAL INFORMATION:		
Schedule of Assets Held for Investment Purposes at End of Year - Schedule H, Line 4(i) - December 31, 2010	Schedule 1	16
Schedule of Delinquent Participant Contributions - Schedule H, Line 4(a) - December 31, 2010	Schedule 2	17

BERDON

INDEPENDENT AUDITORS' REPORT

To the Administrator of
Wilson, Elser, Moskowitz, Edelman & Dicker LLP
401(k) Savings Plan

We were engaged to audit the financial statements and supplemental schedules of Wilson, Elser, Moskowitz, Edelman & Dicker LLP 401(k) Savings Plan (the "Plan") as of December 31, 2010 and 2009 and for the years then ended, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4 and in supplemental Schedule 1, which was certified by Principal Financial Group and Fidelity Management Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Principal Financial Group held the Plan's investment assets and executed investment transactions from November 1, 2009 to December 31, 2010, and that Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2009 to October 31, 2009. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure Under the Employee Retirement Income Security Act of 1974.

Berdon LLP

Certified Public Accountants

New York, New York
September 29, 2011

Berdon LLP
CPAs and Advisors

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EXHIBIT A

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS:		
Investments at fair value:		
Mutual funds	$ 72,417,653	$ 57,522,640
Common/collective trust	8,118,766	7,231,854
Pooled separate accounts	1,743,107	789,713
	82,279,526	65,544,207
Receivables:		
Notes receivable from participants	1,354,485	1,150,860
Participant contributions	120,209	134,637
Employer contributions	1,257,814	1,295,013
	2,732,508	2,580,510
	85,012,034	68,124,717
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR THE PLAN'S INVESTMENT IN THE COMMON/COLLECTIVE TRUST WHOSE UNDERLYING INVESTMENTS INCLUDE FULLY BENEFIT-RESPONSIVE CONTRACTS	(162,499)	(48,538)
NET ASSETS AVAILABLE FOR BENEFITS	$ 84,849,535	$ 68,076,179

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

EXHIBIT B

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
ADDITIONS (DEDUCTIONS):		
Investment income (loss):		
Net realized gain (loss) on disposal of investments	$ 1,025,974	$ (12,365,625)
Net unrealized appreciation in fair value of investments	8,090,607	24,671,639
Interest and dividend income	839,873	925,230
	9,956,454	13,231,244
Contributions from participants	7,287,075	7,331,383
Contributions from employer	1,533,029	1,562,436
Rollovers	1,227,870	794,718
Participant notes receivable interest	65,837	58,837
	20,070,265	22,978,618
Benefits paid	(3,223,805)	(5,070,325)
Administrative expenses	(73,104)	(21,252)
	(3,296,909)	(5,091,577)
NET ADDITIONS	16,773,356	17,887,041
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	68,076,179	50,189,138
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 84,849,535	$ 68,076,179

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

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Wilson, Elser, Moskowitz, Edelman & Dicker LLP (the "Company") 401(k) Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan and related plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan, which was established in 1989, is a qualified defined contribution plan with a cash or deferred arrangement in accordance with the provisions of the Internal Revenue Code of 1986 (IRC), as amended by subsequent acts, and the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Effective January 1, 2007, the Company froze its Defined Benefit Plan for Nonlegal Staff, and added a profit-sharing component to the Plan for the nonlegal staff. Further information about the Plan and trust agreements may be obtained from the plan administrator.

(b) Employer Discretionary Contributions

The Plan provides that the Company may elect to make additional employer-matching and/or profit-sharing contributions to the Plan for the benefit of the participants therein who are members of the nonlegal staff. The profit-sharing contribution and allocation features of the Plan are further summarized below. For the years ended December 31, 2010 and 2009, the Company contributed $1,533,029 and $1,562,436, respectively, to the Plan. Contributions to the nonlegal staff profit-sharing plan amounted to approximately $1,246,000 and $1,285,000, which are included in the $1,533,029 and $1,562,436 balances, respectively.

(c) Participant Contributions

All employees, except those paid on an hourly basis, who have attained age 21 are eligible to participate in the Plan on the first of the month following attaining age 21, coincident with or next following the date which is one year after their original date of employment providing they have completed six months of service. Effective July 1, 2007, there is no minimum service requirement for employee participation, but six months of service requirement continues for matching employer contributions. Participants may elect to contribute up to 60% of their compensation to the Plan. Participants may also elect to defer any portion of any bonus, subject to a limit of 60% of eligible compensation or other applicable IRC limits. The employer may refuse to accept any or all of the bonus contribution if it will have an adverse effect on the Plan's nondiscrimination tests. Participants may increase or decrease the percentage of their compensation deferred to the Plan as of every payroll period. Participants may designate contributions as Roth elective deferral contributions. The Company will make matching contributions for nonlegal staff which shall be equal to $0.25 for each $1.00 contributed by the participants, up to 6% of the participants' compensation (subject to a maximum amount permitted by the IRC).

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(d) Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (i) the Company's contribution, if applicable, and (ii) plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

(e) Vesting

Participants have a fully vested interest in their employee pretax account, employer matching contribution account, rollover account and earnings thereon. The entire vested account balance will be paid within one calendar year at the employees' election if employment is terminated. The balance may be paid either as a cash distribution, a rollover or a combination of cash distribution and rollover. The vesting period is three years, cliff vesting, for the nonlegal staff profit-sharing plan. Participants' vested interest in the nonlegal staff profit-sharing portion of their account will be 100% vested under the following conditions: (i) death while employed by the Company, (ii) attainment of retirement requirements and (iii) termination of the Plan.

(f) Hardship Withdrawals

Except for the nonlegal staff profit-sharing plan, which is not eligible for in-service withdrawals, the Plan permits for hardship withdrawals limited to the lesser of the amount required to meet the need created by the hardship or the participant's vested accrued benefit. Permissible circumstances for hardship withdrawals include education, purchase of a principal residence, unreimbursed medical expenses, and to prevent eviction from, or foreclosure on, a principal residence.

(g) Notes Receivables from Participants

Participants may borrow from their accounts, except from the nonlegal staff profit-sharing plan, and is subject to certain further restrictions in the Plan. Loans must be for a minimum of $1,000. Participants may have only one loan outstanding at any given time. All loans to participants will be limited to the lesser of $50,000 reduced by the highest outstanding loan balance in the participant's account during the prior 12-month period, or 50% of the participant's vested balance, excluding any amount from the nonlegal staff profit-sharing plan. Loans, together with the interest required to be paid thereon, must be repaid by ratable payroll deductions within five years unless the loan is used to buy or build a principal residence, in which case the loan must be repaid over 10 years. Loans will bear a rate of interest determined by the plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances.

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(h) Plan Termination

Although it has not expressed any intention to do so, the Company has the right to amend or discontinue the Plan at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

(i) Forfeitures

At December 31, 2010 and 2009, forfeited nonvested accounts totaled approximately $38,000 and $21,000, respectively. Forfeitures used to reduce employer contributions for the years ended December 31, 2010 and 2009 totaled approximately $48,000 and $28,000, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

(a) Method of Accounting

The accounting records of the Plan are maintained on the accrual basis.

(b) Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Principal Stable Value Select Fund is a common/collective trust (CCT) which is an investment fund of Union Bond & Trust Company ("Union"). The CCT primarily owns investment contracts that invest in conventional, synthetic and separate account investment contracts (collectively, the "contracts") issued by life insurance companies, banks and other financial institutions. In addition, the CCT invests in fixed income securities issued by banks, corporations and the U.S. Government. The contracts are valued at contract value, which represents invested principal plus accrued interest thereon. In determining contract value, Union considers such factors as the benefit responsiveness of the contracts, the ability of the parties to the contracts to perform in accordance with the terms of the contracts and the likelihood of default by the issuer of an investment security (Note 5). In accordance with GAAP, the statements of net assets available for benefits present Principal Stable Value Select Fund, which invests primarily in benefit-responsive investment contracts, at fair value as well as an additional line showing an adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statements of changes in net assets available for benefits present these contracts at their contract value. Contract value represents contributions made under the fund, plus earnings, less participant withdrawals.

Purchases and sales of securities are recorded on a trade-date basis.

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. The change in the difference between fair value and the cost of investments is reflected in the statements of changes in net assets available for benefits as unrealized appreciation (depreciation) in the fair value of investments.

(c) Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance, plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

(d) Payment of Benefits and Other Costs

Benefits are recorded when paid. Administrative expenses are primarily comprised of record keeping fees. These expenses are paid directly by the Plan. Other expenses related to the Plan are paid directly by the Company.

(e) Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the accompanying statements of net assets available for benefits.

(f) Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies, if any, at the date of the financial statements, and the reported amounts of net additions during the reporting periods. Actual results could differ from those estimates.

(g) Reclassifications

Certain 2009 items have been reclassified to conform to the current year's presentation.

(h) Subsequent Events

The Plan has evaluated subsequent events after December 31, 2010 through September 29, 2011, the date that the financial statements are considered available to be issued.

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

(i) New Accounting Pronouncements

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2010-06, which amends Accounting Standards Codification (ASC) Topic 820, "Fair Value Measurements and Disclosures," adding new disclosure requirements for levels 1 and 2, separate disclosures of purchases, sales, issuances and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. The Plan adopted the new guidance in 2010, except for the Level 3 disclosures, which are required in 2011. The adoption in 2010 did not materially affect, and the future adoption is not expected to materially affect, the Plan's financial statements.

In September 2010, the FASB issued ASU No. 2010-25, "Reporting Loans to Participants by Defined Contribution Pension Plans." ASU No. 2010-25 requires participant loans to be measured at their unpaid principal balance, plus any accrued but unpaid interest, and classified as notes receivable from participants. Previously, loans were measured at fair value and classified as investments. ASU No. 2010-25 is effective for fiscal years ending after December 15, 2010, and is required to be applied retrospectively. Adoption of ASU No. 2010-25 did not change the value of participant loans from the amount previously reported as of December 31, 2009. Participant loans have been reclassified to notes receivable from participants as of December 31, 2009.

NOTE 3 - FAIR VALUE MEASUREMENTS

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
    - Quoted prices for similar assets or liabilities in active markets;
    - Quoted prices for identical or similar assets of liabilities in inactive markets;
    - Inputs other than quoted prices that are observable for the asset or liability; and
    - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

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

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

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

Mutual Funds

Investments in mutual funds are valued at the net asset value of shares held by the Plan at year-end.

Common/Collective Trust

Investments in a common/collective trust are valued at their respective net asset value of the underlying securities. Underlying investments are based upon the latest published market quotations when available. When not available, fair values are determined by the fund manager by reference to quoted market values or other financial data pertaining to investments of similar nature, quality and yield.

Pooled Separate Accounts

Investments in pooled separate accounts are valued at their respective net asset value of the underlying securities, using independent pricing services.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

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

	Fair Value as of December 31, 2010			
Type of Security	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 19,823,357	$ -	$ -	$ 19,823,357
Fixed income funds	8,061,758	-	-	8,061,758
Equity funds	44,532,538	-	-	44,532,538
Total mutual funds	72,417,653	-	-	72,417,653
Common/collective trust:				
Stable value select fund	-	8,118,766	-	8,118,766
Pooled separate accounts	-	1,743,107	-	1,743,107
	$ 72,417,653	$ 9,861,873	$ -	$ 82,279,526

	Fair Value as of December 31, 2009			
Type of Security	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 15,558,147	$ -	$ -	$ 15,558,147
Fixed income funds	6,173,635	-	-	6,173,635
Equity funds	35,790,858	-	-	35,790,858
Total mutual funds	57,522,640	-	-	57,522,640
Common/collective trust:				
Stable value select fund	-	7,231,854	-	7,231,854
Pooled separate accounts	-	789,713	-	789,713
	$ 57,522,640	$ 8,021,567	$ -	$ 65,544,207

NOTE 4 - INVESTMENTS

Assets of the Plan are invested in funds which are held and managed by Fidelity Management Trust Company, trustee of the Plan for the period January 1, 2009 to October 31, 2009. Effective November 1, 2009, Principal Financial Group became the trustee of the Plan. These funds are allocated in accordance with participants' election forms.

All investment information either disclosed in this note or shown in the accompanying statements of net assets available for benefits and changes in net assets available for benefits and the schedule, schedule of assets (held at end of year) at December 31, 2010, as shown in the supplemental schedule, were provided and certified to be complete and accurate by Principal Financial Group and Fidelity Management Trust Company, the Plan's trustees, at December 31, 2010 and 2009.

The following represents the fair value of individual investments that are in excess of 5% or more of the Plan's net assets at December 31, 2010 and 2009:

	2010	2009
Fidelity Puritan Fund (1)	$ 5,284,722	$ 4,825,673
Baron Growth Fund	$ -	$ 3,383,900
American Funds EuroPacific Growth R4 Fund	$ -	$ 3,526,130
Principal LargeCap Growth R5 Fund (1)	$ 18,452,558	$ 15,739,015
Principal Core Plus Bond I R5 Fund (1)	$ 5,296,843	$ 4,826,031
Principal Stable Value Fund (1)	$ 8,118,766	$ 7,231,854

(1) Represents party-in-interest to the Plan.

	2010	2009
Investment income (loss):		
Net realized gain (loss) on disposal of investments	$ 1,025,974	$ (12,365,625)
Net unrealized appreciation in market value of investments	8,090,607	24,671,639
Interest and dividend income	839,873	925,230
	$ 9,956,454	$ 13,231,244

NOTE 5 - INVESTMENT IN PRINCIPAL STABLE VALUE SELECT FUND

The Plan includes an investment option to participants in the Principal Stable Value Select Fund, a common/collective trust, which simulates the performance of a guaranteed investment contract through an issuer's guarantee of a specific interest rate and a portfolio of financial instruments that are owed by the issuer Union. The group annuity contract (GAC) includes underlying assets which are held in a trust owned by Union, through the Plan's investment in a Union separate group annuity contract. The contract provides that participants execute plan transactions at contract value. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals. The investment is stated at fair value as reported by Union and adjusted to contract value on the statement of net assets available for benefits. The GAC's fair value equals the fluctuating value of the separate account of the assets backing the contract. The Plan's fair value of the investment equals the contract's fair value times the ratio of the Plan's guaranteed value to the GAC's guaranteed value.

The crediting interest was 2.806% and 2.634% in 2010 and 2009, respectively. The average yield was 1.949% and 2.157% for the years ended December 31, 2010 and 2009, respectively. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk or the contract issuer or otherwise. Union will guarantee principal and accrued interest, based on crediting interest rates, for participant-initiated withdrawals as long as the contract remains active. Interest is credited to the contract at interest rates that reflect the performance of the underlying portfolio. Union will reset the rate on a monthly or quarterly basis.

Participants will receive the principal and accrued earnings credited to their accounts on withdrawal for allowed events. These events include transfers to other plan investment options, and payments because of retirement, termination of employment, disability, death and in-service withdrawals as permitted by the Plan. Certain events, such as plan termination or a plan merger initiated by the plan sponsor, may limit the ability of the Plan to transact at contract value. The plan sponsor does not believe any events that may limit the ability of the Plan to transact at contract value are probable.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2010	2009
Net assets available for benefits per financial statements	$ 84,849,535	$ 68,076,179
Less:		
Employee contributions receivable	-	(911)
Employer contribution receivable	-	(1,145)
Add:		
Adjustment from contract value to fair value for fully benefit-responsive investment contract	162,499	48,538
Miscellaneous	18	-
Net assets available for benefits per Form 5500	$ 85,012,052	$ 68,122,661

The following is a reconciliation of net additions per financial statements to Form 5500 for the year ended December 31, 2010:

Total additions per financial statements	$ 16,773,356
Less:	
Adjustment from contract value to fair value for fully benefit-responsive investment contract at December 31, 2009	(48,538)
Add:	
Adjustment from contract value to fair value for fully benefit-responsive investment contract at December 31, 2010	162,499
Employee contributions receivable at December 31, 2009	911
Employer contribution receivable at December 31, 2009	1,145
Miscellaneous	18
Total income per Form 5500	$ 16,889,391

NOTE 7 - RELATED PARTY TRANSACTIONS

Certain plan investments are shares of mutual funds managed by Fidelity Management Trust Company for the period January 1, 2009 to October 31, 2009. Certain plan investments are shares of mutual funds and pooled separate accounts managed by Principal Financial Group for the period November 1, 2009 to December 31, 2010. Fidelity Management Trust Company and Principal Financial Group are the trustees, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

NOTE 8 - INCOME TAX STATUS

The Plan received a favorable determination letter from the Internal Revenue Service at its inception, and has obtained a favorable determination letter on March 16, 2007. The determination letter states that the Plan meets the requirements for qualification under application sections of the IRC. Although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. The Plan is subject to routine audits by taxing jurisdictions. The Plan's 2009 tax year is currently the subject of a tax examination. The plan administrator does not expect any material adjustments on settlement of the tax examination. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2006.

NOTE 9 - PLAN EXPENSES

During 2009, approximately $71,000 of the Plan's administrative expenses was incurred by the Company.

SUPPLEMENTAL FINANCIAL INFORMATION

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

EIN: 13-2679447, PLAN NO.: 100

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
SCHEDULE H, LINE 4(i)
DECEMBER 31, 2010

IDENTITY OF ISSUER, BORROWER, LESSOR OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	CURRENT VALUE
Mutual funds:		
The American Funds	American Funds EuroPacific Growth R4 Fund	$ 3,911,229
The American Funds	American Funds Fundamental Investors R4 Fund	3,580,776
Baron	Baron Growth Fund	4,179,302
Columbia Funds	Columbia Small Cap Value I A Fund	386,481
Evergreen Funds	Evergreen Precious Metals A Fund	479,568
Fidelity Management Trust Company	Fidelity Freedom Income Fund	1,070,121
Fidelity Management Trust Company	Fidelity Freedom 2000 Fund	540,398
Fidelity Management Trust Company	Fidelity Freedom 2005 Fund	24,420
Fidelity Management Trust Company	Fidelity Freedom 2010 Fund	1,046,565
Fidelity Management Trust Company	Fidelity Freedom 2015 Fund	2,157,144
Fidelity Management Trust Company	Fidelity Freedom 2020 Fund	3,052,109
Fidelity Management Trust Company	Fidelity Freedom 2025 Fund	1,490,996
Fidelity Management Trust Company	Fidelity Freedom 2030 Fund	2,349,724
Fidelity Management Trust Company	Fidelity Freedom 2035 Fund	1,799,961
Fidelity Management Trust Company	Fidelity Freedom 2040 Fund	1,527,667
Fidelity Investments	Fidelity Freedom 2045 Fund	713,967
Fidelity Investments	Fidelity Freedom 2050 Fund	293,230
Fidelity Investments	Fidelity Low-Priced Stock Fund	2,747,892
Fidelity Investments	Fidelity Puritan Fund	5,284,722
Fidelity Investments	Fidelity Spartan International Index Investor Fund	772,155
Franklin Templeton Investments	Franklin Growth A Fund	364,715
Franklin Templeton Investments	Franklin High Income A Fund	1,487,588
Goldman Sachs	Goldman Sachs Mid Cap Value A Fund	227,616
Jennison Dryden	Jennison Natural Resources A Fund	462,887
PIMCO Funds	PIMCO Commodity Real Return Strategy A Fund	85,110
PIMCO Funds	PIMCO Real Return A Fund	1,277,327
Princor Financial Services*	Principal Equity Income Institutional Fund	2,951,946
Princor Financial Services*	Principal LargeCap Growth R5 Fund	18,452,558
Princor Financial Services*	Principal MidCap Growth R5 Fund	3,906,223
Princor Financial Services*	Principal MidCap Value I R5 Fund	302,293
Principal Life Insurance Company*	Principal Core Plus Bond I R5 Fund	5,296,843
RS Funds	RS Global Natural Resources Fund	194,120
Total mutual funds		72,417,653
Common/collective trust:		
Union Bond & Trust Company*	Principal Stable Value Select Fund	8,118,766
Pooled separate accounts:		
Principal Life Insurance Company*	Principal LargeCap S&P 500 Index SA-15	1,163,858
Principal Life Insurance Company*	Principal MidCap S&P 400 Index SA-15	401,689
Principal Life Insurance Company*	Principal SmallCap S&P 600 Index SA-15	177,560
Total pooled separate accounts		1,743,107
Participant loans	Interest rate: 4.25% - 9.00%	1,354,485
		$ 83,634,011

*Party-in-interest

The accompanying notes to financial statements and independent auditors' report should be read in conjunction with this supplemental schedule.

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

EIN: 13-2679447, PLAN NO.: 100

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
SCHEDULE H, LINE 4(a)
DECEMBER 31, 2010

PARTICIPANT CONTRIBUTIONS TRANSFERRED LATE TO PLAN	TOTAL THAT CONSTITUTES NONEXEMPT PROHIBITED TRANSACTIONS			
CHECK HERE IF LATE PARTICIPANT LOAN REPAYMENTS ARE INCLUDED	CONTRIBUTIONS NOT CORRECTED	CONTRIBUTIONS CORRECTED OUTSIDE VFCP	CONTRIBUTIONS PENDING CORRECTION IN VFCP	TOTAL FULLY CORRECTED UNDER VFCP AND PTE 2002-51
☐	N/A	N/A	$1,693	N/A

The accompanying notes to financial statements and independent auditors' report should be read in conjunction with this supplemental schedule.

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SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER
LLP 401(K) SAVINGS PLAN
EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2010 TO 12/31/2010

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	The American Funds	Registered Investment Company Am Fds EuroPacific Grth R4 Fd	$ 0.00	$ 3,911,229.17
	The American Funds	Registered Investment Company Am Funds Fdmntl Inv R4 Fund	$ 0.00	$ 3,580,775.66
	Baron	Registered Investment Company Baron Growth Fund	$ 0.00	$ 4,179,302.64
	Columbia Funds	Registered Investment Company Columbia Small Cap Val I A Fd	$ 0.00	$ 386,480.85
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom Income Fund	$ 0.00	$ 1,070,120.99
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2000 Fund	$ 0.00	$ 540,397.92
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2005 Fund	$ 0.00	$ 24,419.56
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2010 Fund	$ 0.00	$ 1,046,563.62
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2015 Fund	$ 0.00	$ 2,157,143.73
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2020 Fund	$ 0.00	$ 3,052,108.41
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2025 Fund	$ 0.00	$ 1,490,995.90
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2030 Fund	$ 0.00	$ 2,349,723.96
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2035 Fund	$ 0.00	$ 1,799,961.96
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2040 Fund	$ 0.00	$ 1,527,666.74
	Fidelity Investments	Registered Investment Company Fidelity Freedom 2045 Fund	$ 0.00	$ 713,967.61

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER
LLP 401(K) SAVINGS PLAN
EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2010 TO 12/31/2010

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Fidelity Investments	Registered Investment Company Fidelity Freedom 2050 Fund	$ 0.00	$ 293,230.34
	Fidelity Investments	Registered Investment Company Fidelity Low-Priced Stock Fund	$ 0.00	$ 2,747,892.03
	Fidelity Investments	Registered Investment Company Fidelity Puritan Fund	$ 0.00	$ 5,284,722.24
	Fidelity Investments	Registered Investment Company Fidelity Sprtn Intl Idx Inv Fd	$ 0.00	$ 772,154.43
	Franklin Templeton Investments	Registered Investment Company Franklin Growth A Fund	$ 0.00	$ 364,748.65
	Franklin Templeton Investments	Registered Investment Company Franklin High Income A Fund	$ 0.00	$ 1,487,587.77
	Goldman Sachs	Registered Investment Company Goldman Sachs Mid Cap Val A Fd	$ 0.00	$ 227,616.04
*	Princor Financial Services	Registered Investment Company Prin Equity Income Inst Fund	$ 0.00	$ 2,951,945.65
*	Princor Financial Services	Registered Investment Company Prin LargeCap Growth R5 Fund	$ 0.00	$ 18,452,558.14
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCap S&P 500 Index SA-I5	$ 0.00	$ 1,163,857.75
*	Princor Financial Services	Registered Investment Company Prin MidCap Growth R5 Fund	$ 0.00	$ 3,906,222.66
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-I5	$ 0.00	$ 401,688.92
*	Princor Financial Services	Registered Investment Company Prin MidCap Value I R5 Fund	$ 0.00	$ 302,292.17
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-I5	$ 0.00	$ 177,560.45
*	Principal Life Insurance Company	Registered Investment Company Principal Core Plus Bd I R5 Fd	$ 0.00	$ 5,296,843.45

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

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SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER
LLP 401(K) SAVINGS PLAN
EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2010 TO 12/31/2010

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Union Bond & Trust Company	Common/Collective Trust Principal Stable Value Select	$ 0.00	$ 8,118,766.00
	Jennison Dryden	Registered Investment Company Prudential Jenn Nat Res A Fd	$ 0.00	$ 462,886.68
	PIMCO Funds	Registered Investment Company PIMCO CommRealRtrn Str A Fnd	$ 0.00	$ 85,110.55
	PIMCO Funds	Registered Investment Company PIMCO Real Return A Fund	$ 0.00	$ 1,277,326.99
	RS Funds	Registered Investment Company RS Glbl Natural Resources A Fd	$ 0.00	$ 194,120.02
	Evergreen Funds	Registered Investment Company Wells Fargo Adv Prec Metals Fd	$ 0.00	$ 479,568.61
	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 9.00%	$ 0.00	$ 1,354,472.00

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)