

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 2009 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information		
For calendar plan year 2009 or fiscal plan year beginning <u>01/01/2009</u> and ending <u>12/31/2009</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ a single-employer plan;	☐ a DFE (specify) ____	
B This return/report is:	☒ the first return/report;	☐ the final return/report;	
	☒ an amended return/report;	☐ a short plan year return/report (less than 12 months).	
C If the plan is a collectively-bargained plan, check here.	☐		
D Check box if filing under:	☒ Form 5558;	☐ automatic extension;	☐ the DFVC program;
	☐ special extension (enter description)		

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>SQUIRE SANDERS CASH BALANCE PENSION PLAN</u>	1b Three-digit plan number (PN) ►	<u>008</u>	
	1c Effective date of plan	<u>01/01/2009</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>SQUIRE, SANDERS & DEMPSEY L.L.P.</u> <u>4900 KEY TOWER 127 PUBLIC SQUARE</u> <u>CLEVELAND, OH 44114</u>	2b Employer Identification Number (EIN) <u>34-0648199</u>	2c Sponsor's telephone number <u>216-479-8500</u>	2d Business code (see instructions) <u>541110</u>

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/12/2012</u>	<u>CAROL DAKIN</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2009)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SQUIRE, SANDERS & DEMPSEY L.L.P. 4900 KEY TOWER 127 PUBLIC SQUARE CLEVELAND, OH 44114	3b Administrator's EIN 34-0648199 3c Administrator's telephone number 216-479-8500
--	---

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	255
---	----------	-----

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	255
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	255
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	255
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	

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:
 1A 1C 1G

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) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ 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) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ 0 **A** (Insurance Information)
- (4) ☐ **C** (Service Provider Information)
- (5) ☐ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
--	---	--

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

Round off amounts to nearest dollar.

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

A Name of plan SQUIRE SANDERS CASH BALANCE PENSION PLAN		B Three-digit plan number (PN) ▶	008
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF SQUIRE, SANDERS & DEMPSEY L.L.P.		D Employer Identification Number (EIN) 34-0648199	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500	

Part I Basic Information			
1 Enter the valuation date: Month 01 Day 01 Year 2009			
2 Assets:			
a Market value		2a	0
b Actuarial value		2b	0
3 Funding target/participant count breakdown		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment		3a	0
b For terminated vested participants		3b	0
c For active participants:			
(1) Non-vested benefits		3c(1)	0
(2) Vested benefits		3c(2)	0
(3) Total active		3c(3)	255
d Total		3d	255
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	6.31 %
6 Target normal cost		6	6715885

Statement by Enrolled Actuary

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

SIGN HERE	Signature of actuary CHRISTOPHER B JOHNSON Type or print name of actuary FIDELITY INVESTMENTS Firm name 200 SEAPORT BOULEVARD, ZW10B BOSTON, MA 02210-2031 Address of the firm	10/06/2010 Date 08-03498 Most recent enrollment number 617-563-7405 Telephone number (including area code)
--------------------------	---	--

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

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

Part III Funding percentages		
14 Funding target attainment percentage.....	14	0.00 %
15 Adjusted funding target attainment percentage.....	15	100.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/31/2009	1000000	0			
02/03/2010	6173562	0			
Totals ►			18(b)	7173562	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	6715885
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 5.32 %	2nd segment: 6.45 %	3rd segment: 6.69 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	6715885
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	6715885
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		Total balance
36 Additional cash requirement (item 34 minus item 35).....	36	6715885
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	6715885
38 Interest-adjusted excess contributions for current year (see instructions).....	38	0
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SQUIRE SANDERS CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 SQUIRE, SANDERS & DEMPSEY L.L.P.	D Employer Identification Number (EIN) 34-0648199	

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)		6173562
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		1000000
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	0	7173562

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	0	7173562
---	-----------	---	---------

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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	7173562	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7173562

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7173562

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		0
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		0
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		0

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		7173562
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: CIUNI & PANICHI

(2) EIN: 34-1322309

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.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....	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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
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.			

- 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 2009 This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009		
A Name of plan SQUIRE SANDERS CASH BALANCE PENSION PLAN		B Three-digit plan number (PN) ► 008
C Plan sponsor's name as shown on line 2a of Form 5500 SQUIRE, SANDERS & DEMPSEY L.L.P.		D Employer Identification Number (EIN) 34-0648199
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): _____ 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 0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2009 v.092308.1		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

Squire Sanders Cash Balance Pension Plan

**Financial Statements
December 31, 2009**

Squire Sanders Cash Balance Pension Plan

Financial Statements

December 31, 2009

Index

Independent Auditors' Report	1
Statement of Net Assets Available for Benefits, December 31, 2009	2
Statement of Changes in Net Assets Available for Benefits, for the year ended December 31, 2009	3
Notes to Financial Statements	4
Supplemental Schedules (Unaudited):	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year), December 31, 2009	10
Schedule H, Line 4j – Schedule of Reportable Transactions, for the year ended December 31, 2009	11

Independent Auditors' Report

Squire, Sanders & Dempsey Retirement Plan Committee
Squire Sanders Cash Balance Pension Plan

We were engaged to audit the financial statements and supplemental schedules of the Squire Sanders Cash Balance Pension Plan (the "Plan") as of December 31, 2009 and for the year 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, as amended ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note 4, which was certified by Branch Banking and Trust Company ("BB&T"), the trustee 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 the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2009 and for the year ended December 31, 2009, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental 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 trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Ciuni & Panichi, Inc.

Cleveland, Ohio
October 12, 2010

Squire Sanders Cash Balance Pension Plan

Statement of Net Assets Available for Benefits

December 31, 2009

	<u>2009</u>
Assets:	
Investments, at fair value:	
Cash equivalents	\$ 1,000,000
Receivables:	
Employer contribution	<u>6,173,562</u>
Net assets available for benefits	\$ <u><u>7,173,562</u></u>

The accompanying notes are an integral part of these financial statements

Squire Sanders Cash Balance Pension Plan

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 2009

Additions:	
Employer contributions	\$ <u>7,173,562</u>
Net increase	7,173,562
Net assets available for benefits:	
Beginning of year	<u>-</u>
End of year	\$ <u><u>7,173,562</u></u>

The accompanying notes are an integral part of these financial statements

Squire Sanders Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2009

Note 1: Description of Plan

The following brief description of the Plan is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a cash balance defined benefit plan covering all partners of Squire, Sanders & Dempsey L.L.P. (the “Firm”) who have completed one year of service (as defined by the Plan), who have attained age twenty-one, and who receive U.S. taxable income for the Firm. In addition, only partners who participate in the Squire Sanders Retirement Savings Plan (the “RSP”) may participate in the Plan.

Each participant is placed into a Basic Contribution Credit Tier based on points assigned by the Firm’s Management Committee as of his or her entry date. A participant’s Plan benefit is determined by the percentage of his or her distributable net income, up to \$200,000, credited to his or her notional Cash Balance Account, as a Basic Contribution Credit, which is determined by the Tier in which he or she is placed. Each Plan year the Cash Balance Account of each participant who is credited with at least 1,000 hours of service under the Plan will be credited with an annual Basic Contribution Credit. In addition, Cash Balance Accounts receive an annual Interest Credit which is the greater of 2% (determined on a cumulative basis) or the net rate of return on Plan assets for the Plan year multiplied by the balance in the Cash Balance Account. A participant is fully vested in his or her Plan benefit after three years of service.

The Plan complies with Section 401(a) of the Internal Revenue Code of 1986, as amended (the “Code”) and is subject to the provisions of ERISA. The Plan was submitted on February 1, 2010 for a favorable determination letter from the Internal Revenue Service.

Pension Benefits

Participants are entitled to receive their accrued Plan benefit after separation from service on or after normal retirement age. Participants may elect to receive their Plan benefit in a lump-sum distribution or life annuity. If a participant separates from service with the Firm for reasons other than death or disability and prior to normal retirement age with less than three years of vesting service, he or she will forfeit his or her accrued Plan benefits.

Death and Disability Benefits

If a participant terminates from the Firm due to a disability, a benefit equal to such participant’s accrued Plan benefits is paid to the participant. In the event a participant dies, a benefit equal to the deceased participant’s accrued Plan benefit is payable to his or her surviving spouse or beneficiary as set forth in the Plan document.

Squire Sanders Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2009

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Basis of Presentation

On September 30, 2009, the Plan adopted authoritative guidance issued by the Financial Accounting Standards Board ("FASB") which establishes the FASB Accounting Standards Codification ("ASC") as the single source of authoritative U.S. generally accepted accounting principles. The Plan's disclosures in this report comply with these requirements. Accordingly, references to authoritative accounting principles after the effective date will reference the ASC and not the previous accounting guidance. The adoption of this guidance did not have a material effect on the Plan's financial status or changes therein.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

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 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and other investment income (e.g., interest) is recorded as earned on an accrual basis. The Plan presents in the statement of changes in net assets the net appreciation (depreciation) in the fair value of its investments, which consists of the unrealized appreciation (depreciation) and the realized gains (losses) on investments.

Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of a participant's accumulated Plan benefit is the value of such participant's Cash Balance Account as of the determination date. Each Plan participant has a notional account to which Basic Contributions Credits and Interest Credits are credited and which is used to determine the amount of the benefit payable to the participant. The actuarial present value of an annuity under the Plan is based upon an interest rate of (i) 4.00% or (ii) the applicable interest rate for the plan year under Section 417(e)(3)(A)(11)(II) of the Code, whichever is less, and the PPA Annuitant Mortality Table. It is assumed, however, the Plan benefits will be paid in a lump-sum form and equal the value of a participant's Cash Balance Account.

Squire Sanders Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2009

Note 2: Summary of Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits (continued)

The actuarial present value of accumulated plan benefits is determined by the actuary for the Plan, Fidelity Consulting Services, and is equal to the present value of all benefits for inactive participants plus the present value of accrued plan benefits for active participants, in accordance with the Plan document and applicable law.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The administrative expenses of the Plan are paid from the Plan assets, unless the Firm elects to pay such expenses.

Subsequent Events

In preparing these financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 12, 2010, the date the financial statements were available to be issued.

Note 3: Funding Policy

The Firm's funding policy is to make annual contributions to the Plan in amounts that fund the maximum liability of the Plan, such that all participants' benefits will be fully funded at all times.

Note 4: Information Certified by the Trustee

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, BB&T, the trustee of the Plan, has certified to the completeness and accuracy of all investments reflected on the accompanying statements of net assets available for benefits as of December 31, 2009, the related investment activity reflected in the statement of changes in net assets available for benefits for the year ended December 31, 2009, Note 5, and the supplemental schedules: Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2009 and Schedule H, Line 4j – Schedule of Reportable Transactions, for the year ended December 31, 2009.

Squire Sanders Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2009

Note 5: Investments (Unaudited)

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

	<u>2009</u>
BB&T Prime Money Market CL I Fund	\$ 1,000,000

Note 6: Fair Value Measurements

The Plan follows the framework for measuring fair value as established by the ASC. 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 below:

- 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 or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

The following is a description of the valuation methodology used for assets measured at fair value:

Investments in cash equivalents (in the form of shares of a registered investment company) are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

Squire Sanders Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2009

Note 6: Fair Value Measurements (continued)

The method 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 method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level the Plan's assets at fair value as of December 31, 2009:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash equivalents	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000

Note 7: Actuarial Present Value of Accumulated Plan Benefits

The present value of accumulated plan benefits includes costs attributable to service rendered during the Plan year. The actuarial present values of accumulated plan benefits as of December 31, 2009, as determined by the Plan's actuaries are as follows:

Actuarial present value of accumulated plan benefits,

Vested benefits:

Other participants \$ 6,798,499

Nonvested benefits 375,063

Total actuarial present value of accumulated plan benefits \$ 7,173,562

Note 8: Changes in Accumulated Plan Benefits

The significant changes in the actuarial present value of accumulated plan benefits for the year ended December 31, 2009 are as follows:

Actuarial present value of accumulated plan benefits at beginning of year	\$ -
Increase during the year attributed to:	
Benefits accumulated	7,173,562
Benefits paid	-
Transfers to related plan	-
Net increase	<u><u>7,173,562</u></u>
Actuarial present value of accumulated plan benefits at end of year	\$ <u><u>7,173,562</u></u>

Squire Sanders Cash Balance Pension Plan

Notes to Financial Statements

December 31, 2009

Note 9: Related Party Transactions

The Plan investments consist of money market funds managed by BB&T, the trustee of the Plan. Therefore, these transactions qualify as party-in-interest transactions.

Certain administrative functions are performed by partners or employees of the Firm. No such partner or employee receives compensation from the Plan.

Note 10: Plan Termination

Although it has not expressed any intent to do so, the Firm has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Plan and ERISA. In the event of Plan termination, all participants would become fully vested in their Plan benefits.

Note 11: Tax Status

The Firm filed an application for a favorable determination from the Internal Revenue Service on February 1, 2010.

Note 12: Risks and Uncertainties

During 2009, the Plan invested 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 statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Squire Sanders Cash Balance Pension Plan

FEIN: 34-0648199

Plan No.: 008

December 31, 2009

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Unaudited)

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
<u>Non-participant directed:</u>				
*	BB&T Prime Money Market CL I Fund	Cash equivalents	\$ 1,000,000	\$ 1,000,000

* Indicates a party-in-interest to the Plan.

Squire Sanders Cash Balance Pension Plan

FEIN: 34-0648199

Plan No.: 008

For the year ended December 31, 2009

Schedule H, Line 4j - Schedule of Reportable Transactions (Unaudited)

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease Rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Value of of asset on transaction date	(i) Net gain or (loss)
<u>Single Transactions:</u>								
BB&T	BB&T Prime Money Market CL I Fund	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -

2009 Form 5500 Schedule SB Attachments
Schedule SB, Line 26 – Schedule of Active Participant Data
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Attained Age	Completed Years of Service on January 1, 2009										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25											
Number	0	0	0	0	0	0	0	0	0	0	0
25-29											
Number	0	0	0	0	0	0	0	0	0	0	0
30-34											
Number	0	0	3	0	0	0	0	0	0	0	3
35-39											
Number	0	6	12	12	0	0	0	0	0	0	30
40-44											
Number	1	10	6	13	2	0	0	0	0	0	32
45-49											
Number	2	7	9	8	8	14	0	0	0	0	48
50-54											
Number	0	5	11	13	3	9	14	0	0	0	55
55-59											
Number	3	9	1	4	2	4	6	6	0	0	35
60-64											
Number	1	5	3	2	0	1	4	6	13	0	35
65-69											
Number	0	2	2	1	0	4	2	2	2	2	17
Over 69											
Number	0	0	0	0	0	0	0	0	0	0	0
Total											
Number	7	44	47	53	15	32	26	14	15	2	255

**2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009**

**EIN: 34-0648199
Plan Number: 008**

Actuarial Assumptions and Methods

Interest Rate:

PPA funding discount rate for
funding target and target normal
cost:

- 5.32% for the first 5 years.
- 6.45% for the next 15 years.
- 6.69% after that.

Based on January 2009 rates, not
including phase-in.

PBGC discount rate for variable
premium:

- 6.72% for the first 5 years.
- 7.12% for the next 15 years.
- 6.36% after that.

FASB ASC 960:

6.69 percent, compounded annually.

**Interest Credits on Cash Balance
Accounts:**

6.69 percent, compounded annually.

Mortality:

ERISA:

IRS 2009 Static Mortality Table

FASB ASC 960:

RP-2000 Combined Mortality Table
projected to 2009 using Scale AA

Salary Scale:

3.50 percent per annum.

2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Actuarial Assumptions and Methods (continued)

Retirement Rates: 100% at age 62, or attained age if later.
Average retirement age is 62.

Withdrawal: 2% per year prior to age 62.

Maximum Benefit: \$195,000 for 2009. For determining limitations under funding amounts, no future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: \$200,000 for 2009. For determining limitations under funding amounts, no future increases in the salary limit have been reflected.

Form of Payment: It has been assumed that benefits will be paid in the lump sum form applicable to the particular benefit. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Valuation Date: January 1, 2009

Actuarial Assumptions and Methods (continued)

Actuarial Cost Method

The unit credit cost method is used for ERISA Funding Target (FT) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits for inactive participants plus the present value of accrued benefits for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs.

The projected unit credit method is used for IRS Maximum Deductible Limit cushion amount purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. The liability is then equal to the present value of all benefits for inactive participants plus the present value of accrued benefits for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Actuarial Value of Plan Assets – ERISA Contribution Purposes

The actuarial value of assets is equal to the market value of assets (including employer contributions receivable) on the valuation date.

Squire Sanders Cash Balance Pension Plan

FEIN: 34-0648199

Plan No.: 008

For the year ended December 31, 2009

Schedule H, Line 4j - Schedule of Reportable Transactions (Unaudited)

<u>(a) Identity of party involved</u>	<u>(b) Description of asset (include interest rate and maturity in case of a loan)</u>	<u>(c) Purchase price</u>	<u>(d) Selling price</u>	<u>(e) Lease Rental</u>	<u>(f) Expense incurred with transaction</u>	<u>(g) Cost of asset</u>	<u>(h) Value of of asset on transaction date</u>	<u>(i) Net gain or (loss)</u>
<u>Single Transactions:</u>								
BB&T	BB&T Prime Money Market CL I Fund	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

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

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

OMB No. 1510-0110

2009**This Form is Open to Public
Inspection**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ Round off amounts to nearest dollar.

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

A Name of plan Squire Sanders Cash Balance Pension Plan	B Three-digit plan number (PN) ▶ 008
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Squire, Sanders & Dempsey L.L.P.	D Employer Identification Number (EIN) 34-0648199
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2009</u>		
2 Assets:		
a Market value	2a	0
b Actuarial value	2b	0
3 Funding target/participant count breakdown	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0
b For terminated vested participants	3b	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3)	255
d Total	3d	255
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b	
5 Effective interest rate	5	6.31 %
6 Target normal cost	6	6,715,885

Statement by Enrolled Actuary

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

SIGN HERE		<u>August 2, 2010</u>
	Signature of actuary	Date
CHRISTOPHER B JOHNSON		<u>08-03498</u>
	Type or print name of actuary	Most recent enrollment number
FIDELITY INVESTMENTS		<u>(617) 563-7405</u>
	Firm name	Telephone number (including area code)
200 SEAPORT BOULEVARD, ZW10B		
BOSTON	<u>MA 02210-2031</u>	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2009
v.092398.1

**2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009**

**EIN: 34-0648199
Plan Number: 008**

Plan Provisions

Effective Date:	January 1, 2009
Entry Date:	Any January 1, April 1, July 1, and October 1
Participation Date:	A Partner shall become a Participant as of the earliest Entry Date after 12/31/2008 provided he has: a) Attained age 21 and completed one year of Eligibility Service b) Not filed an irrevocable waiver of participation c) Not withdrawn as a Partner during 2009 d) Participated in the Squire, Sanders Retirement Savings Plan
Vesting:	Participants are 100% vested after completing three years of Vesting Service or attaining Normal Retirement Age.
Definitions:	
Eligibility Service:	All service with the Firm computed to the nearest 1/12 th year.
Vesting Service:	All service with the Firm computed to the nearest 1/12 th year.
Equity Partner	A Partner who has made a monetary contribution to the capital of the Firm and has fundamental governance voting rights.
Non-Equity Partner	A Partner who has not made a monetary contribution to the capital of the Firm and does not have fundamental governance voting rights.

2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

DNI:	Total earned income as defined in Section 401(c)(2) of the Code, limited to \$200,000 and exclusive of: a) Any special compensation or cost-of-living differentials b) Payments under the Firm's dependent care assistance plan Plus the contributions made by the Firm on behalf of the participant to tax-qualified plans that are excluded from earned income.
Normal Retirement Age (NRA):	Attainment of age 62.
Early Retirement Age (ERA):	Attainment of age 55.
Cash Balance Account	A notional account to which Basic Contribution Credits and Interest Credits are credited and which is used to determine the amount of the benefit payable to the Participant.

2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

Basic Contribution Credits Amount determined at the end of the current Plan Year based on a percentage of his DNI determined by the Accrual Tier he is placed in.

A Participant shall earn a Basic Contribution Credit for only the first ten Plan Years of service as a partner in which he is credited with 1,000 or more Hours of Service under the Plan and any other defined benefit plan.

Accrual Tier	Percentage of DNI
I	0.125%
II	7.500%
III	12.500%
IV	15.000%
V	20.000%
VI	25.000%
VII	50.000%
VIII	Variable based on age, starting at 22.000% at age 40 increasing by 4% per year to age 65.

2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

Interest Credits	Amount determined at the end of the current Plan Year based on the lesser of the market rate of return as defined by under Section 411(a)(13) of the Code and the greater of: a) Interest crediting rate of 2% b) The net rate of return on Plan assets for the current Plan Year Multiplied by the Cash Balance Account.
Annuity Conversion Factor:	Actuarial present value of an annuity based on 4.00% interest and the 2009 PPA Annuitant Mortality Table
Annuity Commencement Factor:	Actuarial present value of an annuity based on interest and mortality as follows: The minimum of (a) or (b) below: a) 4.00% b) Applicable Interest Rate for the Plan Year determined under Code §417(e)(3)(A)(ii)(II) for the purpose of calculating the minimum amount of a lump sum benefit. 2009 PPA Annuitant Mortality Table

2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

Eligibility for Benefits:

Normal Retirement:	Retire on NRA.
Early Retirement:	Upon separation from service, if the participant has 3 or more years of vesting service.
Postponed Retirement:	Retire after NRA
Preretirement Spouse Benefits:	Die before Annuity Starting Date with a surviving spouse.
Annuity Starting Date:	December 31 st following retirement from service with the Firm.

Benefits Paid Upon the Following Events:

Normal Retirement:	Cash Balance Account as of NRA in form of payment elected by the Participant.
Early Retirement	Cash Balance Account as of ERA in form of payment elected by the Participant.
Death with Preretirement Spouse Benefits:	Preretirement spouse benefit is payable.
Forms of Payment:	For those participants with a qualified spouse at retirement, benefits must be paid in the form of a Qualified 50% Joint and Survivor annuity or Qualified Optional Survivor Annuity unless the spouse consents to an optional form. Single participants and married participants with spousal consent have the following options: (a) life annuity; or (b) 75% Joint and Survivor annuity; or (b) lump sum

2009 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire, Sanders & Dempsey L.L.P.
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2009

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

Maximum on Benefits and
Pay:

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code including limits under Sections 401(a)(17) and 415(b), as well as regulations under Sections 401(a)(4) and 410(b). Where applicable, the Plan provides for adjusting the dollar limits automatically as such changes become effective.

Transfers to Separate
Accounts

The Plan includes a provision to allow transfers after NRA to a separate account established under the Squire Sanders Retirement Savings Plan.

Squire Sanders Cash Balance Pension Plan

FEIN: 34-0648199

Plan No.: 008

December 31, 2009

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Unaudited)

<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
<u>Non-participant directed:</u>				
*	BB&T Prime Money Market CL I Fund	Cash equivalents	\$ 1,000,000	\$ 1,000,000

* Indicates a party-in-interest to the Plan.