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:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
NORTHERN OHIO PROFIT SHARING PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 333

1c Effective date of plan 12/11/1959

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
LAKE ERIE CONSTRUCTION

P. O. BOX 777
NORWALK, OH 44857

2b Employer Identification Number (EIN) 34-1262474

2c Sponsor's telephone number 419-668-3302

2d Business code (see instructions) 237990

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.	03/21/2014	JAYSEN MERCER
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

LAKE ERIE CONSTRUCTION

P. O. BOX 777
NORWALK, OH 44857

3b Administrator's EIN
34-1262474

3c Administrator's telephone number
419-668-3302

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**	179
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**	145
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	30
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	175
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	175
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	168
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
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 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)** [ ] 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)** [ ] 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)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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	**B** Three-digit plan number (PN) ▶	
NORTHERN OHIO PROFIT SHARING PLAN AND TRUST		333
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
LAKE ERIE CONSTRUCTION	34-1262474	

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).. . . . . ☐ 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

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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)

FIRST EAGLE OVERSEAS FUND

1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	9223	Yes [X] No [ ]

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

FPA CRESCENT FUND

803 WEST MICHIGAN ST.
MILWAUKEE, WI 53233

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	15197	Yes [X] No [ ]

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

FAIRHOLME FUND

4400 BISCAYNE BLVD.
MIAMI, FL 33137

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	25381	Yes [X] No [ ]

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

PERMANENT PORTFOLIO FUND

600 MONTGOMERY ST.
SAN FRANCISCO, CA 94111

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	13437	Yes [X] No [ ]

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

PIMCO ALL ASSET FUND

840 NEWPORT CENTER DR.
NEWPORT BEACH, CA 92660

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	15077	Yes [X] No [ ]

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

FEDERATED PRUDENT BEAR FUND INSTL S

4000 ERICSSON DR.
WARRENDALE, PA 15086-7561

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	5779	Yes [X] No [ ]

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

PIMCO STOCK PLUS AR SHORT STRATEGY

840 NEWPORT CENTER DR.
NEWPORT BEACH, CA 92660

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	7560	Yes [X] No [ ]

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

ARIEL FUND INVESTOR CLASS

615 EAST MICHIGAN ST., 3RD FLOOR
MILWAUKEE, WI 53202-5207

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	8506	Yes [X] No [ ]

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

HUSSMAN STRATEGIC TOTAL RETURN FUND

225 PICTORIA DR., SUITE 450
CINCINNATI, OH 45246

(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?
52	MUTUAL FUND MANAGER	0	Yes [X] No [ ]	Yes [ ] No [X]	6615	Yes [X] 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

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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 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
NORTHERN OHIO PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
LAKE ERIE CONSTRUCTION

D Employer Identification Number (EIN)
34-1262474

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)		
(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)	8521489	16014
(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)	617864	4185940
(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)	17265757	18435045
(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	26405110	22636999
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	26405110	22636999

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)	896713	
(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)		896713
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	687	
(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)		687
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	408691	
(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)		408691
(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)		107144
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1413235
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5180433	
(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)		5180433
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)	913	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		913
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5181346
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-3768111
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) [X] 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 [X] No

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

(1) Name: PAYNE, NICKLES & CO. (2) EIN: 34-1664586

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		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?	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
NORTHERN OHIO PROFIT SHARING PLAN AND TRUST

B Three-digit plan number (PN) ▶ 333

C Plan sponsor's name as shown on line 2a of Form 5500
LAKE ERIE CONSTRUCTION

D Employer Identification Number (EIN)
34-1262474

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): 34-1829910

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):

NORTHERN OHIO
PROFIT SHARING PLAN

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2010 AND 2009

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Payne Nickles & Company
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
of **Northern Ohio Profit Sharing Plan**
Norwalk, Ohio

We have audited the accompanying statements of net assets available for benefits of the **Northern Ohio Profit Sharing Plan** as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the **Northern Ohio Profit Sharing Plan** as of December 31, 2010 and 2009, and the changes in its net assets available for benefits for the years then ended in conformity with U.S. generally accepted accounting principles.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investment purposes at end of year and reportable transactions, together referred to as "supplemental information", are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. The supplemental information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Payne, Nickles & Company

Norwalk, Ohio
October 10, 2011

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NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits
December 31

Assets	**2010**	2009
Investments:		
Mutual funds, at fair value	**$18,435,045**	$17,265,757
Common stocks, at fair value	**4,185,940**	617,864
Total investments	**22,620,985**	17,883,621
Receivables:		
Employer contributions	**1,127,598**	875,119
Cash, interest-bearing	**16,014**	8,521,489
Total assets	**23,764,597**	27,280,229
Net assets available for benefits	**$23,764,597**	$27,280,229

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

NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits
For the years ended December 31

	2010	2009
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest	**$ 687**	$ 828
Dividends	**408,691**	454,491
	409,378	455,319
Net appreciation in fair market value of investments	**107,144**	2,792,554
Employer contributions	**1,149,192**	875,119
Total additions	**1,665,714**	4,122,992
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	**5,180,433**	733,143
Administrative expenses	**913**	24,112
Total deductions	**5,181,346**	757,255
Net increase (decrease) in net assets available for benefits	**(3,515,632)**	3,365,737
Net assets available for benefits beginning of year	**27,280,229**	23,914,492
Net assets available for benefits end of year	**$23,764,597**	$27,280,229

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

NORTHERN OHIO
PROFIT SHARING PLAN

Notes to Financial Statements
For the years ended December 31, 2010 and 2009

1. Description of the plan

The following description of the Northern Ohio Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

Effective March 1, 1993, the Lake Erie Construction Company Profit Sharing Plan and Trust was renamed the Northern Ohio Profit Sharing Plan and Trust. At that same date the Plan was amended and restated in its entirety to become a multiple employer plan and to change its year end to December 31. The Plan was subsequently amended and restated, effective October 15, 2008, and renamed the Northern Ohio Profit Sharing Plan. The restated plan allows for non-elective contributions to three separate groups of participants in such proportion that each participant's compensation bears to the total compensation of all participants within each group or in equal amounts or percentages of compensation for that group. At December 31, 2007, the following companies are adopting employers of the Plan (the Companies): Lake Erie Construction Company, Maple City Development Company, and Firelands Supply Company.

The Plan is a defined contribution plan covering all full-time employees of the Companies who have one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Rollover and merger

Effective December 31, 2007, the Firelands Supply Company became an adopting employer of the Plan. Employee participants of the Firelands Supply Company Retirement Plan were given the option to withdraw or rollover their interest in plan assets to the Plan. Participants of that plan became fully vested immediately in any amounts rolled over.

On September 21, 2007, the trustees of the Lake Erie Construction Company Money Purchase Pension Plan approved the merger of that pension plan into the Plan effective October 31, 2007. All vested amounts transferred to the Plan at the time of the merger became fully vested and non-forfeitable. Future vesting is governed by the Plan.

1. Description of the plan - continued

Contributions

The Plan provides for annual contributions in such amounts as the Companies shall determine, but not to exceed limitations imposed by the Internal Revenue Code, and allows for participant contributions in the form of rollover amounts from other qualified plans. All contributions to the Plan are nonparticipant-directed. The Plan provides for vesting with the participants at the rate of 20% after two years of service, increasing 20% per year thereafter.

Participant accounts

Each participant's account is credited with an allocation of (a) the Companies' contributions, (b) Plan earnings, and (c) forfeitures of terminated participants' nonvested accounts. 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 account.

Forfeited accounts

Forfeitures of terminated participants' nonvested accounts amounted to $0 and $5,089 for 2010 and 2009, respectively.

Payment of benefits

On termination of service, a participant may elect to receive either a lump-sum amount equal to the vested balance of his or her account, or annual installments over a period of life expectancy set forth in the Plan. Any participant who has completed at least six years of service with the Company may withdraw all or any portion of his vested interest in his account, within the limitations and conditions set forth in the Plan.

2. Summary of significant accounting policies

Basis of accounting

Accounting records are maintained by the Trustee on the cash basis. The financial statements herein include all material adjustments necessary to place the financial statements on the accrual basis of accounting. The Annual Return/Report of Employee Benefit Plan is filed on the cash basis.

2. Summary of significant accounting policies - continued

New accounting pronouncement

On January 1, 2008, the Plan adopted, as required, FASB ASC 820, Fair Value Measurements (formerly SFAS 157) which expands the disclosure of fair value measurements and their impact on the Plan's financial statements. Refer to Note 8 for further information.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Financial instruments - concentration of credit risk

The Plan places its temporary cash investments with financial institutions in amounts which may exceed the federally insured deposit limits.

Investment valuation and income recognition

Investment transactions are recorded by the Trustee on the trade-date basis. Investments owned are reflected in the statement of net assets available for plan benefits at market value based on quoted market prices. See financial schedules for a list of investments held at December 31, 2010, and any reportable transactions required to be disclosed.

Changes in unrealized appreciation (depreciation) of investments are reflected currently in net appreciation (depreciation) in fair market value of investments in the accompanying statements of changes in net assets available for benefits. Realized gains and losses are determined based on the original cost of the assets and are also included in net appreciation (depreciation) in fair market value of investments in the accompanying statements of changes in net assets available for benefits.

Administrative expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Companies.

Payment of benefits

Benefits are recorded when paid.

2. Summary of significant accounting policies - continued

Subsequent events

Management has evaluated subsequent events through October 10, 2011 the date the financial statements were available to be issued.

3. 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 investments, it is at least reasonably possible that a change could occur in the near term that could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits.

4. Tax determination

The Plan obtained its latest determination letter on May 4, 2009, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. Plan termination

Although it has not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time or to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts and each participant and beneficiary will be paid the amount of his or her account balance in the Plan in a lump sum.

6. Contributions

For the years ended December 31, 2010 and 2009, employer contributions include contributions of $210,007 and $207,011, respectively, made by the participating employers of the Lake Erie Construction Company, Maple City Development Company, and Firelands Supply Company pension plan.

7. Fair value measurements

FASB ASC 820 establishes that 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 (exit price) and establishes a fair value hierarchy based upon the inputs used to measure fair value. The three levels of the fair value hierarchy defined by FASB ASC 820 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

As required by FASB ASC 820, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. The Plan's investments accounted for at fair value as of December 31, 2010 are summarized below:

	Level 1	Total Fair Value
Mutual funds	$18,435,045	$18,435,045
Common stocks	4,185,940	4,185,940
	$22,620,985	$22,620,985

7. Fair value measurements - continued

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

Mutual funds and common stocks are valued at the net asset value of shares held by the Plan at year end.

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 fair value of certain financial instruments could result in a different fair value measurement as of the reporting date.

Gains and losses (realized and unrealized) are included in net appreciation in fair value of investments in the statement of changes in net assets available for benefits for the years ended December 31, 2010 and 2009.

8. Schedule of investments

The following table presents investments, all of which are nonparticipant-directed, which represent five percent or more of the Plan's net assets available for benefits at the beginning of their respective year ends.

Issuer	Description	No. of Units	Fair Value December 31 2010	Fair Value December 31 2009
Mutual Funds:				
Fairholme Funds	Fairholme Fund	-	$ -	$ -
		98,279	-	2,957,222
First Eagle SoGen Funds	First Eagle Overseas Cl I	95,022	2,183,611	-
		94,995	-	1,873,295
FPA Funds	FPA Crescent Instl	40,999	1,098,354	-
		96,412	-	2,392,942
Hussman Funds	Hussman Strategic Fund	-	-	-
		160,431	-	1,920,357
ING Funds	Value Choice Fd Cl 1	204,408	3,615,984	-
Janus Funds	Triton Fund T	227,909	3,742,263	-
Permanent Portfolio Fund	Permanent Fund	48,726	2,232,116	-
		46,440	-	1,795,852
Pimco Funds	Stockplus Sh Strategic Fd	1,136,742	4,967,564	-
Stocks:				
I Shares Barclays	1-3 Yr. Treasury Bond	22,000	1,847,560	-
I Shares Russell 2000	I Shares Index	-	-	-
		(57,400)	-	(3,584,056)
Vanguard Emerging Mrkts	Vanguard Fund	30,000	-	1,230,000
Cash, interest-bearing:				
TD Ameritrade	Cash & Money Market	16,014	16,014	-
		8,521,489	-	8,521,489

9. Reconciliation to Form 5500

As discussed in Note 2, the Plan's financial statements are presented on the accrual basis of accounting and the Annual Return/Report of Employee Benefit Plan (Form 5500) is prepared and filed on the cash basis of accounting. The following schedule reconciles the differences between those two methods as of and for the year ended December 31, 2010 and the differences in classifications of investment income, gains and losses for the year ended December 31, 2010.

	Per financial statements	Adjustments to cash basis	Reclassifications to Form 5500 Presentation	Per Form 5500
Investments:				
Mutual funds and common stocks	$22,620,985	$ -	$ -	$22,620,985
Receivables:				
Employer contributions	1,127,598	(1,127,598)	-	-
Cash	16,014	-	-	16,014
	23,764,597	(1,127,598)	-	22,636,999
Net assets available for benefits	$23,764,597	$(1,127,598)	$ -	$22,636,999
Additions to net assets:				
Investment income:				
Interest	$ 687	$ -	$ -	$ 687
Dividends	408,691	-	(408,691)	-
Net appreciation	107,144	-	(107,144)	-
Employer contributions	1,149,192	(252,479)	-	896,713
Net investment gain	-	-	515,835	515,835
Deductions from net assets:				
Benefits paid	(5,180,433)	-	-	(5,180,433)
Administrative expenses	(913)	-	-	(913)
Net increase (decrease) in net assets available for benefits	$(3,515,632)	$ (252,479)	$ -	$(3,768,111)

SUPPLEMENTARY INFORMATION

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

Schedule of Assets Held for Investment Purposes At End of Year - Line 4i

(a)	(b) Identity of issue	(c) Description of investment	(d) Cost	(e) Current value
	TD AMERITRADE MONEY MARKET	16,014 UNITS	16,014	16,014
	ISHARES BARCLAYS 1-3 YR TRS BD	22,000 SHARES	1,846,465	1,847,560
	ISHARES DOW JONES US BASIC MAT SEC	15,000 SHARES	1,113,305	1,161,900
	ISHARES MSCI MEXICO FREE	19,000 SHARES	1,098,395	1,176,480
	FIRST EAGLE OVERSEAS CLASS I	95,022 SHARES	2,126,927	2,183,611
	FPA FUNDS CRESCENT FD INSTL	40,999 SHARES	1,082,055	1,098,354
	TD AMERITRADE PERMANENT PORTFOLIO FUND	48,726 SHARES	2,027,549	2,232,116
	ING FDS VALUE CHOICE FD CL 1	204,408 SHARES	3,398,330	3,615,984
	JANUS FDS TRITON FUND T	227,909 SHARES	3,506,801	3,742,263
	PIMCO STOCKPLUS SH STRAT FD INSTL CL	1,136,742 SHARES	5,869,046	4,967,564
	PIMCO FDS TOTAL RET FD INSTL	54,873 SHARES	628,476	595,153

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor:LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	ARIEL GROWTH FD- ARIEL FD MUTUAL FUND							
	PURCHASES	4,775,000	N/A	N/A	N/A	N/A	4,775,000	N/A
	SALES	N/A	4,640,090	N/A	N/A	4,775,000	4,640,090	-134,910
TD AMERI-TRADE	ARIEL GROW FD-CALVERT ARI MUTUAL FUND							
	PURCHASES	2,000,000	N/A	N/A	N/A	N/A	2,000,000	N/A
	SALES	N/A	2,064,008	N/A	N/A	2,000,000	2,064,008	64,008
TD AMERI-TRADE	BARON PARTNERS FD MUTUAL FUND							
	PURCHASES	1,719,000	N/A	N/A	N/A	N/A	1,719,000	N/A
	SALES	N/A	1,562,496	N/A	N/A	1,719,000	1,562,496	-156,504
TD AMERI-TRADE	FAIRHOLME FD MUTUAL FUND							
	AGGREGATE SALES	N/A	6,059,944	N/A	N/A	4,929,770	6,059,944	1,130,174
TD AMERI-TRADE	FIDELITY BLUE CHIP GROW F MUTUAL FUND							
	PURCHASES	1,650,036	N/A	N/A	N/A	N/A	1,650,036	N/A
	SALES	N/A	1,597,809	N/A	N/A	1,650,036	1,597,809	-52,227
TD AMERI-TRADE	FIDELITY CONV SECS FD MUTUAL FUND							
	PURCHASES	1,253,241	N/A	N/A	N/A	N/A	1,253,241	N/A
	SALES	N/A	1,310,555	N/A	N/A	1,253,241	1,310,555	57,314
TD AMERI-TRADE	FIRST EAGLE OVERSEAS FD MUTUAL FUND							
	SALES	N/A	1,936,924	N/A	N/A	1,824,238	1,936,924	112,686
TD AMERI-TRADE	FPA CRESCENT PORT MUTUAL FUND							
	AGGREGATE SALES	N/A	2,422,829	N/A	N/A	1,654,748	2,422,829	768,081
TD AMERI-TRADE	HEARTLAND GRP INC VAL PLU MUTUAL FUND							
	PURCHASES	2,500,000	N/A	N/A	N/A	N/A	2,500,000	N/A
	SALES	N/A	2,290,193	N/A	N/A	2,500,000	2,290,193	-209,807

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	HUSSMAN STRATEGIC GROWTH MUTUAL FUND							
	PURCHASES	2,000,018	N/A	N/A	N/A	N/A	2,000,018	N/A
	SALES	N/A	1,974,834	N/A	N/A	2,000,018	1,974,834	-25,184
TD AMERI-TRADE	HUSSMAN STRATEGIC TOTAL MUTUAL FUND							
	AGGREGATE SALES	N/A	3,994,011	N/A	N/A	3,874,668	3,994,011	119,342
TD AMERI-TRADE	ISHARES MSCI BRAZIL INDEX STOCK							
	PURCHASES	2,920,199	N/A	N/A	N/A	N/A	2,920,199	N/A
	SALES	N/A	2,836,805	N/A	N/A	2,920,199	2,836,805	-83,393
TD AMERI-TRADE	ISHARES MSCI EMRG MKTS IN STOCK							
	PURCHASES	2,369,365	N/A	N/A	N/A	N/A	2,369,365	N/A
	AGGREGATE SALES	N/A	2,465,425	N/A	N/A	2,369,365	2,465,425	96,060
TD AMERI-TRADE	ISHARES RUSSELL 2000 IND STOCK							
	PURCHASES	10,598,429	N/A	N/A	N/A	N/A	10,598,429	N/A
	AGGREGATE SALES	N/A	10,299,165	N/A	N/A	10,598,429	10,299,165	-299,264
TD AMERI-TRADE	ISHS RUSSELL MIDCAP VALUE STOCK							
	PURCHASES	1,278,425	N/A	N/A	N/A	N/A	1,278,425	N/A
	AGGREGATE SALES	N/A	1,227,778	N/A	N/A	1,278,425	1,227,778	-50,647
TD AMERI-TRADE	PERMANENT PERM PORTFOLIO MUTUAL FUND							
	PURCHASES	3,920,842	N/A	N/A	N/A	N/A	3,920,842	N/A
	AGGREGATE SALES	N/A	4,218,596	N/A	N/A	3,920,842	4,218,596	297,755
TD AMERI-TRADE	PIMCO FDS PAC INVT MGMT S MUTUAL FUND							
	PURCHASES	6,812,576	N/A	N/A	N/A	N/A	6,812,576	N/A
	AGGREGATE SALES	N/A	6,990,969	N/A	N/A	6,812,576	6,990,969	178,393
TD AMERI-TRADE	PIMCO INTL STOCK MUTUAL FUND							
	PURCHASES	2,190,199	N/A	N/A	N/A	N/A	2,190,199	N/A
	AGGREGATE SALES	N/A	2,133,226	N/A	N/A	2,190,199	2,133,226	-56,973
TD AMERI-TRADE	PIMCO STOCKPLUS TR SHORT MUTUAL FUND							
	PURCHASES	6,245,732	N/A	N/A	N/A	N/A	6,245,732	N/A
	AGGREGATE SALES	N/A	6,205,542	N/A	N/A	6,245,732	6,205,542	-40,190

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor:LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	POWERSHARES QQQ NASDAQ 10 MUTUAL FUND							
	PURCHASES	1,446,510	N/A	N/A	N/A	N/A	1,446,510	N/A
	AGGREGATE SALES	N/A	1,449,667	N/A	N/A	1,446,510	1,449,667	3,157
TD AMERI-TRADE	SPDR S&P 500 ETF TR MUTUAL FUND							
	PURCHASES	44,657,174	N/A	N/A	N/A	N/A	44,657,174	N/A
	AGGREGATE SALES	N/A	44,508,032	N/A	N/A	44,657,174	44,508,032	-149,142
TD AMERI-TRADE	THE WEITZ FUNDS PARTNERS MUTUAL FUND							
	PURCHASES	1,719,000	N/A	N/A	N/A	N/A	1,719,000	N/A
	AGGREGATE SALES	N/A	1,606,167	N/A	N/A	1,719,000	1,606,167	-112,833
TD AMERI-TRADE	ULTRA S&P 500 PROSHARES MUTUAL FUND							
	PURCHASES	9,053,061	N/A	N/A	N/A	N/A	9,053,061	N/A
	AGGREGATE SALES	N/A	9,075,956	N/A	N/A	9,053,061	9,075,956	22,895
TD AMERI-TRADE	ULTRASHORT RUSSELL 2000 P MUTUAL FUND							
	PURCHASES	2,394,815	N/A	N/A	N/A	N/A	2,394,815	N/A
	AGGREGATE SALES	N/A	2,349,874	N/A	N/A	2,394,815	2,349,874	-44,940
TD AMERI-TRADE	ULTRASHORT S&P500 PROSHAR MUTUAL FUND							
	PURCHASES	9,968,988	N/A	N/A	N/A	N/A	9,968,988	N/A
	AGGREGATE SALES	N/A	9,938,770	N/A	N/A	9,968,988	9,938,770	-30,218
TD AMERI-TRADE	VANGUARD MSCI EMERGING MA MUTUAL FUND							
	PURCHASES	3,856,893	N/A	N/A	N/A	N/A	3,856,893	N/A
	AGGREGATE SALES	N/A	4,124,016	N/A	N/A	3,856,893	4,124,016	267,123
TD AMERI-TRADE	VANGUARD WELLESLEY INCOME MUTUAL FUND							
	PURCHASES	3,009,451	N/A	N/A	N/A	N/A	3,009,451	N/A
	AGGREGATE SALES	N/A	3,202,187	N/A	N/A	3,009,451	3,202,187	192,736
TD AMERI-TRADE	WELLS FARGO ADV DISC FD INC MUTUAL FUND							
	PURCHASES	1,650,000	N/A	N/A	N/A	N/A	1,650,000	N/A
	AGGREGATE SALES	N/A	1,545,003	N/A	N/A	1,650,000	1,545,003	-104,997
TD AMERI-TRADE	YACHTMAN FD INC MUTUAL FUND							
	PURCHASES	2,300,000	N/A	N/A	N/A	N/A	2,300,000	N/A
	AGGREGATE SALES	N/A	2,264,631	N/A	N/A	2,300,000	2,264,631	-35,369

NORTHERN OHIO
PROFIT SHARING PLAN

FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2010 AND 2009

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Payne Nickles & Company
Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
of **Northern Ohio Profit Sharing Plan**
Norwalk, Ohio

We have audited the accompanying statements of net assets available for benefits of the **Northern Ohio Profit Sharing Plan** as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the **Northern Ohio Profit Sharing Plan** as of December 31, 2010 and 2009, and the changes in its net assets available for benefits for the years then ended in conformity with U.S. generally accepted accounting principles.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedules of assets held for investment purposes at end of year and reportable transactions, together referred to as "supplemental information", are presented for the purpose of additional analysis and are not a required part of the basic financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental information is the responsibility of the Plan's management. The supplemental information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Payne, Nickles & Company

Norwalk, Ohio
October 10, 2011

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NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits
December 31

Assets	**2010**	2009
Investments:		
Mutual funds, at fair value	**$18,435,045**	$17,265,757
Common stocks, at fair value	**4,185,940**	617,864
Total investments	**22,620,985**	17,883,621
Receivables:		
Employer contributions	**1,127,598**	875,119
Cash, interest-bearing	**16,014**	8,521,489
Total assets	**23,764,597**	27,280,229
Net assets available for benefits	**$23,764,597**	$27,280,229

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

NORTHERN OHIO
PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits
For the years ended December 31

	2010	2009
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest	**$ 687**	$ 828
Dividends	**408,691**	454,491
	409,378	455,319
Net appreciation in fair market value of investments	**107,144**	2,792,554
Employer contributions	**1,149,192**	875,119
Total additions	**1,665,714**	4,122,992
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	**5,180,433**	733,143
Administrative expenses	**913**	24,112
Total deductions	**5,181,346**	757,255
Net increase (decrease) in net assets available for benefits	**(3,515,632)**	3,365,737
Net assets available for benefits beginning of year	**27,280,229**	23,914,492
Net assets available for benefits end of year	**$23,764,597**	$27,280,229

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

NORTHERN OHIO
PROFIT SHARING PLAN

Notes to Financial Statements
For the years ended December 31, 2010 and 2009

1. Description of the plan

The following description of the Northern Ohio Profit Sharing Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

Effective March 1, 1993, the Lake Erie Construction Company Profit Sharing Plan and Trust was renamed the Northern Ohio Profit Sharing Plan and Trust. At that same date the Plan was amended and restated in its entirety to become a multiple employer plan and to change its year end to December 31. The Plan was subsequently amended and restated, effective October 15, 2008, and renamed the Northern Ohio Profit Sharing Plan. The restated plan allows for non-elective contributions to three separate groups of participants in such proportion that each participant's compensation bears to the total compensation of all participants within each group or in equal amounts or percentages of compensation for that group. At December 31, 2007, the following companies are adopting employers of the Plan (the Companies): Lake Erie Construction Company, Maple City Development Company, and Firelands Supply Company.

The Plan is a defined contribution plan covering all full-time employees of the Companies who have one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Rollover and merger

Effective December 31, 2007, the Firelands Supply Company became an adopting employer of the Plan. Employee participants of the Firelands Supply Company Retirement Plan were given the option to withdraw or rollover their interest in plan assets to the Plan. Participants of that plan became fully vested immediately in any amounts rolled over.

On September 21, 2007, the trustees of the Lake Erie Construction Company Money Purchase Pension Plan approved the merger of that pension plan into the Plan effective October 31, 2007. All vested amounts transferred to the Plan at the time of the merger became fully vested and non-forfeitable. Future vesting is governed by the Plan.

1. Description of the plan - continued

Contributions

The Plan provides for annual contributions in such amounts as the Companies shall determine, but not to exceed limitations imposed by the Internal Revenue Code, and allows for participant contributions in the form of rollover amounts from other qualified plans. All contributions to the Plan are nonparticipant-directed. The Plan provides for vesting with the participants at the rate of 20% after two years of service, increasing 20% per year thereafter.

Participant accounts

Each participant's account is credited with an allocation of (a) the Companies' contributions, (b) Plan earnings, and (c) forfeitures of terminated participants' nonvested accounts. 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 account.

Forfeited accounts

Forfeitures of terminated participants' nonvested accounts amounted to $0 and $5,089 for 2010 and 2009, respectively.

Payment of benefits

On termination of service, a participant may elect to receive either a lump-sum amount equal to the vested balance of his or her account, or annual installments over a period of life expectancy set forth in the Plan. Any participant who has completed at least six years of service with the Company may withdraw all or any portion of his vested interest in his account, within the limitations and conditions set forth in the Plan.

2. Summary of significant accounting policies

Basis of accounting

Accounting records are maintained by the Trustee on the cash basis. The financial statements herein include all material adjustments necessary to place the financial statements on the accrual basis of accounting. The Annual Return/Report of Employee Benefit Plan is filed on the cash basis.

2. Summary of significant accounting policies - continued

New accounting pronouncement

On January 1, 2008, the Plan adopted, as required, FASB ASC 820, Fair Value Measurements (formerly SFAS 157) which expands the disclosure of fair value measurements and their impact on the Plan's financial statements. Refer to Note 8 for further information.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the plan administrator to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Financial instruments - concentration of credit risk

The Plan places its temporary cash investments with financial institutions in amounts which may exceed the federally insured deposit limits.

Investment valuation and income recognition

Investment transactions are recorded by the Trustee on the trade-date basis. Investments owned are reflected in the statement of net assets available for plan benefits at market value based on quoted market prices. See financial schedules for a list of investments held at December 31, 2010, and any reportable transactions required to be disclosed.

Changes in unrealized appreciation (depreciation) of investments are reflected currently in net appreciation (depreciation) in fair market value of investments in the accompanying statements of changes in net assets available for benefits. Realized gains and losses are determined based on the original cost of the assets and are also included in net appreciation (depreciation) in fair market value of investments in the accompanying statements of changes in net assets available for benefits.

Administrative expenses

Certain administrative functions are performed by officers or employees of the Companies. No such officer or employee receives compensation from the Plan. Certain administrative expenses are paid directly by the Companies.

Payment of benefits

Benefits are recorded when paid.

2. Summary of significant accounting policies - continued

Subsequent events

Management has evaluated subsequent events through October 10, 2011 the date the financial statements were available to be issued.

3. 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 investments, it is at least reasonably possible that a change could occur in the near term that could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits and the statement of changes in net assets available for benefits.

4. Tax determination

The Plan obtained its latest determination letter on May 4, 2009, in which the Internal Revenue Service stated that the Plan and related trust, as then designed, were in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. Plan termination

Although it has not expressed any intent to do so, the Companies have the right under the Plan to discontinue their contributions at any time or to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts and each participant and beneficiary will be paid the amount of his or her account balance in the Plan in a lump sum.

6. Contributions

For the years ended December 31, 2010 and 2009, employer contributions include contributions of $210,007 and $207,011, respectively, made by the participating employers of the Lake Erie Construction Company, Maple City Development Company, and Firelands Supply Company pension plan.

7. Fair value measurements

FASB ASC 820 establishes that 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 (exit price) and establishes a fair value hierarchy based upon the inputs used to measure fair value. The three levels of the fair value hierarchy defined by FASB ASC 820 are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical unrestricted assets or liabilities (for example, exchange quoted prices).

Level 2 - Inputs to the valuation methodology are observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities in active markets, quoted prices in markets that are not sufficiently active to qualify as Level 1, other observable inputs, or inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are significant to the fair value measurement and unobservable (for example, supported by little or no market activity).

As required by FASB ASC 820, financial assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels. The Plan's investments accounted for at fair value as of December 31, 2010 are summarized below:

	Level 1	Total Fair Value
Mutual funds	$18,435,045	$18,435,045
Common stocks	4,185,940	4,185,940
	$22,620,985	$22,620,985

7. Fair value measurements - continued

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

Mutual funds and common stocks are valued at the net asset value of shares held by the Plan at year end.

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 fair value of certain financial instruments could result in a different fair value measurement as of the reporting date.

Gains and losses (realized and unrealized) are included in net appreciation in fair value of investments in the statement of changes in net assets available for benefits for the years ended December 31, 2010 and 2009.

8. Schedule of investments

The following table presents investments, all of which are nonparticipant-directed, which represent five percent or more of the Plan's net assets available for benefits at the beginning of their respective year ends.

Issuer	Description	No. of Units	Fair Value December 31 2010	Fair Value December 31 2009
Mutual Funds:				
Fairholme Funds	Fairholme Fund	-	$ -	$ -
		98,279	-	2,957,222
First Eagle SoGen Funds	First Eagle Overseas Cl I	95,022	2,183,611	-
		94,995	-	1,873,295
FPA Funds	FPA Crescent Instl	40,999	1,098,354	-
		96,412	-	2,392,942
Hussman Funds	Hussman Strategic Fund	-	-	-
		160,431	-	1,920,357
ING Funds	Value Choice Fd Cl 1	204,408	3,615,984	-
Janus Funds	Triton Fund T	227,909	3,742,263	-
Permanent Portfolio Fund	Permanent Fund	48,726	2,232,116	-
		46,440	-	1,795,852
Pimco Funds	Stockplus Sh Strategic Fd	1,136,742	4,967,564	-
Stocks:				
I Shares Barclays	1-3 Yr. Treasury Bond	22,000	1,847,560	-
I Shares Russell 2000	I Shares Index	-	-	-
		(57,400)	-	(3,584,056)
Vanguard Emerging Mrkts	Vanguard Fund	30,000	-	1,230,000
Cash, interest-bearing:				
TD Ameritrade	Cash & Money Market	16,014	16,014	-
		8,521,489	-	8,521,489

9. Reconciliation to Form 5500

As discussed in Note 2, the Plan's financial statements are presented on the accrual basis of accounting and the Annual Return/Report of Employee Benefit Plan (Form 5500) is prepared and filed on the cash basis of accounting. The following schedule reconciles the differences between those two methods as of and for the year ended December 31, 2010 and the differences in classifications of investment income, gains and losses for the year ended December 31, 2010.

	Per financial statements	Adjustments to cash basis	Reclassifications to Form 5500 Presentation	Per Form 5500
Investments:				
Mutual funds and common stocks	$22,620,985	$ -	$ -	$22,620,985
Receivables:				
Employer contributions	1,127,598	(1,127,598)	-	-
Cash	16,014	-	-	16,014
	23,764,597	(1,127,598)	-	22,636,999
Net assets available for benefits	$23,764,597	$(1,127,598)	$ -	$22,636,999
Additions to net assets:				
Investment income:				
Interest	$ 687	$ -	$ -	$ 687
Dividends	408,691	-	(408,691)	-
Net appreciation	107,144	-	(107,144)	-
Employer contributions	1,149,192	(252,479)	-	896,713
Net investment gain	-	-	515,835	515,835
Deductions from net assets:				
Benefits paid	(5,180,433)	-	-	(5,180,433)
Administrative expenses	(913)	-	-	(913)
Net increase (decrease) in net assets available for benefits	$(3,515,632)	$ (252,479)	$ -	$(3,768,111)

SUPPLEMENTARY INFORMATION

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

Schedule of Assets Held for Investment Purposes At End of Year - Line 4i

(a)	(b) Identity of issue	(c) Description of investment	(d) Cost	(e) Current value
	TD AMERITRADE MONEY MARKET	16,014 UNITS	16,014	16,014
	ISHARES BARCLAYS 1-3 YR TRS BD	22,000 SHARES	1,846,465	1,847,560
	ISHARES DOW JONES US BASIC MAT SEC	15,000 SHARES	1,113,305	1,161,900
	ISHARES MSCI MEXICO FREE	19,000 SHARES	1,098,395	1,176,480
	FIRST EAGLE OVERSEAS CLASS I	95,022 SHARES	2,126,927	2,183,611
	FPA FUNDS CRESCENT FD INSTL	40,999 SHARES	1,082,055	1,098,354
	TD AMERITRADE PERMANENT PORTFOLIO FUND	48,726 SHARES	2,027,549	2,232,116
	ING FDS VALUE CHOICE FD CL 1	204,408 SHARES	3,398,330	3,615,984
	JANUS FDS TRITON FUND T	227,909 SHARES	3,506,801	3,742,263
	PIMCO STOCKPLUS SH STRAT FD INSTL CL	1,136,742 SHARES	5,869,046	4,967,564
	PIMCO FDS TOTAL RET FD INSTL	54,873 SHARES	628,476	595,153

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor:LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	ARIEL GROWTH FD- ARIEL FD MUTUAL FUND							
	PURCHASES	4,775,000	N/A	N/A	N/A	N/A	4,775,000	N/A
	SALES	N/A	4,640,090	N/A	N/A	4,775,000	4,640,090	-134,910
TD AMERI-TRADE	ARIEL GROW FD-CALVERT ARI MUTUAL FUND							
	PURCHASES	2,000,000	N/A	N/A	N/A	N/A	2,000,000	N/A
	SALES	N/A	2,064,008	N/A	N/A	2,000,000	2,064,008	64,008
TD AMERI-TRADE	BARON PARTNERS FD MUTUAL FUND							
	PURCHASES	1,719,000	N/A	N/A	N/A	N/A	1,719,000	N/A
	SALES	N/A	1,562,496	N/A	N/A	1,719,000	1,562,496	-156,504
TD AMERI-TRADE	FAIRHOLME FD MUTUAL FUND							
	AGGREGATE SALES	N/A	6,059,944	N/A	N/A	4,929,770	6,059,944	1,130,174
TD AMERI-TRADE	FIDELITY BLUE CHIP GROW F MUTUAL FUND							
	PURCHASES	1,650,036	N/A	N/A	N/A	N/A	1,650,036	N/A
	SALES	N/A	1,597,809	N/A	N/A	1,650,036	1,597,809	-52,227
TD AMERI-TRADE	FIDELITY CONV SECS FD MUTUAL FUND							
	PURCHASES	1,253,241	N/A	N/A	N/A	N/A	1,253,241	N/A
	SALES	N/A	1,310,555	N/A	N/A	1,253,241	1,310,555	57,314
TD AMERI-TRADE	FIRST EAGLE OVERSEAS FD MUTUAL FUND							
	SALES	N/A	1,936,924	N/A	N/A	1,824,238	1,936,924	112,686
TD AMERI-TRADE	FPA CRESCENT PORT MUTUAL FUND							
	AGGREGATE SALES	N/A	2,422,829	N/A	N/A	1,654,748	2,422,829	768,081
TD AMERI-TRADE	HEARTLAND GRP INC VAL PLU MUTUAL FUND							
	PURCHASES	2,500,000	N/A	N/A	N/A	N/A	2,500,000	N/A
	SALES	N/A	2,290,193	N/A	N/A	2,500,000	2,290,193	-209,807

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	HUSSMAN STRATEGIC GROWTH MUTUAL FUND							
	PURCHASES	2,000,018	N/A	N/A	N/A	N/A	2,000,018	N/A
	SALES	N/A	1,974,834	N/A	N/A	2,000,018	1,974,834	-25,184
TD AMERI-TRADE	HUSSMAN STRATEGIC TOTAL MUTUAL FUND							
	AGGREGATE SALES	N/A	3,994,011	N/A	N/A	3,874,668	3,994,011	119,342
TD AMERI-TRADE	ISHARES MSCI BRAZIL INDEX STOCK							
	PURCHASES	2,920,199	N/A	N/A	N/A	N/A	2,920,199	N/A
	SALES	N/A	2,836,805	N/A	N/A	2,920,199	2,836,805	-83,393
TD AMERI-TRADE	ISHARES MSCI EMRG MKTS IN STOCK							
	PURCHASES	2,369,365	N/A	N/A	N/A	N/A	2,369,365	N/A
	AGGREGATE SALES	N/A	2,465,425	N/A	N/A	2,369,365	2,465,425	96,060
TD AMERI-TRADE	ISHARES RUSSELL 2000 IND STOCK							
	PURCHASES	10,598,429	N/A	N/A	N/A	N/A	10,598,429	N/A
	AGGREGATE SALES	N/A	10,299,165	N/A	N/A	10,598,429	10,299,165	-299,264
TD AMERI-TRADE	ISHS RUSSELL MIDCAP VALUE STOCK							
	PURCHASES	1,278,425	N/A	N/A	N/A	N/A	1,278,425	N/A
	AGGREGATE SALES	N/A	1,227,778	N/A	N/A	1,278,425	1,227,778	-50,647
TD AMERI-TRADE	PERMANENT PERM PORTFOLIO MUTUAL FUND							
	PURCHASES	3,920,842	N/A	N/A	N/A	N/A	3,920,842	N/A
	AGGREGATE SALES	N/A	4,218,596	N/A	N/A	3,920,842	4,218,596	297,755
TD AMERI-TRADE	PIMCO FDS PAC INVT MGMT S MUTUAL FUND							
	PURCHASES	6,812,576	N/A	N/A	N/A	N/A	6,812,576	N/A
	AGGREGATE SALES	N/A	6,990,969	N/A	N/A	6,812,576	6,990,969	178,393
TD AMERI-TRADE	PIMCO INTL STOCK MUTUAL FUND							
	PURCHASES	2,190,199	N/A	N/A	N/A	N/A	2,190,199	N/A
	AGGREGATE SALES	N/A	2,133,226	N/A	N/A	2,190,199	2,133,226	-56,973
TD AMERI-TRADE	PIMCO STOCKPLUS TR SHORT MUTUAL FUND							
	PURCHASES	6,245,732	N/A	N/A	N/A	N/A	6,245,732	N/A
	AGGREGATE SALES	N/A	6,205,542	N/A	N/A	6,245,732	6,205,542	-40,190

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor:LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	POWERSHARES QQQ NASDAQ 10 MUTUAL FUND							
	PURCHASES	1,446,510	N/A	N/A	N/A	N/A	1,446,510	N/A
	AGGREGATE SALES	N/A	1,449,667	N/A	N/A	1,446,510	1,449,667	3,157
TD AMERI-TRADE	SPDR S&P 500 ETF TR MUTUAL FUND							
	PURCHASES	44,657,174	N/A	N/A	N/A	N/A	44,657,174	N/A
	AGGREGATE SALES	N/A	44,508,032	N/A	N/A	44,657,174	44,508,032	-149,142
TD AMERI-TRADE	THE WEITZ FUNDS PARTNERS MUTUAL FUND							
	PURCHASES	1,719,000	N/A	N/A	N/A	N/A	1,719,000	N/A
	AGGREGATE SALES	N/A	1,606,167	N/A	N/A	1,719,000	1,606,167	-112,833
TD AMERI-TRADE	ULTRA S&P 500 PROSHARES MUTUAL FUND							
	PURCHASES	9,053,061	N/A	N/A	N/A	N/A	9,053,061	N/A
	AGGREGATE SALES	N/A	9,075,956	N/A	N/A	9,053,061	9,075,956	22,895
TD AMERI-TRADE	ULTRASHORT RUSSELL 2000 P MUTUAL FUND							
	PURCHASES	2,394,815	N/A	N/A	N/A	N/A	2,394,815	N/A
	AGGREGATE SALES	N/A	2,349,874	N/A	N/A	2,394,815	2,349,874	-44,940
TD AMERI-TRADE	ULTRASHORT S&P500 PROSHAR MUTUAL FUND							
	PURCHASES	9,968,988	N/A	N/A	N/A	N/A	9,968,988	N/A
	AGGREGATE SALES	N/A	9,938,770	N/A	N/A	9,968,988	9,938,770	-30,218
TD AMERI-TRADE	VANGUARD MSCI EMERGING MA MUTUAL FUND							
	PURCHASES	3,856,893	N/A	N/A	N/A	N/A	3,856,893	N/A
	AGGREGATE SALES	N/A	4,124,016	N/A	N/A	3,856,893	4,124,016	267,123
TD AMERI-TRADE	VANGUARD WELLESLEY INCOME MUTUAL FUND							
	PURCHASES	3,009,451	N/A	N/A	N/A	N/A	3,009,451	N/A
	AGGREGATE SALES	N/A	3,202,187	N/A	N/A	3,009,451	3,202,187	192,736
TD AMERI-TRADE	WELLS FARGO ADV DISC FD INC MUTUAL FUND							
	PURCHASES	1,650,000	N/A	N/A	N/A	N/A	1,650,000	N/A
	AGGREGATE SALES	N/A	1,545,003	N/A	N/A	1,650,000	1,545,003	-104,997
TD AMERI-TRADE	YACHTMAN FD INC MUTUAL FUND							
	PURCHASES	2,300,000	N/A	N/A	N/A	N/A	2,300,000	N/A
	AGGREGATE SALES	N/A	2,264,631	N/A	N/A	2,300,000	2,264,631	-35,369

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor:LAKE ERIE CONSTRUCTION COMPANY Employ 34 1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	ARIEL GROWTH FD- ARIEL FD MUTUAL FUND							
	PURCHASES	4,775,000	N/A	N/A	N/A	N/A	4,775,000	N/A
	SALES	N/A	4,640,090	N/A	N/A	4,775,000	4,640,090	134,910
TD AMERI-TRADE	ARIEL GROW FD-CALVERT ARI MUTUAL FUND							
	PURCHASES	2,000,000	N/A	N/A	N/A	N/A	2,000,000	N/A
	SALES	N/A	2,064,008	N/A	N/A	2,000,000	2,064,008	64,008
TD AMERI-TRADE	BARON PARTNERS FD MUTUAL FUND							
	PURCHASES	1,719,000	N/A	N/A	N/A	N/A	1,719,000	N/A
	SALES	N/A	1,562,496	N/A	N/A	1,719,000	1,562,496	-156,504
TD AMERI-TRADE	FAIRHOLME FD MUTUAL FUND							
	AGGREGATE SALES	N/A	6,059,944	N/A	N/A	4,929,770	6,059,944	1,130,174
TD AMERI-TRADE	FIDELITY BLUE CHIP GROW F MUTUAL FUND							
	PURCHASES	1,650,036	N/A	N/A	N/A	N/A	1,650,036	N/A
	SALES	N/A	1,597,809	N/A	N/A	1,650,036	1,597,809	52,227
TD AMERI-TRADE	FIDELITY CONV SECS FD MUTUAL FUND							
	PURCHASES	1,253,241	N/A	N/A	N/A	N/A	1,253,241	N/A
	SALES	N/A	1,310,555	N/A	N/A	1,253,241	1,310,555	57,314
TD AMERI-TRADE	FIRST EAGLE OVERSEAS FD MUTUAL FUND							
	SALES	N/A	1,936,924	N/A	N/A	1,824,238	1,936,924	112,686
TD AMERI-TRADE	FPA CRESCENT PORT MUTUAL FUND							
	AGGREGATE SALES	N/A	2,422,829	N/A	N/A	1,654,748	2,422,829	768,081
TD AMERI-TRADE	HEARTLAND GRP INC VAL PLU MUTUAL FUND							
	PURCHASES	2,500,000	N/A	N/A	N/A	N/A	2,500,000	N/A
	SALES	N/A	2,290,193	N/A	N/A	2,500,000	2,290,193	209,807

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor:LAKE ERIE CONSTRUCTION COMPANY Employ34 1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI-TRADE	HUSSMAN STRATEGIC GROWTH MUTUAL FUND							
	PURCHASES	2,000,018	N/A	N/A	N/A	N/A	2,000,018	N/A
	SALES	N/A	1,974,834	N/A	N/A	2,000,018	1,974,834	-25,184
TD AMERI-TRADE	HUSSMAN STRATEGIC TOTAL MUTUAL FUND							
	AGGREGATE SALES	N/A	3,994,011	N/A	N/A	3,874,668	3,994,011	119,342
TD AMERI-TRADE	ISHARES MSCI BRAZIL INDEX STOCK							
	PURCHASES	2,920,199	N/A	N/A	N/A	N/A	2,920,199	N/A
	SALES	N/A	2,836,805	N/A	N/A	2,920,199	2,836,805	83,393
TD AMERI-TRADE	ISHARES MSCI EMRG MKTS IN STOCK							
	PURCHASES	2,369,365	N/A	N/A	N/A	N/A	2,369,365	N/A
	AGGREGATE SALES	N/A	2,465,425	N/A	N/A	2,369,365	2,465,425	96,060
TD AMERI-TRADE	ISHARES RUSSELL 2000 IND STOCK							
	PURCHASES	10,598,429	N/A	N/A	N/A	N/A	10,598,429	N/A
	AGGREGATE SALES	N/A	10,299,165	N/A	N/A	10,598,429	10,299,165	-299,264
TD AMERI-TRADE	ISHS RUSSELL MIDCAP VALUE STOCK							
	PURCHASES	1,278,425	N/A	N/A	N/A	N/A	1,278,425	N/A
	AGGREGATE SALES	N/A	1,227,778	N/A	N/A	1,278,425	1,227,778	-50,647
TD AMERI-TRADE	PERMANENT PERM PORTFOLIO MUTUAL FUND							
	PURCHASES	3,920,842	N/A	N/A	N/A	N/A	3,920,842	N/A
	AGGREGATE SALES	N/A	4,218,596	N/A	N/A	3,920,842	4,218,596	297,755
TD AMERI-TRADE	PIMCO FDS PAC INVT MGMT S MUTUAL FUND							
	PURCHASES	6,812,576	N/A	N/A	N/A	N/A	6,812,576	N/A
	AGGREGATE SALES	N/A	6,990,969	N/A	N/A	6,812,576	6,990,969	178,393
TD AMERI-TRADE	PIMCO INTL STOCK MUTUAL FUND							
	PURCHASES	2,190,199	N/A	N/A	N/A	N/A	2,190,199	N/A
	AGGREGATE SALES	N/A	2,133,226	N/A	N/A	2,190,199	2,133,226	-56,973
TD AMERI-TRADE	PIMCO STOCKPLUS TR SHORT MUTUAL FUND							
	PURCHASES	6,245,732	N/A	N/A	N/A	N/A	6,245,732	N/A
	AGGREGATE SALES	N/A	6,205,542	N/A	N/A	6,245,732	6,205,542	-40,190

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333

Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employ 34-1262474

Schedule of Reportable Transactions - Line 4j

(a) Identity of party	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred w/ transaction	(g) Cost of asset	(h) Current value of asset on trans. date	(i) Net gain or (loss)
TD AMERI TRADE	POWERSHARES QQQ NASDAQ 10 MUTUAL FUND PURCHASES	1,446,510	N/A	N/A	N/A	N/A	1,446,510	N/A
	AGGREGATE SALES	N/A	1,449,667	N/A	N/A	1,446,510	1,449,667	3,157
TD AMERI-TRADE	SPDR S&P 500 ETF TR MUTUAL FUND PURCHASES	44,657,174	N/A	N/A	N/A	N/A	44,657,174	N/A
	AGGREGATE SALES	N/A	44,508,032	N/A	N/A	44,657,174	44,508,032	-149,142
TD AMERI-TRADE	THE WEITZ FUNDS PARTNERS MUTUAL FUND PURCHASES	1,719,000	N/A	N/A	N/A	N/A	1,719,000	N/A
	AGGREGATE SALES	N/A	1,606,167	N/A	N/A	1,719,000	1,606,167	-112,833
TD AMERI-TRADE	ULTRA S&P 500 PROSHARES MUTUAL FUND PURCHASES	9,053,061	N/A	N/A	N/A	N/A	9,053,061	N/A
	AGGREGATE SALES	N/A	9,075,956	N/A	N/A	9,053,061	9,075,956	22,895
TD AMERI-TRADE	ULTRASHORT RUSSELL 2000 P MUTUAL FUND PURCHASES	2,394,815	N/A	N/A	N/A	N/A	2,394,815	N/A
	AGGREGATE SALES	N/A	2,349,874	N/A	N/A	2,394,815	2,349,874	-44,940
TD AMERI-TRADE	ULTRASHORT S&P500 PROSHAR MUTUAL FUND PURCHASES	9,968,988	N/A	N/A	N/A	N/A	9,968,988	N/A
	AGGREGATE SALES	N/A	9,938,770	N/A	N/A	9,968,988	9,938,770	-30,218
TD AMERI-TRADE	VANGUARD MSCI EMERGING MA MUTUAL FUND PURCHASES	3,856,893	N/A	N/A	N/A	N/A	3,856,893	N/A
	AGGREGATE SALES	N/A	4,124,016	N/A	N/A	3,856,893	4,124,016	267,123
TD AMERI-TRADE	VANGUARD WELLESLEY INCOME MUTUAL FUND PURCHASES	3,009,451	N/A	N/A	N/A	N/A	3,009,451	N/A
	AGGREGATE SALES	N/A	3,202,187	N/A	N/A	3,009,451	3,202,187	192,736
TD AMERI-TRADE	WELLS FARGO ADV DISC FD INC MUTUAL FUND PURCHASES	1,650,000	N/A	N/A	N/A	N/A	1,650,000	N/A
	AGGREGATE SALES	N/A	1,545,003	N/A	N/A	1,650,000	1,545,003	-104,997
TD AMERI-TRADE	YACHTMAN FD INC MUTUAL FUND PURCHASES	2,300,000	N/A	N/A	N/A	N/A	2,300,000	N/A
	AGGREGATE SALES	N/A	2,264,631	N/A	N/A	2,300,000	2,264,631	35,369

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:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan Northern Ohio Profit Sharing Plan and Trust

1b Three-digit plan number (PN) ▶ 333

1c Effective date of plan 12/11/1959

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
Lake Erie Construction

P. O. Box 777

Norwalk OH 44857

2b Employer Identification Number (EIN)
34-1262474

2c Sponsor's telephone number
(419) 668-3302

2d Business code (see instructions)
237990

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	Signature of plan administrator	1/29/14 Date	MICHAEL BLEILE Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	1/29/14 Date	MICHAEL BLEILE Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE

SCHEDULE H
FORM 5500 **FINANCIAL SCHEDULES** **2010**

Plan: NORTHERN OHIO PROFIT SHARING PLAN AND TRUST Plan # 333
Sponsor: LAKE ERIE CONSTRUCTION COMPANY Employer ID # 34-1262474

Schedule of Assets Held for Investment Purposes At End of Year - Line 4i

(a)	(b) Identity of issue	(c) Description of investment	(d) Cost	(e) Current value
	TD AMERITRADE MONEY MARKET	16,014 UNITS	16,014	16,014
	ISHARES BARCLAYS 1-3 YR TRS BD	22,000 SHARES	1,846,465	1,847,560
	ISHARES DOW JONES US BASIC MAT SEC	15,000 SHARES	1,113,305	1,161,900
	ISHARES MSCI MEXICO FREE	19,000 SHARES	1,098,395	1,176,480
	FIRST EAGLE OVERSEAS CLASS I	95,022 SHARES	2,126,927	2,183,611
	FPA FUNDS CRESCENT FD INSTL	40,999 SHARES	1,082,055	1,098,354
	TD AMERITRADE PERMANENT PORTFOLIO FUND	48,726 SHARES	2,027,549	2,232,116
	ING FDS VALUE CHOICE FD CL 1	204,408 SHARES	3,398,330	3,615,984
	JANUS FDS TRITON FUND T	227,909 SHARES	3,506,801	3,742,263
	PIMCO STOCKPLUS SH STRAT FD INSTL CL	1,136,742 SHARES	5,869,046	4,967,564
	PIMCO FDS TOTAL RET FD INSTL	54,873 SHARES	628,476	595,153

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name NORTHERN OHIO PROFIT SHARING PLAN AND TRUST **EIN:** 34-1262474
Plan Sponsor's Name LAKE ERIE CONSTRUCTION COMPANY **PN:** 333

(a)	(b) Identity of issue, 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
	TD AMERITRADE MONEY MARKET	16,014 UNITS	16,014	16,014
	ISHARES BARCLAYS 1-3 YR TRS BD	22,000 SHARES	1,846,465	1,847,560
	ISHARES DOW JONES US BASIC MAT SEC	15,000 SHARES	1,113,305	1,161,900
	ISHARES MSCI MEXICO FREE	19,000 SHARES	1,098,395	1,176,480
	FIRST EAGLE OVERSEAS CLASS I	95,022 SHARES	2,126,927	2,183,611
	FPA FUNDS CRESCENT FD INSTL	40,999 SHARES	1,082,055	1,098,354
	TD AMERITRADE PERMANENT PORTFOLIO F	48,726 SHARES	2,027,549	2,232,116

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name Northern Ohio Profit Sharing Plan and Trust **EIN:** 34-1262474
Plan Sponsor's Name Lake Erie Construction **PN:** 333

(a)	(b) Identity of issue, 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
	ING FDS VALUE CHOICE FD CL 1	204,408 SHARES	3,398,330	3,615,984
	JANUS FDS TRITON FUND T	227,909 SHARES	3,506,810	3,742,263
	PIMCO STOCKPLUS SH STRAT FD INSTL C	1,136,742 SHARES	5,869,046	4,967,564
	PIMCO FDS TOTAL RET FD INSTL	54,873 SHARES	628,476	595,153