

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), 6057(b), 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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information	
1a Name of plan <u>HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>HAHN LOESER & PARKS LLP</u> <u>200 PUBLIC SQUARE STE 2800</u> <u>CLEVELAND, OH 44114</u>	1c Effective date of plan <u>12/30/1968</u>	
	2b Employer Identification Number (EIN) <u>34-0410308</u>	
	2c Sponsor's telephone number <u>216-621-0150</u>	
	2d Business code (see instructions) <u>541110</u>	

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2014	JEFFREY M. FOLKMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2014	JEFFREY M. FOLKMAN
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
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		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	278
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	235
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	56
d Subtotal. Add lines 6a , 6b , and 6c		6d	291
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	291
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	291
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	10
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 Characteristics Codes in the instructions: 2F 2G 2T 3D 2C 2R 2A 3B			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HAHN LOESER & PARKS LLP	D Employer Identification Number (EIN) 34-0410308	

Part I	Service Provider Information (see instructions)
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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	
ING INSTITUTIONAL PLAN SERVICES LLC	
02-0488491	

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation	
THE NORTHERN TRUST COMPANY	50 SOUTH LASALLE STREET CHICAGO, IL 60603

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
ABA RETIREMENT FUNDS	321 N CLARK STREET 16TH FL CHICAGO, IL 60654

(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)

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

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

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

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

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

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)

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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:

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAHN LOESER & PARKS LLP</u>	D Employer Identification Number (EIN) <u>34-0410308</u>	

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)	10943	6478
(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)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	183488	249393
(9) Value of interest in common/collective trusts	1c(9)	31806225	37043328
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	32000656	37299199

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	32000656	37299199
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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)	2732978	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2732978
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	9660	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		9660
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		5013744
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		7756382

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2434960	
(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)		2434960
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		4676
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	18203	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		18203
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2457839

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		5298543
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: **SS & G, INC.**

(2) EIN: **34-1945695**

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

- 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.).....
- 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.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.			

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)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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 2013 This Form is Open to Public Inspection.	
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013					
A Name of plan HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST				B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 HAHN LOESER & PARKS LLP				D Employer Identification Number (EIN) 34-0410308	
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): 04-3114071					
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	14
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☒ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....				6a	2732978
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	2732978
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	0
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 or other authority 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. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.					
Schedule R (Form 5500) 2013 v. 130118					

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**HAHN
LOESER
& PARKS
HR-10 PLAN
AND TRUST**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2013 AND 2012***

HAHN LOESER & PARKS

HR-10 PLAN AND TRUST

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Certified Public Accountants and Advisers

INDEPENDENT AUDITORS' REPORT

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To the Trustees and Plan Participants
Hahn Loeser & Parks
HR-10 Plan and Trust
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hahn Loeser & Parks HR-10 Plan and Trust, which comprise the statements of net assets available for benefits on a modified cash basis as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits on a modified cash basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note B; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements on a modified cash basis that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with the modified cash basis of accounting. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note C, which was certified by The Northern Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Basis of Accounting

We draw attention to Note B to the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our disclaimer of opinion is not modified with respect to this matter.

Other Matter

The supplemental schedule of assets (held at end of year) on a modified cash basis as of December 31, 2013, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with the modified cash basis of accounting and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



October 3, 2014

SS&G

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HAHN LOESER & PARKS
HR-10 PLAN AND TRUST

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
ON A MODIFIED CASH BASIS

	DECEMBER 31,	
	2013	2012
ASSETS		
Investments, at fair value		
Common / collective trusts	\$ 37,043,328	\$ 31,806,225
Receivables		
Notes receivable from participants	249,393	183,488
Other receivables	6,478	10,943
	<u>255,871</u>	<u>194,431</u>
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	37,299,199	32,000,656
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(27,790)</u>	<u>(94,827)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 37,271,409</u>	<u>\$ 31,905,829</u>

See accompanying notes to financial statements.

HAHN LOESER & PARKS
HR-10 PLAN AND TRUST

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
ON A MODIFIED CASH BASIS**

	FOR THE YEARS ENDED DECEMBER 31,	
	2013	2012
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
INVESTMENT INCOME		
Net appreciation in fair value of common / collective trusts	\$ 5,080,781	\$ 3,142,808
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS	9,660	9,206
CONTRIBUTIONS - Employer	2,732,978	2,464,781
TOTAL ADDITIONS	7,823,419	5,616,795
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	2,439,636	708,845
Administration expenses	18,203	2,800
TOTAL DEDUCTIONS	2,457,839	711,645
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	5,365,580	4,905,150
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of the year	31,905,829	27,000,679
End of the year	<u>\$ 37,271,409</u>	<u>\$ 31,905,829</u>

See accompanying notes to financial statements.

HAHN LOESER & PARKS

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE A - Description of the plan

The following description of the Hahn Loeser & Parks HR-10 Plan and Trust (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

The Plan was established on January 1, 1968. Effective January 1, 2001, the Plan document was amended and restated to incorporate all amendments made to the Plan since its inception.

Hahn Loeser & Parks (the Partnership) is a participant in the American Bar Association Retirement Funds (the Fund or Program) which is organized to administer retirement plans for member lawyers and law firms.

General

The Plan is a defined contribution (money purchase) plan covering all eligible employees (as defined) of the Partnership. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The assets of the Plan are used to pay expenses for services necessary for administration of the Plan. Additionally, the Partnership provides certain administrative support for the Plan at no cost.

Participation and contributions

Employees are eligible to participate after one year of service. The Plan's entry dates are January 1 and July 1 (whichever date is first after completing the service requirement). The Partnership's contributions for 2013 and 2012 met the minimum funding standards of ERISA.

The Partnership's contribution for staff ranges from 5% to 11%. The Partnership's contribution for associate's ranges from 3% to 10% and the contribution rate applicable to any associate who is not a highly compensated employee is no less than 5%. The contribution is based on the number of years of service with the Partnership.

On December 31, 2012, the Plan was amended due to the Hahn Loeser & Parks Defined Benefit Pension Plan discrimination testing results for the year ended December 31, 2012. Based on this testing, a special contribution in the amount of \$122,664 was contributed to the HR-10 Plan in 2013.

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE A - Description of the plan, continued

The contribution percentage for participants who are partners ranges from 3% to 12.5% of self-employment income reduce by 1/2 of self-employment tax and the current year contribution for the Plan year as defined and limited by law provided; however, certain participants will be subject to a minimum required contribution amount. The contribution percentage is based on the greater of a percentage determined by the level of self-employment income of the Partner for the Plan year, or a percentage determined by the age of the partner at the end of the Plan year; however, it could be less than the scheduled amount if the participant has been a partner for less than five years and has been admitted to practice law for a period of less than thirteen years. The contribution is limited to an amount set by the Internal Revenue Service. The contribution rate applicable to any Partner who is not a highly compensated employee is no less than 5%.

Participant accounts

The Northern Trust Company (the Trustee) maintains a separate account for each participant in the Plan, reflecting the Partnership's annual contribution and allocation of the Plan's earnings and losses. The net value of each participant's account is established at the close of each business day through the evaluation of each fund's assets at market value. The Trustee allocates the Partnership's annual aggregate contribution to each active participant's separate account as of each anniversary date (December 31). A participant may elect to invest all of their accounts into various investment options available under the Plan. Separate accounting for each of the participants' funds is maintained pursuant to the participant's designated election.

Vesting

The vesting schedule for participants' ranges from 20% after two years of service; increasing for each additional year of service in 20% increments, until obtaining 100% after six years.

Payments of benefits

Participants are eligible to receive benefits of their vested portion upon the attainment of age 65 or as a result of death, disability or termination of employment. Distributions are to be made in the form of annuities unless an election is made to waive the annuity form of benefit for direct rollover or cash distribution. Automatic cash out of participant vested account balances of \$1,000 or less are required under the Plan.

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures may be used to reduce future Partnership contributions to the Plan or may be used, as directed by the Plan Administrator, to pay reasonable expenses incurred in the administration of the Plan. Forfeitures were used to pay administrative expenses of the Plan in the amount of \$ 12,590 and \$-0- for the years ending December 31, 2013 and 2012, respectively. There were no forfeitures used in 2013 and 2012 to reduce the employer contribution. Forfeited non-vested accounts totaled \$94,320 and \$79,485 at December 31, 2013 and 2012, respectively.

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE A - Description of the plan, continued

Notes receivable from participants

The Plan allows participants to borrow against their vested account balance in the Plan. Participants may borrow up to the lesser of \$50,000 in the aggregate for all plans sponsored by the Partnership, reduced by the highest outstanding balance of Plan loans during the prior one-year period or one-half of their vested account balance. No more than five loans per participant may be outstanding at any time. No loan of less than \$1,000 will be made. The loans are repayable over no longer than five years, unless the loan is used to acquire a principal residence. The loans are secured by the balance in the participants account and bear a fixed interest rate of prime plus 1% as of the loan date. Interest rates range from 4.25% to 6.25%. Principal and interest is paid ratably through payroll deductions.

NOTE B - Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on the modified cash basis. This basis, which is permitted by Department of Labor regulations, recognizes contributions when the Plan actually receives the money, recognizes expenses when the Plan actually disburses the money and values investments at aggregate fair value and include recognition of net unrealized appreciation and depreciation of investments, which are included as a component of net appreciation in fair value of investments. The accounting records are maintained by a third party administrator engaged by the Plan sponsor in conjunction with the Northern Trust Company, who maintains the assets and distributes benefits.

Valuation of investments

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

The Accounting Standards Codification (ASC) Topic on *Defined Contribution Pension Plans* requires that investment contracts held by a defined contribution plan be reported at fair value. However, contract value is the relevant measurement attribute for that portion of net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statements of Net Assets Available for Benefits on a Modified Cash Basis presents the fair value of the investment in the common / collective trusts as well as the adjustment from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits on a Modified Cash Basis is prepared on a contract value basis.

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE B - Summary of significant accounting policies, continued

The Plan presents in the Statements of Changes in Net Assets Available for Plan Benefits on a Modified Cash Basis the net appreciation (depreciation) in the fair value of investments, which consists of the realized gains or losses and the unrealized appreciation or depreciation on those investments.

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility and credit. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits on a Modified Cash Basis.

Notes receivable from participants

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

Use of estimates

The preparation of the financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Evaluation of subsequent events

The Plan has evaluated subsequent events through October 3, 2014, the date the financial statements were available to be issued and has determined that there were no subsequent events that have occurred through that date to recognize or disclose in these financial statements.

NOTE C - Investments/notes receivable from participants (unaudited)

All investment and notes receivable from participants information disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2013 and 2012, net appreciation (depreciation) in fair value of shares of common/collective trust, and interest and dividend income for the years ended December 31, 2013 and 2012, were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the trustee. As elected by the plan administrator, no auditing procedures have been performed on this information except to compare such information to the information included in the accompanying financial statements.

HAHN LOESER & PARKS

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE C - Investments/notes receivable from participants (unaudited), continued

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

	<u>2013</u>	<u>2012</u>
Investments at fair value:		
2020 Retirement Date Fund	\$ 6,645,319	\$ 5,689,883
2030 Retirement Date Fund	3,162,623	2,342,479
2040 Retirement Date Fund	2,211,435	1,702,844
Index Equity Fund	2,300,394	1,746,278
Intermediate Bond Fund	***	2,318,627
Large Cap Equity Fund	3,831,354	2,939,944
Large Cap Index Equity Fund	***	1,671,685
Lifetime Income Retirement Date Fund	4,779,395	4,621,198
Small - Mid Cap Equity Fund	2,293,502	1,761,804
Stable Asset Return Fund	2,753,175	2,335,629

*** did not represent more than 5% of net assets

During 2013 and 2012, the Plan's investments (including gains & losses on investments bought and sold, as well as held during the year) appreciated in value by \$5,080,781 and \$3,142,808, respectively.

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE D - Fair value measurement

Financial Accounting Standards Board (FASB) ASC Topic 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value focuses on the price that would be received to sell the asset or paid to transfer the liability regardless of whether an observable liquid market price existed (an exit price). An exit price valuation will include margins for risk even if they are not observable. As the Company is released from risk, the margins for risk will also be released through net realized gains (losses) in net income. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

- Level 1: Valuation is based upon quoted prices for identical instruments traded in active markets.
- Level 2: Valuation is based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market.
- Level 3: Valuation is generated from model-based techniques that use significant assumptions not observable in the market. These unobservable assumptions reflect our own estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include the use of option pricing models, discounted cash flow models and similar techniques. The results cannot be determined with precision and may not be realized in an actual sale or immediate settlement of the asset or liability.

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

HAHN LOESER & PARKS

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE D - Fair value measurement, continued

Following is a description of the valuation methodologies used for assets measured at fair value.

Common/collective trusts: The fair values of participation units held in collective trusts are based on the net asset values reported by the fund managers as of the financial statement dates and recent transaction prices (Level 2 inputs). The investment objectives and underlying investments of the collective trusts vary, with some holding diversified portfolios of domestic or international stocks and open-ended mutual funds, some holding securities of U.S. Companies in a particular industry sector, some holding short-term and/or medium-term corporate, government agency bonds, and others holding a blend of various domestic stocks, bonds and mutual funds. Each collective trust provides for daily redemptions by the Plan at reported net asset values per share, with no advance notice requirement.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2013 and 2012.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013:

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common/collective trust				
Equity funds	\$ -	\$ 14,449,010	\$ -	\$ 14,449,010
Fixed income funds	-	2,077,265	-	2,077,265
Growth funds	-	663,354	-	663,354
Income funds	-	2,753,175	-	2,753,175
Target date funds	<u>-</u>	<u>17,100,524</u>	<u>-</u>	<u>17,100,524</u>
Balance at December 31, 2013	<u>\$ -</u>	<u>\$ 37,043,328</u>	<u>\$ -</u>	<u>\$ 37,043,328</u>

HAHN LOESER & PARKS

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE D - Fair value measurement, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common/collective trust				
Equity funds	\$ -	\$ 11,311,737	\$ -	\$ 11,311,737
Fixed income funds	-	3,078,566	-	3,078,566
Growth funds	-	662,411	-	662,411
Income funds	-	2,335,629	-	2,335,629
Target date funds	<u>-</u>	<u>14,417,882</u>	<u>-</u>	<u>14,417,882</u>
Balance at December 31, 2012	<u>\$ -</u>	<u>\$ 31,806,225</u>	<u>\$ -</u>	<u>\$ 31,806,225</u>

NOTE E - Reconciliation of financial statements to Form 5500

As discussed in the valuation of investment section of Note B, the financial statements reports the value of the Plan's stable value fund investment at contract value whereas the Form 5500 reports at fair value.

The following is a reconciliation of Net Assets Available for Benefits on a Modified Cash Basis per the financial statements to the Forms 5500 as of December 31:

	<u>2013</u>	<u>2012</u>
Net assets available for benefits per the financial statements	\$ 37,271,409	\$ 31,905,829
Adjustment from contract value to fair value for fully benefit – responsive investment contracts	<u>27,790</u>	<u>94,827</u>
Net assets per the Form 5500	<u>\$ 37,299,199</u>	<u>\$ 32,000,656</u>

HAHN LOESER & PARKS

HR-10 PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE E - Reconciliation of financial statements to Form 5500, continued

The following is a reconciliation of income per the financial statements to the Forms 5500 for the years ended December 31:

	<u>2013</u>	<u>2012</u>
Income per the financial statements	\$ 7,823,419	\$ 5,616,795
Adjustment from contract value to fair value for fully benefit – responsive investment contracts	<u>(67,037)</u>	<u>27,020</u>
Schedule H, line 2d – per the Form 5500	<u>\$ 7,756,382</u>	<u>\$ 5,643,815</u>

NOTE F - Income tax status

The Plan obtained its latest determination letter on September 14, 2009, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan administrator believes that the Plan continues to be operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, the plan administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

NOTE G - Related party transactions

For the years ended December 31, 2013 and 2012, certain Plan investments are shares of common / collective trusts which are sponsored / managed by The Northern Trust Company. The Northern Trust Company is also the Trustee as defined in the Plan, and therefore, these transactions qualify as party-in-interest transactions.

NOTES TO FINANCIAL STATEMENTS ON A MODIFIED CASH BASIS

NOTE G - Related party transactions, continued

In 2013 and 2012, the Plan was under contract with The Northern Trust Company to provide various administrative services. Fees paid by the Plan for these administrative services were \$18,203 and \$2,800 for the years ended December 31, 2013 and 2012, respectively.

Notes receivable from participant also qualify as party-in-interest transactions.

NOTE H - Plan termination

Although it has not expressed any intent to do so, the Partnership has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, all the participants will become 100% vested in their account balances.

HAHN LOESER & PARKS
HR-10 PLAN AND TRUST
EIN# 34-0410308
PLAN NUMBER 001

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

DECEMBER 31, 2013

(a)	(b)	(c) Description (including maturity date, rate of interest, collateral, par or maturity value)	(e)
	Identity of issue, borrower, lessor, or similar party		Current Value at December 31, 2013
*	2010 Retirement Date Fund	Common / Collective Trust	\$ 33,637
*	2020 Retirement Date Fund	Common / Collective Trust	6,645,319
*	2030 Retirement Date Fund	Common / Collective Trust	3,162,623
*	2040 Retirement Date Fund	Common / Collective Trust	2,211,435
*	2050 Retirement Date Fund	Common / Collective Trust	268,115
*	Alternative Alpha Fund	Common / Collective Trust	60,746
*	Aggressive Risk Fund	Common / Collective Trust	124,439
*	Balanced Fund	Common / Collective Trust	615,372
*	Bond Index Fund	Common / Collective Trust	522,258
*	Conservative Risk Fund	Common / Collective Trust	41,063
*	Global All Cap Equity Fund	Common / Collective Trust	13,477
*	Index Equity Fund	Common / Collective Trust	2,300,394
*	Intermediate Bond Fund	Common / Collective Trust	1,555,007
*	International Equity Fund	Common / Collective Trust	1,769,399
*	International Index Equity Fund	Common / Collective Trust	897,534
*	Large Cap Equity Fund	Common / Collective Trust	3,831,354
*	Large Cap Index Equity Fund	Common / Collective Trust	1,520,905
*	Lifetime Income Retirement Date Fund	Common / Collective Trust	4,779,395
*	Mid Cap Index Equity Fund	Common / Collective Trust	945,271
*	Moderate Risk Fund	Common / Collective Trust	113,477
*	Real Asset Return Fund	Common / Collective Trust	323,629
*	Small - Mid Cap Equity Fund	Common / Collective Trust	2,293,502
*	Small Cap Index Equity Fund	Common / Collective Trust	261,802
*	Stable Asset Return Fund	Common / Collective Trust	2,753,175
	Total Investments		\$ 37,043,328
*	Participant Loans	4.25% - 6.25%	\$ 249,393

* Indicates party-in-interest

See accompanying notes to financial statements.

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST

EIN: 34-0410308

Plan Sponsor's Name HAHN LOESER & PARKS LLP

PN: 001

(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
	ABA MEM./NORTHERN TRUST COLL. TR	STABLE ASSET RETURN FUND		2,753,175
	ABA MEM./NORTHERN TRUST COLL. TR	REAL ASSET RETURN FUND		323,629
	ABA MEM./NORTHERN TRUST COLL. TR	BOND INDEX FUND		522,258
	ABA MEM./NORTHERN TRUST COLL. TR	ALTERNATIVE ALPHA FUND		60,746
	ABA MEM./NORTHERN TRUST COLL. TR	BOND CORE PLUS FUND		1,555,007
	ABA MEM./NORTHERN TRUST COLL. TR	CONSERVATIVE RISK FUND		41,063
	ABA MEM./NORTHERN TRUST COLL. TR	MODERATE RISK FUND		113,477

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST

EIN: 34-0410308

Plan Sponsor's Name HAHN LOESER & PARKS LLP

PN: 001

(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
	ABA MEM./NORTHERN TRUST COLL. TR	AGGRESSIVE RISK FUND		124,439
	ABA MEM./NORTHERN TRUST COLL. TR	BALANCED FUND		615,372
	ABA MEM./NORTHERN TRUST COLL. TR	LARGE-CAP INDEX EQUITY FUND		1,520,905
	ABA MEM./NORTHERN TRUST COLL. TR	LARGE-CAP EQUITY FUND		3,831,354
	ABA MEM./NORTHERN TRUST COLL. TR	GLOBAL ALL CAP EQUITY FUND		13,477
	ABA MEM./NORTHERN TRUST COLL. TR	ALL CAP INDEX EQUITY		2,300,394
	ABA MEM./NORTHERN TRUST COLL. TR	MID-CAP INDEX EQUITY FUND		945,271

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST

EIN: 34-0410308

Plan Sponsor's Name HAHN LOESER & PARKS LLP

PN: 001

(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
	ABA MEM./NORTHERN TRUST COLL. TR	SMALL-CAP INDEX EQUITY FUND		261,802
	ABA MEM./NORTHERN TRUST COLL. TR	SMALL-MID CAP EQUITY FUND		2,293,502
	ABA MEM./NORTHERN TRUST COLL. TR	INTERNATIONAL ALL CAP EQUITY		1,769,399
	ABA MEM./NORTHERN TRUST COLL. TR	INTERNATIONAL INDEX EQUITY FD		897,534
	ABA MEM./NORTHERN TRUST COLL. TR	LIFETIME INCOME RETIRE DATE		4,779,395
	ABA MEM./NORTHERN TRUST COLL. TR	2010 RETIREMENT DATE FUND		33,637
	ABA MEM./NORTHERN TRUST COLL. TR	2020 RETIREMENT DATE FUND		6,645,319

Attachment to 2013 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN AND TRUST

EIN: 34-0410308

Plan Sponsor's Name HAHN LOESER & PARKS LLP

PN: 001

(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
	ABA MEM./NORTHERN TRUST COLL. TR	2030 RETIREMENT DATE FUND		3,162,623
	ABA MEM./NORTHERN TRUST COLL. TR	2040 RETIREMENT DATE FUND		2,211,435
	ABA MEM./NORTHERN TRUST COLL. TR	2050 RETIREMENT DATE FUND		268,115
	ABA MEM./NORTHERN TRUST COLL. TR	SELF-MANAGED BROKERAGE ACCOUN		0
	ABA MEM./NORTHERN TRUST COLL. TR	LOAN FUND		249,393