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

Part I Annual Report Identification Information

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

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;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
COHEN BROTHERS REALTY CORPORATION 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2002

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

COHEN BROTHERS REALTY CORPORATION

750 LEXINGTON AVENUE
NEW YORK, NY 10022

2b Employer Identification Number (EIN)
13-3093310

2c Sponsor's telephone number
212-590-5235

2d Business code (see instructions)
531310

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.	10/15/2014	CHARLES DEPASQUALE
	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

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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
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:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	327
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**	261
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	35
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	296
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	296
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	75
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 Characteristics Codes in the instructions:
2E 2J 2F 2G 3D 3H

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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[X] Insurance	**(1)**	[X] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(4)**	[ ] General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

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
COHEN BROTHERS REALTY CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COHEN BROTHERS REALTY CORPORATION

D Employer Identification Number (EIN)
13-3093310

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

1 Coverage Information:

(a) Name of insurance carrier

ING LIFE INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	872966	76	01/01/2013	12/31/2013

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
7578	6014

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

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

MORGAN STANLEY SMITH BARNEY LLC
1 NEW YORK PLZ FL 12
NEW YORK, NY 10004

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
7578	0	CASH COMMISSIONS	3

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

ASSOCIATED PENSION CONSULTANTS INC
6800 JERICHO TPKE STE 200W
SYOSSET, NY 11791

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	6014	TPA PARTNERSHIP AND TPA ALLIANCE PROGRAMS	5

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	633328
5	Current value of plan's interest under this contract in separate accounts at year end	5	1783160

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	35572		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	3007		
	(4) Transferred from separate account	7c(4)	12657		
	(5) Other (specify below)	7c(5)	587562		
	▶ LOAN REPAYMENTS, TRANSFERRED ASSETS				
	(6) Total additions			7c(6)	638798
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	638798
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	5214		
	(2) Administration charge made by carrier	7e(2)	256		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	0		
	▶ N/A				
	(5) Total deductions			7e(5)	5470
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	633328

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	0
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	0
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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 COHEN BROTHERS REALTY CORPORATION 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 COHEN BROTHERS REALTY CORPORATION	**D** Employer Identification Number (EIN) 13-3093310

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
COHEN BROTHERS REALTY CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
COHEN BROTHERS REALTY CORPORATION

D Employer Identification Number (EIN)
13-3093310

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: MAP CONTRACT SEPARATE ACCOUNT D

b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
71-0294708-000	P	1783160

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A Name of plan
COHEN BROTHERS REALTY CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COHEN BROTHERS REALTY CORPORATION

D Employer Identification Number (EIN)
13-3093310

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)	0	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	789	0
(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)	7479	12099
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	0	1783160
(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)	2127743	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	633328
(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	2136011	2428587
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h	93	0
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	0	48391
k	Total liabilities (add all amounts in lines 1g through1j)	1k	93	48391
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	2135918	2380196

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)		
	(B) Participants	2a(1)(B)	307641	
	(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)		307641
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)	494	
	(F) Other	2b(1)(F)	3007	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		3501
	(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)	6411	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		6411
	(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)	97076	
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		97076

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		115493
(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		530122
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	335313	
(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)		335313
f Corrective distributions (see instructions)	2f		48391
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)	2644	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2644
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		386348
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		143774
l Transfers of assets:			
(1) To this plan	2l(1)		100504
(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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: BDO USA, LLP **(2)** EIN: 13-5381590

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:

		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		28701
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	

			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.)	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	
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	X		

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
COHEN BROTHERS REALTY CORPORATION 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COHEN BROTHERS REALTY CORPORATION

D Employer Identification Number (EIN)
13-3093310

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): 31-0472910 71-0294708

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 (include any prior year accumulated funding deficiency not waived) **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 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**

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):

Cohen Brothers Realty Corporation 401(k) Plan

Financial Statements and Supplemental Schedules

As of December 31, 2013 and 2012 and for the Year Ended December 31, 2013

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Cohen Brothers Realty Corporation 401(k) Plan

Financial Statements and Supplemental Schedules
As of December 31, 2013 and 2012 and
for the Year Ended December 31, 2013

Cohen Brothers Realty Corporation 401(k) Plan

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BDO

Tel: 212-885-8000
Fax: 212-697-1299
www.bdo.com

BDO
100 Park Avenue
New York, NY 10017
USA

Independent Auditor's Report

To the Plan Administrator
Cohen Brothers Realty Corporation 401(k) Plan
New York, New York

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Cohen Brothers Realty Corporation 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, 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 accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. 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 ("DOL's") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by MG Trust Company, LLC ("MG Trust"), the custodian of the Plan until July 31, 2013 and thereafter replaced by ING Life Insurance and Annuity Company ("ILIAC"), except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that MG Trust held the Plan's investment assets and executed investment transactions until July 31, 2013 and thereafter replaced by ILIAC. The Plan administrator has obtained a certification from both MG Trust and ILIAC as of and for the year ended December 31, 2013 and from MG Trust as of and for the year ended December 31, 2012, that the information provided to the Plan administrator by the custodian 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.

Other Matter

The supplemental schedule of delinquent participant contributions for the year ended December 31, 2013 and supplemental schedule of assets (held at end of year) as of December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are 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 these supplemental schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the respective custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

BDO USA, LLP

October 14, 2014

Financial Statements

Cohen Brothers Realty Corporation 401(k) Plan

Statements of Net Assets Available for Benefits

December 31,	2013	2012
Assets		
Cash	$ -	$ 789
Investments, at fair value:		
Money market fund	-	724,656
Guaranteed investment contract	657,069	-
Pooled separate accounts	1,783,160	-
Mutual funds	-	1,403,087
Total Investments, at Fair Value	2,440,229	2,127,743
Notes receivable from participants	12,099	7,479
Total Assets	2,452,328	2,136,011
Liabilities		
Accrued liabilities	48,391	93
Net Assets Available for Benefits, at Fair Value	2,403,937	2,135,918
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(23,741)	-
Net Assets Available for Benefits	$ 2,380,196	$ 2,135,918

See accompanying notes to financial statements.

Cohen Brothers Realty Corporation 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2013		
Additions to Net Assets Available for Benefits:		
Interest income from notes receivable from participants	$	494
Investment income:		
Net appreciation in fair value of investments		212,569
Interest and dividends		9,418
Total Income		222,481
Participant contributions		307,641
Total Additions		530,122
Deductions from Net Assets Available for Benefits:		
Benefits paid to participants		335,313
Corrective distributions		48,391
Administrative expenses		2,644
Total Deductions		386,348
Net Increase in Net Assets Available for Benefits		143,774
Transfers from Other Plans		100,504
Net Assets Available for Benefits, Beginning of Year		2,135,918
Net Assets Available for Benefits, End of Year	$	2,380,196

See accompanying notes to financial statements.

1. Description of the Plan

The following is a brief description of the Cohen Brothers Realty Corporation 401(k) Plan (the "Plan") and is provided for general information only. The Plan was formerly known as the Cohen Brothers Realty Corporation NY 401(k) Plan (the "NY Plan"). Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan designed to provide participating employees the opportunity to accumulate retirement funds through a tax-deferred contribution arrangement pursuant to Section 401(k) of the Internal Revenue Code of 1986 (the "Code") covering certain employees of Cohen Brothers Realty Corporation (the "Company" and also "Plan Sponsor"). In addition to the Code, the Plan is also subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

The Company administers the Plan, interprets its provisions and resolves all issues arising in the administration of the Plan.

Plan Merger

Effective August 5, 2013, participant accounts formerly held in the Cohen Brothers Realty Corporation FL and TX 401(k) Plan (the "FL and TX Plan") and Cohen Brothers Realty Corporation CA 401(k) Plan (the "CA Plan") were merged into the NY Plan. In connection with the plan merger, the NY Plan was renamed as the Cohen Brothers Realty Corporation 401(k) Plan. The accompanying statement of changes in net assets available for benefits includes the changes in net assets of the FL and TX Plan and the CA Plan from the effective merger date through December 31, 2013, and the changes in net assets of the NY Plan from January 1, 2013 through December 31, 2013.

The following is a summary of the transferred net assets:

Investments, at fair value	$ 100,504
Notes receivable from participants	$ 2,557

Eligibility

Participation in the Plan is available to employees of the Company who are age 21 or older. Employees may enroll and begin making elective deferrals on the first day of each Plan quarter after the date they attain age 21 and complete one month of service based on 30 days elapsed time from the employee's date of hire. Participants will be eligible to share in the Company's profit-sharing contributions and qualified non-elective contributions after completing 500 hours of service during the Plan year and if they are employed on the last day of the Plan year.

Contributions

A participant can make pre-tax contributions up to a maximum election of 100% of their eligible compensation; however, a participant's total pre-tax contributions in any Plan year cannot exceed the limits provided under Section 402(g) of the Code, which was $17,500 and $17,000 for 2013 and 2012, respectively. Plan participants who are age 50 or over are eligible to make "catch-up" contributions in addition to their normal pre-tax contributions to the Plan, which were capped at $5,500 for 2013 and 2012.

Income earned on participant pre-tax contributions to the Plan is not taxable for federal or state income tax purposes until withdrawn from the Plan.

Employer Contributions

The Plan does not permit the employer to make matching contributions. However, the Plan permits qualified contributions and profit-sharing contributions at the employer's discretion.

Participant Accounts

Each participant's account is credited with the participant's contribution, employer contributions, if any, and Plan earnings. Participant accounts are charged with administrative expenses that are paid by the Plan. Administrative expenses are based on participant account balances or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investment of their account balances into various investment options offered by the Plan.

Vesting

Participants are immediately vested in their contribution and qualified non-elective contributions, if any, plus actual earnings thereon.

Profit sharing contributions vest at 20% each year beginning after the second year of employment and become fully vested after six years.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 with a maximum of two loans outstanding at any one time. No loan to any participant can be made to the extent that such loan when added to the outstanding balance of all other loans to the participant would exceed the lesser of $50,000 or one-half of the participant's vested account balance. Spousal consent is required. The loans are secured by the balance in the participant's account and must be repaid in level payments, not less frequently than quarterly, over a period not extending beyond five years. However, loans issued to acquire a principal residence may be repaid over a period greater than five years. Interest shall be charged at a rate to be fixed by the Plan Administrator and, in determining the interest rate, the Plan Administrator shall take into consideration interest rates currently being charged on similar commercial loans. Interest rates on the loans have historically been set at prime plus 1%, with the interest rates on the outstanding loans currently at 4.25%. In the event of a default, foreclosure on the note and attachment of security shall not occur until a distributable event occurs in the Plan.

Payment of Benefits

Upon termination of service due to death, disability or retirement, a participant or beneficiary may receive their benefits as a lump-sum amount equal to the value of the participant's vested interest in their account, or by participant election, in installments over a period not to exceed the participant's or beneficiary's life expectancy at the time of distribution. If service is terminated prior to attaining age 65 for reasons other than death or disability, an employee may roll over their vested contributions to a third-party 401(k) plan or individual retirement account. Additionally, participants are entitled to apply for hardship withdrawals and, after attaining age 59½, receive in-service distributions.

Participants' requests for benefit payments made on or around the Plan's year-end that are not processed by the conclusion of the Plan's year-end are not included in the statements of net assets available for benefits. There were no requests for benefit payments not yet processed at December 31, 2013 and 2012.

Administrative Fees

The Company pays certain administrative costs of the Plan associated with professional services provided to the Plan, the balance being paid directly by the Plan. Administrative fees paid by the Plan include maintenance fees, recordkeeping fees and loan and distribution fees charged directly to participant accounts.

Compliance Test

In order to ensure favorable tax treatment for the Plan, the Plan may not exceed certain maximums for employee elective contributions of highly compensated employees as defined in the Code. The Plan is required to take appropriate actions and make corrective distribution of excess contributions or make additional contributions to the accounts of non-highly compensated employees if the Code requirements are not met.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Risks and Uncertainties

The Plan holds various investment instruments. Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

Investment Valuation and Income Recognition

Investments are reported at fair value in accordance with Accounting Standards Codification ("ASC") 820, "Fair Value Measurement." 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.

Purchases and sales of investments are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded as earned. Net appreciation (depreciation) in the fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Management fees and operating expenses charged to the Plan are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of net appreciation in the fair value of investments for such investments.

ASC 962, "Plan Accounting - Defined Contribution Pension Plans," requires fully benefit responsive investment contracts to be reported at fair value in the Plan's statements of net assets available for benefits with a corresponding adjustment to reflect investments at contract value. Contract value of the ING Fixed Account is equal to participant deposits minus participant withdrawals plus credited interest. Interest credited is net of expenses.

Notes Receivable from Participants

Notes receivable from participants are carried at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recognized ratably over the life of the loan. In the event of a delinquency or non-payment, the loan will not accrue interest until payments resume. A defaulted note will not be recognized as a deemed distribution until a distributable event occurs. Notes receivable are secured by the participants' balances; therefore, an allowance will not be recorded on non-performing loans.

Payment of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has evaluated subsequent events through October 14, 2014, the date the financial statements were available to be issued.

3. Investments Certified by the Plan Custodians (MG Trust Company, LLC and ING Life Insurance and Annuity Company)

There was a change in Plan custodians in 2013 from MG Trust Company, LLC ("MG Trust") to ING Life Insurance and Annuity Company ("ILIAC"). Investment information related to the Plan's investments as of and for the year ended December 31, 2013 and as of December 31, 2012 included in the accompanying financial statements is based on information supplied and certified by both custodians and MG Trust, respectively, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The Plan's independent auditors did not perform any auditing procedures with respect to this information, except for comparing such information included in the financial statements and supplemental schedules.

4. Investments

Investments included in the custodian's certified statement that represents five percent or more of the Plan's assets as of December 31, 2013 and 2012 are as follows:

Description		2013
ING Fixed Account *	$	633,328
Clearbridge Aggressive Growth Fund - Class R		177,055
Victory Diversified Stock Fund - Class R		135,380
Voya Index Solution 2025 Portfolio - Adviser Class		301,078
VY T. Rowe Price Capital Appreciation Portfolio - Adviser Class		577,744

* Stated at contract value.

Description		2012
AllianceBernstein Exchange Reserves A	$	724,656
AllianceBernstein 2020 Ret Strat A		108,775
AllianceBernstein Balanced Wealth Strat A		503,342

The net appreciation in fair value of each significant class of investment, which includes gains and losses on investments bought and sold, as well as held during the year is as follows for the year ended December 31, 2013:

Mutual funds	$ 97,076
Pooled separate accounts	115,493
	$ 212,569

5. Fair Value Measurements

ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described as follows:

- Level 1 - Quoted prices in active markets for identical assets or liabilities at the measurement date.
- Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.
- Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

As required by ASC 820, assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Money Market Fund and Mutual Funds

The money market fund and the mutual funds are valued at the net asset value ("NAV") of shares held by the Plan. The Plan uses quoted market prices to determine the fair value of these investments and classifies such items in Level 1 when available.

Pooled Separate Accounts

Pooled separate accounts are valued at their accumulation unit value ("AUV") when a new fund starts and is then determined daily based on the NAV of shares of the underlying funds. The Plan uses quoted market prices to determine the fair value of these investments and classifies such items in Level 2 when available.

Guaranteed Investment Contract

As of December 31, 2013, the Plan maintained one guaranteed investment contract-related investment option, the ING Fixed Account. The contract underlying this investment option is considered to be fully benefit responsive in accordance with ASC 962. As of December 31, 2013 and 2012, the contract value of the investment in the ING Fixed Account is 633,328 and $0, respectively.

The average yield based on actual interest credited to participants for the contract for the year ended December 31, 2013 was 1.00%. The guaranteed minimum crediting interest rates for the contract for the year ended December 31, 2013 was 1.00%. ILIAC makes this guarantee, and although ILIAC may credit a higher interest rate, the credited rate will never fall below the lifetime guaranteed minimum of 1.00%.

ILIAC's determination of credited interest rates reflects a number of factors, including mortality and expense risks, interest rate guarantees, the investment income earned on invested assets and the amortization of any capital gains and/or losses realized on the sale of invested assets. A market value adjustment may apply to amounts withdrawn.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (i) amendments to the Plan document (including complete or partial Plan termination or merger with another plan); (ii) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions; or (iii) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The Plan Administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

ILIAC, the contract issuer, has the option to pay out the current value of the contract only after completion of five contract years.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts:				
Diversified emerging markets	$ -	$ 57,629	$ -	$ 57,629
Foreign large blend	-	51,613	-	51,613
Foreign large growth	-	15,825	-	15,825
High yield bond	-	332	-	332
Intermediate-term bond	-	58	-	58
Intermediate-term bond	-	35,114	-	35,114
Large blend	-	135,380	-	135,380
Large growth	-	230,479	-	230,479
Large value	-	34,856	-	34,856
Lifecycle - index	-	376,765	-	376,765
Lifestyle	-	72,529	-	72,529
Mid-cap blend	-	13,621	-	13,621
Mid-cap growth	-	24,260	-	24,260
Mid-cap value	-	48,918	-	48,918
Moderate allocation	-	577,744	-	577,744
Small growth	-	109	-	109
Small value	-	80	-	80
Specialty - real estate	-	63,017	-	63,017
World allocation	-	4,301	-	4,301
World stock	-	40,530	-	40,530

Assets at Fair Value as of December 31, 2013

	Level 1	Level 2	Level 3	Total
Guaranteed Investment Contract:				
Fixed income *	$ -	$ 633,328	$ -	$ 633,328
	$ -	$2,416,488	$ -	$ 2,416,488

* Stated at contract value.

Assets at Fair Value as of December 31, 2012

	Level 1	Level 2	Level 3	Total
Money Market Funds	$ 724,656	$ -	$ -	$ 724,656
Mutual Funds:				
Alternatives	42,444	-	-	42,444
Asset allocation/multi-asset: retirement strategies	302,465	-	-	302,465
Asset allocation/multi-asset: wealth strategies	569,042	-	-	569,042
China region	9,241	-	-	9,241
Diversified emerging markets	70,139	-	-	70,139
Europe stock	24,170	-	-	24,170
Fixed income: taxable	101,962	-	-	101,962
Foreign small/mid growth	11,389	-	-	11,389
India equity	2,864	-	-	2,864
International/global equity: core	35,547	-	-	35,547
International/global equity: value	6,224	-	-	6,224
Large blend	16,475	-	-	16,475
Large blend/large growth	34,490	-	-	34,490
Large growth	73,022	-	-	73,022
Mid-cap blend	2,557	-	-	2,557
Mid-cap value	14,232	-	-	14,232
Natural resources	63,499	-	-	63,499
US equity: growth	15,692	-	-	15,692
US equity: growth	7,633	-	-	7,633
	$2,127,743	$ -	$ -	$ 2,127,743

6. Party-In-Interest Transactions

The Company qualifies as a party-in-interest and absorbs certain administrative expenses of the Plan.

Administrative fees paid by the Plan also qualify as party-in-interest transactions.

The Plan includes investments of the custodian and its affiliates.

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

7. Tax Status

The Internal Revenue Service ("IRS") has determined, by letter dated January 24, 2006, that the Prototype Non-Standardized Profit-Sharing Plan with CODA (the Defined Contribution Prototype Plan of CCH Incorporated, DBA FTWilliam.com, upon which the Plan is based) qualifies under Section 401(a) of the Code and is, therefore, not subject to tax under present federal income tax laws. The Plan is required to operate in conformity with the Code to maintain its qualification. While the Plan has been amended since the date of the letter, the Plan Administrator is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status. The Plan Administrator believes the Plan continues to meet the applicable requirements of the Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and to recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. 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.

8. Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to amend and terminate the Plan, subject to the provisions set forth in ERISA. In the event of termination, all participants will become or remain 100% vested in their accounts and the Plan assets will be liquidated and distributed to each participant in a single lump-sum payment.

9. Delinquent Participant Contributions and Fidelity Bonding

During 2013 and 2012, the Company failed to remit $11,570 and $17,131, respectively, in participant contributions and loan repayments within the time period set forth in the DOL's plan asset regulation at 29 CFR 2510.3-102. Under the regulation, amounts paid by a Plan participant withheld by an employer from a participant's wages for contribution to the Plan are Plan assets on the earliest date that they can be reasonably segregated from the employer's general assets, but in no event later than the 15th business day of the month following the month in which the participant contributions are withheld or received by the employer. The 2013 and 2012 delinquent participant contributions were remitted to the Plan during 2013 and 2012, respectively. The Company intends to remit lost earnings on the aforementioned delinquent participant contributions to the Plan in 2014.

The Plan has also not complied with the fidelity bonding requirements of ERISA. The lack of an adequate fidelity bond was properly disclosed in the Form 5500.

Supplemental Schedules

Cohen Brothers Realty Corporation 401(k) Plan

Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
For the Year Ended December 31, 2013

Employer Identification Number: 13-3093310
Plan Number: 001

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: X	Contributions not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
$ 28,701 *	$ 28,701			

* Amount includes $11,570 and $17,131 of delinquent participant contributions for 2013 and 2012, respectively.

Cohen Brothers Realty Corporation 401(k) Plan
Employer Identification Number: 13-3093310
Plan Number: 001
Form: 5500

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

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar Party	Description of Investment, including maturity date, rate of interest, collateral, par, or maturity	Cost	Current Value
*	ING Fixed Account	Guaranteed investment contract	***	$ 633,328
	American Funds EuroPacific Growth Fund - Class R-3	Pooled separate account	**	51,613
	BlackRock Equity Dividend Fund - Class R Shares	Pooled separate account	**	34,856
	BlackRock Global Allocation Fund, Inc. - Class R Shares	Pooled separate account	**	4,301
	ClearBridge Aggressive Growth Fund - Class R	Pooled separate account	**	177,055
	Eagle Small Cap Growth Fund - Class R-3	Pooled separate account	**	109
	Eaton Vance-Atlanta Capital SMID-Cap Fund - Class R Shares	Pooled separate account	**	24,260
	Franklin Growth Fund - Class R	Pooled separate account	**	48,172
	Franklin Small Cap Value Fund - Class R	Pooled separate account	**	80
	Lord Abbett Value Opportunities Fund - Class R3	Pooled separate account	**	8,950
	MFS Aggressive Growth Allocation Fund - Class R2	Pooled separate account	**	36,516
	MFS Conservative Allocation Fund - Class R2	Pooled separate account	**	844
	MFS Global Equity Fund - Class R2	Pooled separate account	**	40,530
	MFS Growth Allocation Fund - Class R2	Pooled separate account	**	107
	MFS Moderate Allocation Fund - Class R2	Pooled separate account	**	35,062
	MFS Research Fund - Class R2	Pooled separate account	**	5,252
	Oppenheimer Developing Markets Fund - Class R	Pooled separate account	**	57,629
	Oppenheimer International Growth Fund - Class R	Pooled separate account	**	15,825
	Oppenheimer Main Street Mid Cap Fund - Class N	Pooled separate account	**	4,671
	PIMCO Total Return Fund - Class R	Pooled separate account	**	35,114
	Victory Diversified Stock Fund - Class R	Pooled separate account	**	135,380
*	Voya Global Real Estate Fund - Class A	Pooled separate account	**	63,017
*	Voya High Yield Portfolio - Adviser Class	Pooled separate account	**	332
*	Voya Index Solution 2015 Portfolio - Adviser Class	Pooled separate account	**	19,640
*	Voya Index Solution 2025 Portfolio - Adviser Class	Pooled separate account	**	301,078
*	Voya Index Solution 2035 Portfolio - Adviser Class	Pooled separate account	**	11,197
*	Voya Index Solution 2045 Portfolio - Adviser Class	Pooled separate account	**	42,894
*	Voya Index Solution Income Portfolio - Adviser Class	Pooled separate account	**	1,956
*	Voya U.S. Bond Index Portfolio - Class A	Pooled separate account	**	58
	VY JPMorgan Mid Cap Value Portfolio - Adviser Class	Pooled separate account	**	48,918
	VY T. Rowe Price Capital Appreciation Portfolio - Adviser Class	Pooled separate account	**	577,744
*	Notes Receivable from Participants	Loans to participants with interest rates at 4.25%, with maturity dates through 8/19/2016, collateralized by the participant's account	-	12,099
	Total Assets			$ 2,428,587

* Represents a party-in-interest as defined by ERISA
** Cost of participant-directed investments is not required to be disclosed
*** Stated at contract value

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► Cohen Brothers Realty Corporation 401k Plan

Employer Identification Number:► 13-3093310

For plan year (beginning/ending):► 01/01/2013-12/31/2013 Plan number:► 1

(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 Life Insurance & Annuity Co	American Funds EuroPacific Growth		51613
	ING Life Insurance & Annuity Co	BlackRock Equity Dividend Fund		34856
	ING Life Insurance & Annuity Co	BlackRock Global Allocation Fund		4301
	ING Life Insurance & Annuity Co	ClearBridge Aggressive Growth Fund		177055
	ING Life Insurance & Annuity Co	Eagle Small Cap Growth Fund		109
	ING Life Insurance & Annuity Co	Eaton Vance-Atlanta Capital SMID-Cap		24260
	ING Life Insurance & Annuity Co	Franklin Growth Fund		48172
	ING Life Insurance & Annuity Co	Franklin Small Cap Value Fund		80
	ING Life Insurance & Annuity Co	ING Fixed Account		633328
	ING Life Insurance & Annuity Co	ING Global Real Estate Fund		63017
	ING Life Insurance & Annuity Co	ING High Yield Portfolio		332
	ING Life Insurance & Annuity Co	ING Solution 2015 Portfolio		19639
	ING Life Insurance & Annuity Co	ING Solution 2025 Portfolio		301078
	ING Life Insurance & Annuity Co	ING Solution 2035 Portfolio		11197
	ING Life Insurance & Annuity Co	ING Solution 2045 Portfolio		42894
	ING Life Insurance & Annuity Co	ING Solution Income Portfolio		1956
	ING Life Insurance & Annuity Co	ING JPMorgan Mid Cap Value Portfolio		48918
	ING Life Insurance & Annuity Co	ING T. Rowe Price Capital Appreciation		577744
	ING Life Insurance & Annuity Co	ING U.S. Bond Index Portfolio		58
	ING Life Insurance & Annuity Co	Lord Abbett Value Opportunities Fund		8950
	ING Life Insurance & Annuity Co	MFS Aggressive Growth Allocation		36516
	ING Life Insurance & Annuity Co	MFS Conservative Allocation Fund		844
	ING Life Insurance & Annuity Co	MFS Global Equity Fund		40530
	ING Life Insurance & Annuity Co	MFS Growth Allocation Fund		107
	ING Life Insurance & Annuity Co	MFS Moderate Allocation Fund		35062
	ING Life Insurance & Annuity Co	MFS Research Fund		5252
	ING Life Insurance & Annuity Co	Oppenheimer Developing Markets		57629
	ING Life Insurance & Annuity Co	Oppenheimer International Growth		15825
	ING Life Insurance & Annuity Co	Oppenheimer Main Street Small-Mid		4671
	ING Life Insurance & Annuity Co	PIMCO Total Return Fund		35114
	ING Life Insurance & Annuity Co	Victory Diversified Stock Fund		135380
	Participant Loan	Interest Rates of 4.25%		12099