

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I Annual Report Identification Information	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) ☐ a one-participant plan ☐ a foreign plan 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 Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II Basic Plan Information —enter all requested information																															
1a Name of plan CALFEE, HALTER & GRISWOLD LLP CASH BALANCE PENSION TRUST AND PLAN 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) CALFEE HALTER & GRISWOLD LLP THE CALFEE BUILDING 1405 EAST SIXTH STREET CLEVELAND, OH 44114-1607 3a Plan administrator's name and address ☒ Same as Plan Sponsor.	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ▶</td> <td>003</td> </tr> <tr> <td>1c Effective date of plan</td> <td>01/01/2001</td> </tr> <tr> <td>2b Employer Identification Number (EIN)</td> <td>34-0732302</td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td>216-622-8200</td> </tr> <tr> <td>2d Business code (see instructions)</td> <td>541110</td> </tr> <tr> <td>3b Administrator's EIN</td> <td></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table> <table border="1"> <tr> <td>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.</td> <td>4b EIN</td> </tr> <tr> <td>a Sponsor's name</td> <td>4c PN</td> </tr> <tr> <td>5a Total number of participants at the beginning of the plan year</td> <td>5a 79</td> </tr> <tr> <td>b Total number of participants at the end of the plan year.....</td> <td>5b 78</td> </tr> <tr> <td>c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)</td> <td>5c</td> </tr> <tr> <td>d(1) Total number of active participants at the beginning of the plan year.....</td> <td>5d(1) 79</td> </tr> <tr> <td>d(2) Total number of active participants at the end of the plan year.....</td> <td>5d(2) 78</td> </tr> <tr> <td>e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....</td> <td>5e 0</td> </tr> </table>	1b Three-digit plan number (PN) ▶	003	1c Effective date of plan	01/01/2001	2b Employer Identification Number (EIN)	34-0732302	2c Sponsor's telephone number	216-622-8200	2d Business code (see instructions)	541110	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	5a Total number of participants at the beginning of the plan year	5a 79	b Total number of participants at the end of the plan year.....	5b 78	c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	d(1) Total number of active participants at the beginning of the plan year.....	5d(1) 79	d(2) Total number of active participants at the end of the plan year.....	5d(2) 78	e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e 0
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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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	Filed with authorized/valid electronic signature.	08/03/2015	RICHARD J. HAUER
	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
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	8451559	10155160
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a)	7c	8451559	10155160
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	1432209	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	540734	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1972943
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	258086	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	11256	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		269342
i Net income (loss) (subtract line 8h from line 8c)	8i		1703601
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1C
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	☒	
c Was the plan covered by a fidelity bond?	10c	☒	5000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	☒	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	☒	
f Has the plan failed to provide any benefit when due under the plan?	10f	☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	☒	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

e Will the minimum funding amount reported on line 12d be met by the funding deadline?		☐ Yes	☐ No	☐ N/A
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14a Name of trust	14b Trust's EIN

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

<div>A Name of plan CALFEE, HALTER & GRISWOLD LLP CASH BALANCE PENSION TRUST AND PLAN</div>	<div>B Three-digit plan number (PN) 003</div>
<div>C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CALFEE HALTER & GRISWOLD LLP</div>	<div>D Employer Identification Number (EIN) 34-0732302</div>

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1	Enter the valuation date: Month 01 Day 01 Year 2014			
2	Assets:			
	a Market value	2a	8451554	
	b Actuarial value	2b	8451554	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment	0	0	0
	b For terminated vested participants	0	0	0
	c For active participants	80	7210729	7210729
	d Total	80	7210729	7210729
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)			
	a Funding target disregarding prescribed at-risk assumptions	4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	6.08%	
6	Target normal cost	6	1083067	

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

<div>SIGN HERE</div>	<div>Signature of actuary</div> <div>MICHAEL L. LIBMAN, FCA</div> <div>Type or print name of actuary</div> <div>THE LIBMAN ACTUARIAL GROUP, INC.</div> <div>Firm name</div> <div>5755 GRANGER ROAD, SUITE 501 INDEPENDENCE, OH 44131-1442</div> <div>Address of the firm</div>	<div>07/14/2015</div> <div>Date</div> <div>14-02940</div> <div>Most recent enrollment number</div> <div>216-398-3888</div> <div>Telephone number (including area code)</div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1249460
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	1249460
10 Interest on line 9 using prior year's actual return of <u>3.78</u> %	0	47230
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		351216
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.89</u> %		20687
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		371903
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1296690

Part III Funding Percentages		
14 Funding target attainment percentage	14	99.22 %
15 Adjusted funding target attainment percentage	15	117.20 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	101.56 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/29/2014	1422373	0			
01/09/2015	9836	0			
			Totals ▶	18(b)	1432209
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1350549
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 3
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	1083067	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	55865	9350	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	1092417	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....	36	1092417	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1350549	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	258132	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

AGE, SALARY AND SERVICE DISTRIBUTION OF ACTIVE PARTICIPANTS

Attachment to Sch. SB

Line 26 – Schedule of Active Participant Data

Calfee, Halter & Griswold, LLP Cash Balance Pension Plan and Trust

EIN / PN: 34-0732302 / 003

Attained Age at 1/1/2014	Years of Participation							Total
	0-4	5-9	10-14	15-19	20-24	25-29	30+	
Under 25	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0
35-39	8	3	0	0	0	0	0	11
40-44	6	8	0	0	0	0	0	14
45-49	2	2	12	0	0	0	0	16
50-54	0	1	11	0	0	0	0	12
55-59	0	3	12	0	0	0	0	15
60-64	0	0	10	0	0	0	0	10
Over 64	0	0	2	0	0	0	0	2
Total	16	17	47	0	0	0	0	80

Since there are fewer than 1,000 active participants, salary averages and cash balance account information are not required.

ACTUARIAL ASSUMPTIONS**Actuarial assumptions**Mortality

Active Employees

** Post-Retirement - For purpose of lump sum determination:
Pursuant to IRC 417(e): 2014 Applicable Table (Blended)
published in IRS Notice 2013-49

* Pre-Retirement - none

Retired Employees

Same as active employees

Rate of Retirement

100% at age 65

Weighted Average Retirement Age

Age 65

Rate of Disability

* None

Salary Scale

* None

Rate of Employee

* None

TurnoverCash Balance Interest Credit

3.68% per year

RateProvision for Expenses

None, as expenses are assumed to be paid directly by the
Plan sponsor

Form of Benefit Payments

Lump Sum Distribution

Discount Rates

	<u>PPA</u>	<u>HATFA</u>
** Segment 1	1.35%	4.99%
** Segment 2	4.05%	6.32%
** Segment 3	5.05%	6.99%
Applicable Month	10/1/2013	10/1/2013
FAS 35	3.62%	n/a
Effective Rate	3.62%	6.08%

* Given Plan provisions and the Actuarial Cost Method, these assumptions would have no material impact on either the Minimum Funding Requirement or on the present value of future benefits payable from the Plan.

** The discount segment rates and mortality assumptions are prescribed by the IRC and IRS Regulations.

ACTUARIAL ASSUMPTIONS (continued)

Actuarial Methods

Actuarial Cost Method

The actuarial cost method used to determine the actuarial Target Liability and Target Normal cost is the Unit Credit Actuarial Cost Method, as required under IRC Section 430. The actuarial valuation date is the first day of the plan year.

Asset Valuation Method

Market value of all Trust Investments, plus any accrued but unpaid contributions to the Trust discounted to the Valuation Date.

Other Facts Relevant To The Valuation Of This Plan

Employee Data

An employee census as of the Valuation Date was supplied by the Company and included all employees in the Eligible Class. We did not audit the census.

Asset Data

Asset data as of the Valuation Date and contribution amounts and dates were supplied by the Company. We did not audit the asset data.

Changes in Actuarial Assumption or Methods

The valuation interest rates are the rates required per IRC Section 430, and the cash balance interest credit rate is the 30-year treasury rate for the third full month immediately preceding the first month of the Plan Year. This year the credit rate is 3.68% compared to 2.90% last year.

The mortality assumptions used are those mandated by the Internal Revenue Service for this valuation, per IRC Section 430. Since this plan has fewer than 500 participants, we use the unisex assumptions.

Events and Trends Which Have Not Been Taken Into Account

To the best of our knowledge, there has been no event or trend which has not been taken into account and which may require a material change in plan costs or required contribution rates. In addition, no Plan amendments adopted and effective after the valuation date of January 1, 2014 were considered for this Valuation, nor do any exist of which we are aware except statutory CPI increases in maximum benefits and considered compensation.

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Short Form Annual Return/Report of Small Employee
Benefit Plan**This form is required to be filed under sections 104 and 4065 of the Employee Retirement
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	☐ an amended return/report	☐ a short plan year return/report (less than 12 months)		
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program	
	☐ special extension (enter description)			

Part II Basic Plan Information—enter all requested information

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		1c Effective date of plan	01/01/2001
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) CALFEE HALTER & GRISWOLD LLP THE CALFEE BUILDING 1405 EAST SIXTH STREET CLEVELAND OH 44114-1607		2b Employer Identification Number (EIN)	34-0732302
		2c Sponsor's telephone number	216-622-8200
		2d Business code (see instructions)	541110
3a Plan administrator's name and address ☒ Same as Plan Sponsor.		3b Administrator's EIN	
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5a Total number of participants at the beginning of the plan year		5a	79
b Total number of participants at the end of the plan year		5b	78
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)		5c	
d(1) Total number of active participants at the beginning of the plan year.....		5d(1)	79
d(2) Total number of active participants at the end of the plan year.....		5d(2)	78
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		5e	0

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Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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	<i>Calfee, Halter & Griswold LLP</i> <i>By: R. J. Hauer</i>	7/30/15	RICHARD J. HAUER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Calfee, Halter & Griswold LLP</i> <i>By: R. J. Hauer</i>	7/30/15	RICHARD J. HAUER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.
- c** 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 III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	8451559	10155160
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a)	7c	8451559	10155160
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	1432209	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	540734	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		1972943
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	258086	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	11256	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		269342
i Net income (loss) (subtract line 8h from line 8c)	8i		1703601
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1C
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c Was the plan covered by a fidelity bond?	10c	X	5000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	X	
f Has the plan failed to provide any benefit when due under the plan?	10f	X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ☒ Yes ☐ No

11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 11a 0

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? ... ☐ Yes ☒ No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
---	------------	--

c Enter the amount contributed by the employer to the plan for this plan year	12c	
--	------------	--

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	
--	------------	--

e Will the minimum funding amount reported on line 12d be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
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Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☐ Yes	☒ No
--	------------------------------	--

If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a	
---	------------	--

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes	☒ No
--	------------------------------	--

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
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Part VIII Trust Information (optional)

14a Name of trust

14b Trust's EIN

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

► Round off amounts to nearest dollar.

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

A Name of plan CALFEE, HALTER & GRISWOLD LLP CASH BALANCE PENSION TRUST AND PLAN	B Three-digit plan number (PN) ►	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CALFEE HALTER & GRISWOLD LLP	D Employer Identification Number (EIN) 34-0732302	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other		
F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information			
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	8451554	
b Actuarial value	2b	8451554	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	0	0	0
b For terminated vested participants.....	0	0	0
c For active participants.....	80	7210729	7210729
d Total.....	80	7210729	7210729
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate.....	6.08%		
6 Target normal cost.....	1083067		

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

SIGN HERE		
	Signature of actuary	Date
	MICHAEL L. LIBMAN, FCA	1402940
	Type or print name of actuary	Most recent enrollment number
	THE LIBMAN ACTUARIAL GROUP, INC.	216-398-3888
	Firm name	Telephone number (including area code)
	5755 GRANGER ROAD, SUITE 501	
	INDEPENDENCE OH 44131-1442	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1249460
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	1249460
10 Interest on line 9 using prior year's actual return of <u>3.78</u> %	0	47230
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		351216
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.89</u> %		20687
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		371903
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1296690

Part III Funding Percentages

14 Funding target attainment percentage	14	99.22 %
15 Adjusted funding target attainment percentage	15	117.20 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	101.56 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/29/2014	1422373	0			
01/09/2015	9836	0			
Totals ►			18(b)	1432209	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1350549

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.99%2nd segment:
6.32%3rd segment:
6.99%☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

3

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions) ☒

Prescribed - combined

☐ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6)**31a**

1083067

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:

Outstanding Balance

Installment

a Net shortfall amortization installment

55865

9350

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33**

0

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ...**34**

1092417

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

36 Additional cash requirement (line 34 minus line 35)**36**

1092417

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)**37**

1350549

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

258132

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)**39**

0

40 Unpaid minimum required contributions for all years**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected ☐ 2 plus 7 years ☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011**42** Amount of acceleration adjustment**42****43** Excess installment acceleration amount to be carried over to future plan years**43**

Attachment to Sch SB

Line 19 – Discounted Employer Contributions

Calfee, Halter & Griswold LLP Cash Balance Pension Plan and Trust

EIN / PN: 34-0732302 / 003

<u>Date</u>	<u>Amount of Contribution</u>	<u>Plan Year Applied</u>	<u>Effective Interest Rate</u>	<u>Discounted Amount as of 1/1/14</u>
12/29/14	\$1,422,372.68	2014	6.08%	\$1,341,288.80
01/09/15	\$9,836.00	2014	6.08%	\$9,260.09
Totals	\$1,432,208.68			\$1,350,548.89

Calfee, Halter & Griswold LLP Cash Balance Pension Trust and Plan
EIN / PN: 34-0732302 / 003

Each participant is assumed to retire at his/her Normal Retirement Age as shown on the Schedule SB, Line 22. Any participant who has already reached Normal Retirement Age is assumed to retire at the end of the plan year.

SUMMARY OF PRINCIPAL PLAN PROVISIONS

<u>Effective Date</u>	January 1, 2001
<u>Employees Covered</u>	Partners of the Firm who have completed 2 years of service
<u>Normal Retirement Eligibility</u>	Age 65
<u>Accrued Benefit</u>	Cash Balance Benefit as of Normal Retirement Date.
<u>Annual Allocation</u>	<p><u>Electors Formula:</u> lesser of (a) and (b), plus additional \$30,000 for certain participants,</p> <p>(a) equals (i) minus (ii):</p> <p>(i) equals the greater of:</p> <p>(A) .0073 times full years of age as of December 31 of the Plan Year times compensation up to \$170,000</p> <p>(B) .0062 times full years of age as of December 31 of the Plan Year times compensation</p> <p>(ii) equals \$23,727 plus the Mandatory Profit Sharing Contribution (if base contribution remained 11.5%)</p> <p>(b) equals an amount which converts to an equivalent allocation rate of 35% minus the Mandatory Profit Sharing Contribution.</p> <p><u>Non-Electors Formula:</u> (a) minus (b),</p> <p>(a) equals (i) plus (ii)</p> <p>(i) for a participant less than age 40, compensation times the greater of .065, or .005 times full years of benefit service (max. 21); for a participant age 40 or over, compensation times the lesser of: .09 plus .005 times years of age in excess of 40; or .105</p> <p>(ii) 5.7% times compensation in excess of the Social Security taxable wage base for the Plan Year</p> <p>(b) Mandatory Profit Sharing Contribution for the Plan Year</p>
<u>Pre-retirement Death Benefit</u>	The Participant's Vested Account Balance
<u>Termination of Employment</u>	
<u>Benefit</u>	The Participant's Vested Account Balance
<u>Vesting Schedule</u>	100% Immediate

Calfee, Halter & Griswold, LLP Cash Balance Pension Plan and Trust

EIN / PN: 34-0732302 / 003

SUMMARY OF PRINCIPAL PLAN PROVISIONS (continued)Contributions

The Company pays the actuarially determined cost of the Plan.

Plan Amendments

Most Recent Signed
Restated 1/1/2013

Effective Date
1/1/2013

There was no IRC 412(d)(2) election for this year.

Note

This plan is a statutory hybrid plan per the IRC Section 411(a)(13) and the IRS Regulations thereunder.

Calfee, Halter & Griswold, LLP Cash Balance Pension Plan and Trust

EIN / PN: 34-0732302 / 003

EXHIBIT II**SHORTFALL AMORTIZATION BASE AS OF JANUARY 1, 2014 (HATFA Basis)**

Target Funding Liability	\$ 7,210,729
Assets	\$ 8,451,554
Prefunding Balance	\$ 1,296,690
Adjusted Assets	\$ 7,154,864
Shortfall Percentage	99.22%
Carryover Balance	\$ 0
2014 Funding Target Shortfall (100% of Target Liability)	\$ 55,865
2008 Amortization Base	\$ -
2009 Amortization Base	\$ -
2010 Amortization Base	\$ -
2011 Amortization Base	\$ -
2012 Amortization Base	\$ -
2013 Amortization Base	\$ -
2014 Amortization Base	\$ 55,865

The Shortfall Percentage is less than 100%, therefore a Shortfall Amortization base is required.

<u>Date Established</u>	<u>Payment</u>	<u>Annuity Factor</u>	<u>Years Remaining</u>	<u>Balance</u>
1/1/2014	\$ 9,350	5.9752	7	\$ 55,865
1/1/2013	\$ -	5.2829	6	\$ -
1/1/2012	\$ -	4.5468	5	\$ -
1/1/2011	\$ -	3.7238	4	\$ -
1/1/2010	\$ -	2.8597	3	\$ -
1/1/2009	\$ -	1.9525	2	\$ -
1/1/2008	\$ -	1.0000	1	\$ -
Totals	\$ 9,350			\$ 55,865