

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 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 <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>HAHN LOESER & PARKS LLP HR-10 PLAN & TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>12/30/1968</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>12/30/1968</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>12/30/1968</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>HAHN LOESER & PARKS LLP</u> <u>200 PUBLIC SQUARE STE 2800</u> <u>CLEVELAND, OH 44114</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0410308</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>216-621-0150</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541110</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0410308</u>	2c Plan Sponsor's telephone number <u>216-621-0150</u>	2d Business code (see instructions) <u>541110</u>	
2b Employer Identification Number (EIN) <u>34-0410308</u>					
2c Plan Sponsor's telephone number <u>216-621-0150</u>					
2d Business code (see instructions) <u>541110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	JEFFREY M. FOLKMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2015	JEFFREY M. FOLKMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	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: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 312
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 235 6a(2) 234 6b 0 6c 62 6d 296 6e 0 6f 296 6g 296 6h 8
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2F 2G 2T 3D 2C 2R 2A 3B b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III**Form M-1 Compliance Information (to be completed by welfare benefit plans)**

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2014
		This Form is Open to Public Inspection.

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

Part I 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
VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

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

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

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

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

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

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name: SS&G INC.	b EIN: 34-1945695
c Position: ACCOUNTANT	
d Address: 32125 SOLON ROAD SOLON, OH 44139	e Telephone: 440-248-8787

Explanation: AS OF AND FOR THE YEAR ENDED 12/31/13, THE PLAN'S FINANCIAL STATEMENTS WERE REPORTED ON BY SS&G INC. WHOSE PRACTICE WAS COMBINED WITH BDO USA, LLP EFFECTIVE JANUARY 1, 2015.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**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 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>HAHN LOESER & PARKS LLP HR-10 PLAN & TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAHN LOESER & PARKS LLP</u>	D Employer Identification Number (EIN) <u>34-0410308</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	6478	
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	249393	285036
(9) Value of interest in common/collective trusts	1c(9)	37043328	37976424
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	37299199	38261460

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	37299199	38261460
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2560417	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2560417

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)	11727	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		11727

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		2007396
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		4579540

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3592632	
(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)		3592632
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		18683
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	5964	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		5964
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3617279

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		962261
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: 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:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

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

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

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 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

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

Part I	Distributions
--------	---------------

All references to distributions relate only to payments of benefits during the plan year.

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-3114071		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.			
3	Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
---------	---

4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a	0	
	b Enter the amount contributed by the employer to the plan for this plan year.....	6b	0	
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	0	
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☒ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
----------	------------

9	If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
---	---	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
---------	--

10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?.....	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Hahn Loeser & Parks LLP HR-10 Plan and Trust

Financial Statements
Years Ended December 31, 2014 and 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.



Hahn Loeser & Parks LLP
HR-10 Plan and Trust

Financial Statements
Years Ended December 31, 2014 and 2013

Hahn Loeser & Parks LLP
Hr-10 Plan And Trust

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32125 Solon Road
Cleveland, OH 44139

Independent Auditor's Report

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hahn Loeser & Parks LLP HR-10 Plan and Trust, which comprise the statement of net assets available for benefits on a modified cash basis as of December 31, 2014, and the related statement of changes in net assets available for benefits on a modified cash basis for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 2; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements on a modified cash basis that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by The Northern Trust Corporation, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Basis of Accounting

We draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our disclaimer of opinion is not modified with respect to this matter.

Other Matter - Supplemental Schedule

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2014 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for purposes of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

Other Matter - 2013 Financial Statements

The 2013 financial statements of the Plan were audited by SS&G, Inc. (SS&G), whose directors and professional staff joined BDO USA, LLP effective January 1, 2015 and has subsequently ceased operations. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed SS&G not to perform, and they did not perform, any auditing procedures with respect to the information certified by The Northern Trust Corporation, the trustee of the Plan. SS&G's report, dated October 3, 2014, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

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

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

BDO USA, LLP

October 14, 2015
Solon, Ohio

Financial Statements

Hahn Loeser & Parks LLP

HR-10 Plan and Trust

Statements of Net Assets Available For Benefits On A Modified Cash Basis

<i>December 31,</i>	2014	2013
Assets		
Investments, at fair value		
Common / collective trusts	\$ 37,976,424	\$ 37,043,328
Receivables		
Notes receivable from participants	285,036	249,393
Other receivables	-	6,478
Total receivables	285,036	255,871
Net Assets Available For Benefits At Fair Value	38,261,460	37,299,199
Adjustment from fair value to contract value for interest in common collective trust accounts relating to fully benefit-responsive investment contracts	(60,591)	(27,790)
Net Assets Available For Benefits	\$ 38,200,869	\$ 37,271,409

See accompanying notes to the financial statements.

Hahn Loeser & Parks LLP

HR-10 Plan and Trust

Statements Of Changes In Net Assets Available For Benefits On A Modified Cash Basis

<i>Years Ended December 31,</i>	2014	2013
Additions To Net Assets Attributed To:		
Investment Income		
Net appreciation in fair value of common / collective trusts	\$ 1,974,595	\$ 5,080,781
Interest Income On Notes Receivable		
From Participants	11,727	9,660
Contributions - Employer	2,560,417	2,732,978
Total Additions	4,546,739	7,823,419
Deductions From Net Assets Attributed To:		
Benefits paid to participants	3,611,315	2,439,636
Administration expenses	5,964	18,203
Total Deductions	3,617,279	2,457,839
Net Increase In Net Assets Available For Benefits	929,460	5,365,580
Net Assets Available For Benefits:		
Beginning of the year	37,271,409	31,905,829
End of the year	\$ 38,200,869	\$ 37,271,409

See accompanying notes to financial statements.

Hahn Loeser & Parks LLP

HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

1. Description of the plan

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

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

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

General

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

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

Participation and contributions

Employees are eligible to participate after one year of service. The Plan's entry dates are January 1 and July 1 (whichever date is first after completing the service requirement). The Partnership's contributions for 2014 and 2013 met the minimum funding standards of ERISA.

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

The Plan was amended due to the Hahn Loeser & Parks LLP Pension Plan discrimination testing results. Based on this testing, a special contribution in the amount of \$122,664 was contributed to the HR-10 Plan in 2013.

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

Hahn Loeser & Parks LLP
HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

Participant accounts

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

Vesting

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

Payments of benefits

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

Forfeitures

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures may be used to reduce future Partnership contributions to the Plan or may be used, as directed by the Plan Administrator, to pay reasonable expenses incurred in the administration of the Plan. There were \$123,627 forfeitures used in 2014 to reduce the employer contribution. Forfeited non-vested accounts totaled \$12 and \$94,320 at December 31, 2014 and 2013, respectively.

Notes receivable from participants

The Plan allows participants to borrow against their vested account balance in the Plan. Participants may borrow up to the lesser of \$50,000 in the aggregate for all plans sponsored by the Partnership, reduced by the highest outstanding balance of Plan loans during the prior one-year period or one-half of their vested account balance. No more than five loans per participant may be outstanding at any time. No loan of less than \$1,000 will be made. The loans are repayable over no longer than five years, unless the loan is used to acquire a principal residence. The loans are secured by the balance in the participants account and bear a fixed interest rate of prime plus 1% as of the loan date. At December 31, 2014, all loans were at an interest rate of 4.25%. Principal and interest is paid ratably through payroll deductions.

Hahn Loeser & Parks LLP
HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

2. Summary of significant accounting policies

Basis of presentation

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

Recent Accounting Pronouncements

In May 2015, new accounting guidance was issued by the Financial Accounting Standards Board (FASB) regarding “Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)”. The amendments in this update remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. However, sufficient information must be provided to permit reconciliation of the fair value of assets categorized within the fair value hierarchy to the amounts presented in the financial statements. The amendments also remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments in this update are effective for public business entities for fiscal years beginning after December 15, 2015. For all other entities, the amendments in this update are effective for fiscal years beginning after December 15, 2016. Early adoption is permitted. Upon adoption, the amendments shall be applied retrospectively to all periods presented. The plan administrator is evaluating the impact of adopting this accounting guidance in the future.

In July 2015, new accounting guidance was issued by the FASB regarding “Fully Benefit-Responsive Investment Contracts (Part I), Plan Investment Disclosures (Part II), and Measurement Date Practical Expedient - consensus of the FASB Emerging Issues Task Force (Part III)”. The amendments in this update (1) require a pension plan to use contract value as the only measure for fully benefit-responsive investment contracts, (2) simplify and increase the effectiveness of the investment disclosure requirements for employee benefit plans, and (3) provide benefit plans with a measurement-date practical expedient similar to the practical expedient provided to employers in ASU 2015-04, Practical Expedient for the Measurement Date of an Employer’s Defined Benefit Obligation and Plan Assets. The amendments in this update are effective for fiscal years beginning after December 15, 2015. Early adoption is permitted. Upon adoption, the amendments in Part I and Part II shall be applied retrospectively to all periods presented, while the amendments in Part III shall be applied prospectively. The plan administrator is evaluating the impact of adopting this accounting guidance in the future.

Hahn Loeser & Parks LLP
HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

Valuation of investments

The Plan's investments are reported at fair value. The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

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

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

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

Notes receivable from participants

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

Use of estimates

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

Evaluation of subsequent events

The Plan has evaluated subsequent events through October 14, 2015, the date the financial statements were available to be issued and has determined that there were no subsequent events that have occurred through that date to recognize or disclose in these financial statements.

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HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

3. Investments/notes receivable from participants (unaudited)

All investment and notes receivable from participants information disclosed in the accompanying financial statements and supplemental schedule, including investments and notes receivable from participants held at December 31, 2014 and 2013, net appreciation in fair value of shares of common/collective trust, and interest and dividend income for the years ended December 31, 2014 and 2013, were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by the trustee. As elected by the plan administrator, no auditing procedures have been performed on this information except to compare such information to the information included in the accompanying financial statements.

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

	2014	2013
Investments at fair value:		
2020 Retirement Date Fund	\$ 7,085,830	\$ 6,645,319
2030 Retirement Date Fund	3,711,933	3,162,623
2040 Retirement Date Fund	2,560,470	2,211,435
Index Equity Fund	2,614,191	2,300,394
Large Cap Equity Fund	3,748,613	3,831,354
Large Cap Index Equity Fund	2,015,475	***
Lifetime Income Retirement Date Fund	4,479,626	4,779,395
Small - Mid Cap Equity Fund	***	2,293,502
Stable Asset Return Fund	2,366,264	2,753,175

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

During 2014 and 2013, the Plan's investments (including gains & losses on investments bought and sold, as well as held during the year) appreciated in value by \$1,974,595 and \$5,080,781, respectively.

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Notes To Financial Statements On A Modified Cash Basis

4. Fair value measurement

Current accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. 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 unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

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

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

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

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HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methodologies used at December 31, 2014 and 2013.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014:

Fair Value Measurements at Reporting Date Using				
December 31, 2014	Level 1	Level 2	Level 3	Total
Common/collective trust				
Equity funds	\$ -	\$ 14,576,652	\$ -	\$ 14,576,652
Fixed income funds	-	1,765,591	-	1,765,591
Growth funds	-	1,025,267	-	1,025,267
Income funds	-	2,366,264	-	2,366,264
Target date funds	-	18,242,650	-	18,242,650
Balance at December 31, 2014	\$ -	\$ 37,976,424	\$ -	\$ 37,976,424

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

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

5. Reconciliation of financial statements to Form 5500

As discussed in the valuation of investment section of Note 2, the financial statements reports the value of the Plan's stable value fund investment at contract value whereas the Form 5500 reports at fair value.

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HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

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

	2014	2013
Net assets available for benefits per the financial statements	\$38,200,869	\$37,271,409
Adjustment from contract value to fair value for fully benefit - responsive investment contracts	60,591	27,790
Net assets per the Form 5500	\$38,261,460	\$37,299,199

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

	2014	2013
Employer contributions and investment earnings per the financial statement	\$ 4,546,739	\$ 7,823,419
Adjustment from contract value to fair value for fully benefit - responsive investment contracts	32,801	(67,037)
Schedule H, line 2d - per the Form 5500	\$ 4,579,540	\$ 7,756,382

6. Income tax status

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

The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014 and 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2011.

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HR-10 Plan And Trust

Notes To Financial Statements On A Modified Cash Basis

7. Related party transactions

For the years ended December 31, 2014 and 2013, certain Plan investments are shares of common / collective trusts which are sponsored / managed by The Northern Trust Corporation. The Northern Trust Corporation is also the Trustee as defined in the Plan, and therefore, these transactions qualify as party-in-interest transactions.

In 2014 and 2013, the Plan was under contract with The Northern Trust Corporation to provide various administrative services. Fees paid by the Plan for these administrative services were \$5,964 and \$5,613 for the years ended December 31, 2014 and 2013, respectively.

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

8. Plan termination

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

Supplementary Information

Hahn Loeser & Parks LLP**HR-10 Plan and Trust****EIN# 34-0410308****Plan Number 001****Schedule H, Line 4i -
Schedule of Assets (Held At End Of Year)****December 31, 2014**

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description (including maturity date, rate of interest, collateral, par or maturity value)	Cost	Current Value at December 31, 2014
*	2020 Retirement Date Fund	Common / Collective Trust	**	\$ 7,085,829
*	Lifetime Income Retirement Date Fund	Common / Collective Trust	**	4,479,626
*	Large Cap Equity Fund	Common / Collective Trust	**	3,748,613
*	2030 Retirement Date Fund	Common / Collective Trust	**	3,711,933
*	Index Equity Fund	Common / Collective Trust	**	2,614,191
*	2040 Retirement Date Fund	Common / Collective Trust	**	2,560,470
*	Stable Asset Return Fund	Common / Collective Trust	**	2,366,264
*	Large Cap Index Equity Fund	Common / Collective Trust	**	2,015,475
*	Small - Mid Cap Equity Fund	Common / Collective Trust	**	1,814,979
*	International Equity Fund	Common / Collective Trust	**	1,767,196
*	Intermediate Bond Fund	Common / Collective Trust	**	1,523,078
*	Mid Cap Index Equity Fund	Common / Collective Trust	**	892,974
*	International Index Equity Fund	Common / Collective Trust	**	846,859
*	Balanced Fund	Common / Collective Trust	**	602,159
*	Real Asset Return Fund	Common / Collective Trust	**	382,126
*	2050 Retirement Date Fund	Common / Collective Trust	**	374,720
*	Aggressive Risk Fund	Common / Collective Trust	**	351,063
*	Small Cap Index Equity Fund	Common / Collective Trust	**	247,706
*	Bond Index Fund	Common / Collective Trust	**	242,513
*	Moderate Risk Fund	Common / Collective Trust	**	153,975
*	Conservative Risk Fund	Common / Collective Trust	**	135,126
*	2010 Retirement Date Fund	Common / Collective Trust	**	30,071
*	Global All Cap Equity Fund	Common / Collective Trust	**	26,501
*	Alternative Alpha Fund	Common / Collective Trust	**	2,977
	Total Investments			37,976,424
*	Participant Loans	4.25%		285,036
			\$	38,261,460

* Indicates party-in-interest

** The cost of participant directed investments is not required to be disclosed

See accompanying notes to financial statements.

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN & TRUST
Plan Sponsor's Name HAHN LOESER & PARKS LLP

EIN: 34-0410308
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ABA MEM./NORTHERN TRUST COLL. TR	2030 RETIREMENT DATE FUND		3,711,933
	ABA MEM./NORTHERN TRUST COLL. TR	2040 RETIREMENT DATE FUND		2,560,470
	ABA MEM./NORTHERN TRUST COLL. TR	2050 RETIREMENT DATE FUND		374,720
	ABA MEM./NORTHERN TRUST COLL. TR	SELF-MANAGED BROKERAGE ACCOUN		0
	ABA MEM./NORTHERN TRUST COLL. TR	LOAN FUND		285,036

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN & TRUST
Plan Sponsor's Name HAHN LOESER & PARKS LLP

EIN: 34-0410308
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ABA MEM./NORTHERN TRUST COLL. TR	SMALL-CAP INDEX EQUITY FUND		247,706
	ABA MEM./NORTHERN TRUST COLL. TR	SMALL-MID CAP EQUITY FUND		1,814,979
	ABA MEM./NORTHERN TRUST COLL. TR	INTERNATIONAL ALL CAP EQUITY		1,767,196
	ABA MEM./NORTHERN TRUST COLL. TR	INTERNATIONAL INDEX EQUITY FD		846,859
	ABA MEM./NORTHERN TRUST COLL. TR	LIFETIME INCOME RETIRE DATE		4,479,626
	ABA MEM./NORTHERN TRUST COLL. TR	2010 RETIREMENT DATE FUND		30,071
	ABA MEM./NORTHERN TRUST COLL. TR	2020 RETIREMENT DATE FUND		7,085,830

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN & TRUST
Plan Sponsor's Name HAHN LOESER & PARKS LLP

EIN: 34-0410308
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ABA MEM./NORTHERN TRUST COLL. TR	AGGRESSIVE RISK FUND		351,063
	ABA MEM./NORTHERN TRUST COLL. TR	BALANCED FUND		602,159
	ABA MEM./NORTHERN TRUST COLL. TR	LARGE-CAP INDEX EQUITY FUND		2,015,475
	ABA MEM./NORTHERN TRUST COLL. TR	LARGE-CAP EQUITY FUND		3,748,613
	ABA MEM./NORTHERN TRUST COLL. TR	GLOBAL ALL CAP EQUITY FUND		26,501
	ABA MEM./NORTHERN TRUST COLL. TR	ALL CAP INDEX EQUITY		2,614,191
	ABA MEM./NORTHERN TRUST COLL. TR	MID-CAP INDEX EQUITY FUND		892,974

Attachment to 2014 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name HAHN LOESER & PARKS LLP HR-10 PLAN & TRUST
Plan Sponsor's Name HAHN LOESER & PARKS LLP

EIN: 34-0410308
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ABA MEM./NORTHERN TRUST COLL. TR	STABLE ASSET RETURN FUND		2,366,264
	ABA MEM./NORTHERN TRUST COLL. TR	REAL ASSET RETURN FUND		382,126
	ABA MEM./NORTHERN TRUST COLL. TR	BOND INDEX FUND		242,513
	ABA MEM./NORTHERN TRUST COLL. TR	ALTERNATIVE ALPHA FUND		2,977
	ABA MEM./NORTHERN TRUST COLL. TR	BOND CORE PLUS FUND		1,523,078
	ABA MEM./NORTHERN TRUST COLL. TR	CONSERVATIVE RISK FUND		135,126
	ABA MEM./NORTHERN TRUST COLL. TR	MODERATE RISK FUND		153,975