

**Form 5500 Direct Filing Entity Bulletin**  
Abstract of 2010 Form 5500 Annual Reports

U. S. Department of Labor  
Employee Benefits Security  
Administration  
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**Table 1. Number of Direct Filing Entities, Assets, Invested Pension Plans, and Invested DFEs  
by type of entity, 2010**

<b>Type of Direct Filing Entity</b>	<b>Number of Entities</b>	<b>Total Assets (millions)</b>	<b>Number of Invested Private Pension Plans 1/</b>	<b>Number of Invested DFEs 2/</b>
<b>Total</b>	<b>8,231</b>	<b>\$4,113,054</b>		
Common Trust	3,768	1,859,570	22,529	3,031
Master Trust	1,583	1,704,656	3,204	108
Pooled Separate Account	2,433	238,408	18,870	957
103-12 Investment Entities	447	310,419	689	194

*NOTE: Numbers of invested private pension plans and DFEs are based on the Form 5500s of the investing entities and are not dependent on matching investors to investees.*

*1/ Number of invested private pension plans includes multiple counting of plans invested in more than one type of DFE.*

*2/ Number of invested DFEs includes multiple counting of DFEs invested in more than one type of DFE.*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 2. Balance Sheet of Direct Filing Entities**  
**by type of entity, 2010**  
*(amounts in millions)*

<b>Type of Asset</b>	<b>Total</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
Total noninterest-bearing cash	\$11,020	\$6,795	\$3,647	\$62	\$516
Employer contrib. receivable	2,329	19	2,291	0	19
Participant contrib. receivable	17	7	8	0	2
Other receivables	176,064	86,524	64,126	4,326	21,088
Interest-bearing cash	318,938	220,606	70,111	11,160	17,061
U. S. Government securities	456,345	241,790	154,730	8,527	51,297
Corporate debt instruments: Preferred	140,993	61,791	70,243	6,516	2,444
Corporate debt instruments: All other	396,062	180,199	143,903	21,348	50,613
Preferred stock	9,698	3,693	3,626	135	2,245
Common stock	1,594,117	869,694	533,993	84,360	106,070
Partnership/joint venture interests	136,670	8,343	101,173	7,948	19,206
Real estate (except employer real property)	50,259	12,501	13,235	23,861	662
Loans (other than to participants)	43,975	28,499	9,455	4,745	1,276
Participant loans	646	16	628	1	1
Assets in registered investment companies	355,264	35,841	254,224	57,962	7,237
Assets in insurance co. general accounts	51,947	10,543	41,295	25	83
Other general investments	285,471	92,710	154,735	7,427	30,600
Employer securities	83,237	0	83,233	4	0
Employer real property	0	0	0	0	0
Buildings and other property used by plan	*/	0	*/	0	0
<b>TOTAL ASSETS</b>	<b>4,113,054</b>	<b>1,859,570</b>	<b>1,704,656</b>	<b>238,408</b>	<b>310,419</b>

\*/ Less than \$500,000

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table 3. Distribution of Direct Filing Entities  
by type of entity and number of private pension plans invested, 2010**

<b>Number of Private Pension Plans Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>8,231</b>	<b>3,768</b>	<b>1,583</b>	<b>2,433</b>	<b>447</b>
0	1,002	564	181	162	95
1	1,561	886	245	291	139
2-5	3,047	1,317	1,069	512	149
6-50	1,862	837	88	874	63
51-100	395	87	-	307	1
101-200	204	41	-	163	-
201-300	43	7	-	36	-
301-400	29	12	-	17	-
401 or more	88	17	-	71	-

*NOTE: Numbers of investing private pension plans are dependent on matching the Form 5500s of investing entities with the Form 5500s of the DFEs in which those entities are investing. Therefore, due to matching issues outlined in the User Guide: 2010 Form 5500 Direct Filing Entity Asset Spreading Bulletin: Abstract of Form 5500, these numbers are not directly comparable to those shown in Tables 1 and 9 of this document.*

*1/ Number of private pension plans invested includes multiple counting of plans invested in more than one DFE.*

*- Missing data*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 4. Distribution of Direct Filing Entities  
by type of entity and number of DFEs invested, 2010**

<b>Number of DFEs Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>8,231</b>	<b>3,768</b>	<b>1,583</b>	<b>2,433</b>	<b>447</b>
0	5,990	1,858	1,546	2,313	273
1	878	719	31	49	79
2-5	1,021	901	6	43	71
6-50	330	278	-	28	24
51-100	8	8	-	-	-
101-200	2	2	-	-	-
201-300	2	2	-	-	-
301-400	-	-	-	-	-

*NOTE: Numbers of investing DFEs are dependent on matching the Form 5500s of investing entities with the Form 5500s of the DFEs in which those entities are investing. Therefore, due to matching issues outlined in the User Guide: 2010 Form 5500 Direct Filing Entity Asset Spreading Bulletin: Abstract of Form 5500, these numbers are not directly comparable to those shown in Tables 1 and 9 of this document.*

*1/ Number of DFEs invested includes multiple counting of entities invested in more than one DFE.*

*- Missing data*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 5. Distribution of Direct Filing Entities  
by type of entity and amount of assets, 2010**

<b>Amount of Assets</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>8,231</b>	<b>3,768</b>	<b>1,583</b>	<b>2,433</b>	<b>447</b>
Less than \$0 1/	114	101	2	5	6
None or not reported	410	137	98	173	2
\$1-24K	170	75	5	84	6
25-49K	47	21	2	23	1
50-99K	75	23	2	48	2
100-249K	135	42	5	84	4
250-499K	170	46	10	113	1
500-999K	224	52	14	156	2
1-2.49M	400	143	30	218	9
2.5-4.9M	415	139	38	232	6
5-9.9M	489	217	41	214	17
10-24.9M	806	373	94	305	34
25-49.9M	832	400	119	270	43
50-74.9M	461	244	81	105	31
75-99.9M	345	197	57	66	25
100-149.9M	497	266	108	90	33
150-199.9M	347	174	92	59	22
200-249.9M	276	144	79	28	25
250-499.9M	690	349	195	80	66
500-999.9M	539	264	185	39	51
1-2.49B	443	208	177	22	36
2.5B or more	346	153	149	19	25

*NOTE: Asset amounts for each DFE reported in this table are calculated after assets are spread to the ultimate DFE owner of those assets. Therefore, it is possible that certain DFEs may ultimately control the investment of large amounts of assets, but be categorized in this table as holding a very small amount of assets. For example, a common trust that holds assets for various private pensions may then invest all of that money in other common trusts. In this instance, the DFE in which the private pension plans are investing will be presented here as holding all of those assets, while the trusts in which this common trust invests will be reported as having very little in total assets.*

*1/ Negative asset amounts for certain DFEs are the result of over-ownership of those DFEs by other DFEs as reported on the Form 5500 Schedule D.*

*- Missing data*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 6. Distribution of Direct Filing Entity Assets  
by type of entity and number of private pension plans invested, 2010**  
(amounts in millions)

<b>Number of Private Pension Plans Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>\$4,113,054</b>	<b>\$1,859,570</b>	<b>\$1,704,656</b>	<b>\$238,408</b>	<b>\$310,419</b>
0	333,971	185,427	126,732	6,343	15,469
1	483,315	258,258	165,951	5,818	53,288
2-5	1,748,877	501,549	1,128,163	12,920	106,245
6-50	1,082,243	627,455	283,810	36,037	134,940
51-100	137,535	113,149	-	23,909	478
101-200	79,878	43,428	-	36,450	-
201-300	57,585	37,109	-	20,476	-
301-400	21,388	13,497	-	7,891	-
401 or more	168,262	79,698	-	88,564	-

*NOTE: Numbers of investing private pension plans are dependent on matching the Form 5500s of investing entities with the Form 5500s of the DFEs in which those entities are investing. Therefore, due to matching issues outlined in the User Guide: 2010 Form 5500 Direct Filing Entity Asset Spreading Bulletin: Abstract of Form 5500, these numbers are not directly comparable to those shown in Tables 1 and 9 of this document.*

*1/ Number of private pension plans invested includes multiple counting of plans invested in more than one DFE.*

*- Missing data*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 7. Distribution of Direct Filing Entity Assets  
by type of entity and number of DFEs invested, 2010**  
(amounts in millions)

<b>Number of DFEs Invested 1/</b>	<b>All</b>	<b>Common Trusts</b>	<b>Master Trusts</b>	<b>Pooled Separate Accounts</b>	<b>103-12 Investment Entities</b>
<b>Total</b>	<b>\$4,113,054</b>	<b>\$1,859,570</b>	<b>\$1,704,656</b>	<b>\$238,408</b>	<b>\$310,419</b>
0	2,461,846	558,084	1,673,937	133,922	95,903
1	285,552	220,298	15,628	20,688	28,938
2-5	716,220	549,772	15,091	31,207	120,149
6-50	588,260	470,240	-	52,591	65,429
51-100	34,141	34,141	-	-	-
101-200	5,145	5,145	-	-	-
201-300	21,890	21,890	-	-	-
301-400	-	-	-	-	-

*NOTE: Numbers of investing DFEs are dependent on matching the Form 5500s of investing entities with the Form 5500s of the DFEs in which those entities are investing. Therefore, due to matching issues outlined in the User Guide: 2010 Form 5500 Direct Filing Entity Asset Spreading Bulletin: Abstract of Form 5500, these numbers are not directly comparable to those shown in Tables 1 and 9 of this document.*

*1/ Number of DFEs invested includes multiple counting of entities invested in more than one DFE.*

*- Missing data*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 8. Distribution of Direct Filing Entity Assets  
by type of entity and amount of assets, 2010**  
(amounts in millions)

Amount of Assets	All	Common Trusts	Master Trusts	Pooled Separate Accounts	103-12 Investment Entities
<b>Total</b>	<b>\$4,113,054</b>	<b>\$1,859,570</b>	<b>\$1,704,656</b>	<b>\$238,408</b>	<b>\$310,419</b>
Less than \$0 1/	-12,993	-12,522	-18	-223	-230
\$1-24K	1	1	*/	1	*/
25-49K	2	1	*/	1	*/
50-99K	5	2	*/	3	*/
100-249K	23	7	1	15	1
250-499K	62	16	4	42	*/
500-999K	163	40	9	112	2
1-2.49M	671	239	51	364	17
2.5-4.9M	1,516	528	139	826	22
5-9.9M	3,575	1,615	303	1,545	113
10-24.9M	13,486	6,228	1,604	5,097	556
25-49.9M	30,204	14,712	4,328	9,582	1,582
50-74.9M	28,489	14,941	4,935	6,659	1,953
75-99.9M	29,897	17,150	4,897	5,641	2,209
100-149.9M	61,517	32,912	13,216	11,260	4,129
150-199.9M	60,651	30,110	16,270	10,375	3,895
200-249.9M	61,995	32,473	17,675	6,243	5,604
250-499.9M	244,539	124,189	69,729	27,381	23,240
500-999.9M	378,072	185,965	130,983	26,464	34,660
1-2.49B	684,251	314,947	278,328	31,733	59,242
2.5B or more	2,526,925	1,096,016	1,162,200	95,287	173,423

NOTE: Asset amounts for each DFE reported in this table are calculated after assets are spread to the ultimate DFE owner of those assets. Therefore, it is possible that certain DFEs may ultimately control the investment of large amounts of assets, but be categorized in this table as holding a very small amount of assets. For example, a common trust that holds assets for various private pensions may then invest all of that money in other common trusts. In this instance, the DFE in which the private pension plans are investing will be presented here as holding all of those assets, while the trusts in which this common trust invests will be reported as having very little in total assets.  
1/ Negative asset amounts for DFEs are the result of over-ownership of those DFEs by other DFEs as reported on the Form 5500 Schedule D.

\*/ Less than \$500,000 and greater than \$0

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table 9. Number of Private Pension Plans and DFEs Investing in DFEs  
by type of private pension plan or DFE, 2010**

Investor Type	Type of Asset Holder			
	Common Collective Trust	Master Trust	Pooled Separate Account	103-12 Investment Entity
<b>Total</b>	<b>25,560</b>	<b>3,311</b>	<b>19,827</b>	<b>883</b>
Defined Benefit	2,542	2,000	1,486	520
Defined Contribution	19,987	1,204	17,384	169
Common Collective Trust	2,028	18	15	12
Master Trust	936	90	68	136
Pooled Separate Account	23	0	873	0
103-12 Investment Entity	44	0	1	46

*NOTE: Counts shown include multiple counting of plans and DFEs that invest in more than one type of DFE.*

*NOTE: Numbers of invested private pension plans and DFEs are based on the Form 5500s of the investing entities and are not dependent on matching investors to investees.*

*SOURCE: Form 5500 filings for plan years ending in 2010.*

**Table 10. Private Pension Plan and DFE Assets Invested in DFEs  
by type of private pension plan or DFE, 2010**

(amounts in millions)

Investor Type	Type of Asset Holder			
	Common Collective Trust	Master Trust	Pooled Separate Account	103-12 Investment Entity
<b>Total</b>	<b>\$2,025,218</b>	<b>\$1,675,361</b>	<b>\$205,745</b>	<b>\$111,056</b>
Defined Benefit	298,823	1,013,685	35,360	46,503
Defined Contribution	331,738	632,172	115,313	3,578
Common Collective Trust	1,034,663	2,754	730	2,050
Master Trust	354,468	26,750	6,894	16,455
Pooled Separate Account	990	-	47,434	-
103-12 Investment Entity	4,535	-	14	42,471

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table 11. Balance Sheet of Pension Plans with 100 or More Participants  
by type of plan, 2010**  
(amounts in millions)

Type of Asset or Liability	Total	Defined Benefit	Defined Contribution
<b>ASSETS</b>			
Total noninterest-bearing cash	\$11,943	\$7,602	\$4,341
Employer contrib. receivable	84,915	61,471	23,443
Participant contrib. receivable	1,799	63	1,736
Other receivables	147,802	84,717	63,085
Interest-bearing cash	205,242	96,854	108,387
U. S. Government securities	378,493	244,412	134,081
Corporate debt instruments: Preferred	142,760	106,198	36,561
Corporate debt instruments: All other	311,272	234,234	77,038
Preferred stock	7,822	6,440	1,382
Common stock	1,205,347	799,840	405,507
Partnership/joint venture interests	181,540	172,978	8,561
Real estate (except employer real property)	41,884	33,640	8,244
Loans (other than to participants)	28,449	18,631	9,818
Participant loans	56,058	231	55,827
Assets in registered investment companies	1,918,370	346,209	1,572,161
Assets in insurance co. general accounts	206,979	15,792	191,188
Other general investments	339,157	154,497	184,659
Employer securities	334,014	19,172	314,842
Employer real property	612	135	477
Buildings and other property used by plan	1,054	1,019	35
Other or unspecified assets	<u>34,393</u>	<u>1,460</u>	<u>32,933</u>
<b>TOTAL ASSETS</b>	<b>5,639,905</b>	<b>2,405,595</b>	<b>3,234,306</b>
<b>LIABILITIES</b>			
Benefit claims payable	1,007	294	713
Operating payables	10,099	7,938	2,161
Acquisition indebtedness	9,881	1,552	8,329
Other liabilities	<u>94,260</u>	<u>49,040</u>	<u>45,220</u>
<b>TOTAL LIABILITIES</b>	<b>115,247</b>	<b>58,824</b>	<b>56,423</b>
<b>NET ASSETS</b>	<b>5,524,658</b>	<b>2,346,771</b>	<b>3,177,883</b>

SOURCE: Form 5500 filings for plan years ending in 2010.

**Table 12. Balance Sheet Comparison of Pension Plans with 100 or more Participants**  
**original amounts compared to spread amounts**  
**by type of plan, 2010**  
*(amounts in millions)*

Type of Asset or Liability	Total Spread	Defined Benefit Spread	Defined Contribution Spread	Total Original	Defined Benefit Original	Defined Contribution Original
<b>ASSETS</b>						
Total noninterest-bearing cash	\$11,943	\$7,602	\$4,341	\$6,359	\$2,919	\$3,440
Employer contrib. receivable	84,915	61,471	23,443	82,732	59,409	23,323
Participant contrib. receivable	1,799	63	1,736	1,790	62	1,729
Other receivables	147,802	84,717	63,085	65,220	23,377	41,843
Interest-bearing cash	205,242	96,854	108,387	90,302	34,151	56,152
U. S. Government securities	378,493	244,412	134,081	135,664	106,057	29,607
Corporate debt instruments: Preferred	142,760	106,198	36,561	42,539	36,091	6,448
Corporate debt instruments: All other	311,272	234,234	77,038	112,786	97,317	15,469
Preferred stock	7,822	6,440	1,382	2,305	1,790	516
Common stock	1,205,347	799,840	405,507	362,374	289,389	72,985
Partnership/joint venture interests	181,540	172,978	8,561	86,155	82,909	3,246
Real estate (except employer real property)	41,884	33,640	8,244	15,841	13,137	2,704
Loans (other than to participants)	28,449	18,631	9,818	7,911	5,897	2,015
Participant loans	56,058	231	55,827	55,531	181	55,350
Assets in common/collective trusts	0	0	0	628,738	298,297	330,441
Assets in pooled separate accounts	0	0	0	149,414	35,299	114,115
Assets in master trusts	0	0	0	1,644,107	1,012,032	632,075
Assets in 103-12 investment entities	0	0	0	50,061	46,503	3,558
Assets in registered investment companies	1,918,370	346,209	1,572,161	1,521,444	179,464	1,341,980
Assets in insurance co. general accounts	206,979	15,792	191,188	156,161	12,972	143,189
Other general investments	339,157	154,497	184,659	137,283	62,940	74,342
Employer securities	334,014	19,172	314,842	249,128	2,793	246,336
Employer real property	612	135	477	612	135	477
Buildings and other property used by plan	1,054	1,019	35	1,054	1,019	35
Other or unspecified assets	34,393	1,460	32,933	34,393	1,460	32,933
<b>TOTAL ASSETS</b>	<b>5,639,905</b>	<b>2,405,595</b>	<b>3,234,306</b>	<b>5,639,905</b>	<b>2,405,597</b>	<b>3,234,308</b>
<b>LIABILITIES</b>						
Benefit claims payable	1,007	294	713	1,007	294	713
Operating payables	10,099	7,938	2,161	10,099	7,938	2,161
Acquisition indebtedness	9,881	1,552	8,329	9,881	1,552	8,329
Other liabilities	94,260	49,040	45,220	94,260	49,040	45,220
<b>TOTAL LIABILITIES</b>	<b>115,247</b>	<b>58,824</b>	<b>56,423</b>	<b>115,247</b>	<b>58,824</b>	<b>56,423</b>
<b>NET ASSETS</b>	<b>5,524,658</b>	<b>2,346,771</b>	<b>3,177,883</b>	<b>5,524,658</b>	<b>2,346,773</b>	<b>3,177,885</b>

SOURCE: Form 5500 filings for plan years ending in 2010.