

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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), and 6058(a) of the Internal Revenue Code (the Code).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2009</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006	
A	This return/report is for: <div><div>☐ a multiemployer plan;</div><div>☒ a single-employer plan;</div><div>☐ a multiple-employer plan; or</div><div>☐ a DFE (specify) ____</div></div>
B	This return/report is: <div><div>☐ the first return/report;</div><div>☒ an amended return/report;</div><div>☐ the final return/report;</div><div>☐ a short plan year return/report (less than 12 months).</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: <div><div>☐ Form 5558;</div><div>☐ automatic extension;</div><div>☐ the DFVC program;</div><div>☐ special extension (enter description)</div></div>

Part II	Basic Plan Information—enter all requested information
1a	Name of plan CBSA AND AFFILIATES 401K SAVINGS PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1986
2a	Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) CORPORATE BENEFIT SERVICES OF AMERICA, INC. 400 HIGHWAY 169 SOUTH SUITE 800 MINNEAPOLIS, MN 55426
2b	Employer Identification Number (EIN) 41-1704028
2c	Sponsor's telephone number 952-541-0444
2d	Business code (see instructions) 524210

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			
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/14/2010	NICHOLAS KNAB
	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

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") CORPORATE BENEFIT SERVICES OF AMERICA, INC. 400 HIGHWAY 169 SOUTH SUITE 800 MINNEAPOLIS, MN 55426	3b Administrator's EIN 41-1704028 3c Administrator's telephone number 952-541-0444
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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	508
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	426
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	175
d Subtotal. Add lines 6a , 6b , and 6c	6d	601
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	601
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	522
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	36
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 Characteristic Codes in the instructions:
 2E 2F 2G 2J 3E 3H 2K

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE 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
		2009
		This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006		
A Name of plan CBSA AND AFFILIATES 401K SAVINGS PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 CORPORATE BENEFIT SERVICES OF AMERICA, INC.	D Employer Identification Number (EIN) 41-1704028	

Part I	Asset and Liability Statement
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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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)	0	
(3) Other.....	1b(3)	0	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1130846	
(2) U.S. Government securities.....	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other.....	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	144995	130873
(9) Value of interest in common/collective trusts.....	1c(9)	0	
(10) Value of interest in pooled separate accounts.....	1c(10)	0	
(11) Value of interest in master trust investment accounts	1c(11)	0	
(12) Value of interest in 103-12 investment entities	1c(12)	0	
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	9933147	11648318
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	
(15) Other	1c(15)	0	

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	11208988	11779191

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11208988	11779191
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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)	254619	
(B) Participants	2a(1)(B)	1285159	
(C) Others (including rollovers)	2a(1)(C)	122338	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1662116

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	8137	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8137
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		1515744
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3185997

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2599627	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		2599627
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	16167	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		16167
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2615794

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		570203
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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: JEFFREY S. POLINCHOCK CPA

(2) EIN: 20-1159334

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
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.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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 2009 This Form is Open to Public Inspection.
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For calendar plan year 2009 or fiscal plan year beginning 01/01/2006 and ending 12/31/2006

A Name of plan <u>CBSA AND AFFILIATES 401K SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CORPORATE BENEFIT SERVICES OF AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>41-1704028</u>

Part I	Distributions
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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	<u>0</u>
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): <u>26-0010549</u>		
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)
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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	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure 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
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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(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2009
v.092308.1

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 items 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 items 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 items 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 items 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 items 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 items 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 item 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 items (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 item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

FINANCIAL STATEMENTS and SUPPLEMENTAL SCHEDULE

Years Ended December 31, 2006 and 2005

**↵JEFFREY S. POLINCHOCK, CPA↵
6420 GOLDEN VALLEY ROAD
GOLDEN VALLEY, MN 55427**

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INDEPENDENT AUDITOR'S REPORT

The Administrative Committee of
The CBSA and Affiliates 401(k) Savings Plan

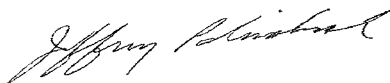
I have audited the accompanying CBSA and Affiliates 401(k) Savings Plan as of December 31, 2006 and 2005, and the related statements of changes in net assets available for benefits and of changes in accumulated plan benefits for the year ended December 31, 2006, and the supplemental schedules of (1) Schedule H, line 4j – Schedule of Reportable Transactions for the year ended December 31, 2006. These financial statements are the responsibility of the Plan's management. My responsibility is to express an opinion on these financial statements based on my audits.

Except as discussed in the following paragraphs, I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provide a reasonable basis for my 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 me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Capital Bank and Trust Company and Mid Atlantic Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. I have been informed by the plan administrator that Mid Atlantic Trust Company held the Plan's investment assets and executed investment transactions from April 1, 2005 to December 31, 2006, and that Capital Bank and Trust Company held the Plan's investment assets and executed investment transactions for the period January 1, 2005 to March 31, 2005. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2006 and 2005, that the information provided to the plan administrator by the trustee is complete and accurate.

In my report dated October 14, 2008, my opinion on the financial statements was additionally disclaimed due to scope limitations. The scope limitations were due to the Plan's records and procedures not being adequate to assure the completeness of participants' data on which contributions and benefit payments were determined, the Administrative Committee had not engaged me to perform, nor did I perform any other auditing procedures with respect to participants' data maintained by the sponsor or individual participants at that time. Subsequent to October 14, 2008 I was engaged, and did perform additional auditing procedures sufficient to remove the necessity for the additional disclaimer.

Because of the significance of the information that I did not audit, I am unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Income Security Act of 1974.



Jeffrey S. Polinchock, CPA
Golden Valley, Minnesota

April 30, 2010

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
ASSETS		
Investments		
Mutual funds	\$ 11,648,318	\$ 9,933,147
Money market funds	-	1,130,846
Loans to participants	130,873	144,995
Total Assets	<u>11,779,191</u>	<u>11,208,988</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 11,779,191</u>	<u>\$ 11,208,988</u>

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended December 31, 2006 and 2005

	<u>2006</u>	<u>2005</u>
ADDITIONS		
Additions to Net Assets Attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,515,744	\$ 673,909
Interest and dividends	8,137	25,655
	<u>1,523,881</u>	<u>699,564</u>
Contributions:		
Participants	1,285,159	1,166,473
Employer	254,619	222,391
Rollovers	122,338	73,456
	<u>1,662,116</u>	<u>1,462,320</u>
Total additions	<u>3,185,997</u>	<u>2,161,884</u>
DEDUCTIONS		
Deductions from Net Assets Attributed to:		
Benefits paid to participants	2,599,627	976,517
Loan distributions	-	6,827
Administrative expenses	16,167	1,306
	<u>2,615,794</u>	<u>984,650</u>
Total deductions	<u>2,615,794</u>	<u>984,650</u>
Net increase	570,203	1,177,234
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	11,208,988	10,031,754
End of Year	<u>\$ 11,779,191</u>	<u>\$ 11,208,988</u>

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE - 1 DESCRIPTION OF PLAN

The following description of the CBSA and Affiliates (Company) 401(k) Savings Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of the Company who have six months of service and are age twenty and one-half or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute up to the maximum amount, as allowed by law, of pretax annual compensation. Participants may also contribute amounts representing distributions from other qualified plans. Additionally, participants age 50 or older may contribute catch-up contributions, also up to the maximum amount allowed by law. Participants direct the investment of their contributions into various investment options offered by the Plan. The Company contributes 25% of the first 6% of compensation that a participant contributes to the Plan. Additional profit sharing may be contributed at the option of the Company's board of directors.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocation of the Company's contribution and Plan earnings and charged with an allocation of administrative expenses. Allocations are based on participant earnings and account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in both their contributions and the Company's contributions plus actual earnings thereon.

Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a fixed rate which is 2% above the prime rate at the date the loan is originated. Interest rates currently range from 6% to 9.25%. Scheduled principal and interest payments will be made through payroll deductions.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account or monthly, quarterly, semi-annual or annual installments or annuity payments.

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE - 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates

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

Investment Valuation and Income Recognition

The Plan's investments in mutual funds are stated at fair value as determined by the trustees, using market quotations and other available information. Money market funds and participant loans are valued at cost, which approximates fair value.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits

Benefits are recorded when paid.

NOTE - 3 INVESTMENTS

The following presents investments that represent 5 percent or more of the Plan's net assets at December 31, 2006 and 2005:

	2006	2005
Putnam Asset Allocation Balanced Fd CL R	\$ 6,958,945	\$ -
Putnam Asset Allocation Growth Portfolio Fd CL R	2,681,997	-
American Funds - Fundamental Investors	-	1,712,095
American Funds - Growth Fund of America	-	1,310,006
American Funds - The Income Fund of America	-	1,085,367
American Funds - New Perspective Fund	-	2,045,397
American Funds - U.S. Government Securities Fund	-	654,084
Franklin Mutual European Fund	-	733,145
PIMCO Renaissance Fund	-	1,078,190
American Funds - The Cash Management Trust of America	-	1,130,846

During 2006 and 2005, the Plan's investments in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$1,515,744 and \$673,909.

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE - 4 INFORMATION PREPARED AND CERTIFIED BY THE TRUSTEE

Capital Bank and Trust Company was the trustee of the Plan's assets and managed and executed all investment transactions during 2005 through March of 2006. In March of 2006 the trustee was changed to Mid Atlantic Trust Company.

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and disclosure under ERISA. Accordingly, Capital Bank and Trust Company and Mid Atlantic Trust Company have certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate with respect to investments:

Investments at fair value

Net appreciation in fair value of investments

Interest and dividends

Schedule of assets (held at end of year)

The Plan's independent public accountant did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

NOTE - 5 PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. All participants are 100% vested in their account balances.

NOTE - 6 TAX STATUS

The Plan has adopted the Ceridian Retirement Plan Services Nonstandardized 401(K) Plan prototype plan document, without modification. The Plan's sponsor is relying on the Internal Revenue Service determination letter issued for the prototype plan and believes the Plan is operating in accordance with the intended status.

NOTE - 7 SUBSEQUENT EVENT

Effective September 4, 2007 the plan plan sponsor adopted a resolution to merge the assets of CBSA & Associates 401(k) Savings Plan into the Prodigy Health Group, Inc. 401(k) Savings Plan

CBSA AND AFFILIATES 401(k) SAVINGS PLAN

EIN: 41-1704028 Plan: 001

**Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year)
December 31, 2006**

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost **	Current Value	
Aim Invesco S & P Index Fund Invest CL	Mutual Fund		\$	107,231
AllianceBernstein Intl Growth Fund CI A	Mutual Fund			286,700
American Funds Bond Fund of America CI R4	Mutual Fund			124,958
Federated Capital Preservation CL K	Mutual Fund			57,817
American Funds Cap World Growth & Income CL R4	Mutual Fund			264,479
Columbia Small Cap Value Fd II CL A	Mutual Fund			59,428
Davis NY Venture CI R	Mutual Fund			93,573
Federated Kaufmann Small Cap Fund A	Mutual Fund			27,086
Fidelity Adv Lev Company Stock A	Mutual Fund			174,942
Fidelity Adv Diversified Intl Fund CL A	Mutual Fund			133,559
American Fund Growth Fund of American CL R4	Mutual Fund			231,965
Munder Midcap Select Fund CL A	Mutual Fund			87,297
Oppenheimer Main Street Opportunity Fd CI A	Mutual Fund			51,105
Putnam Asset Allocation Conservative Fd CL R	Mutual Fund			307,237
Putnam Asset Allocation Growth Portfolio Fd CL R	Mutual Fund			2,681,997
Putnam Asset Allocation Balanced Fd CL R	Mutual Fund			6,958,945
				<hr/>
* Participant Loans	6% - 9.25% interest, collateralized by account balance			130,873
				<hr/>
				\$ 11,779,191

* Represents party-in-interest to the Plan.

** Cost information is not required as all investments are participant directed.

CBSA AND AFFILIATES 401(K) SAVINGS PLAN

EIN: 41-1704028 Plan: 001

**Schedule H, Line 4(j) - Schedule of Reportable Transactions
December 31, 2006**

Identity of party involved (a)	Description of assets (include interest rate and maturity in case of a loan) (b)	Purchase Price (c)	Selling Price (d)	Lease rental (e)	Expense incurred with transaction (f)	Cost of assets (g)	Current value of asset on transaction date (h)	Net gain or (lose) (i)
American Funds Growth Fund R2			\$1,374,663			\$1,122,346	\$1,374,663	\$252,317
American Funds New Perspective R2			1,990,536			1,669,754	1,990,536	320,782
Allianz OpCap Renaissance Fund-A			1,013,125			1,037,789	1,013,125	(24,664)
American Funds Fundamental Inv R2			1,754,481			1,365,524	1,754,481	388,957
Mutual European Fund-A			795,092			626,793	795,092	168,299
American Funds Income Fund			1,120,952			1,036,939	1,120,952	84,013
American Funds US Govt Secur R2			656,615			672,350	656,615	(15,735)
American Funds Cash Mgmt Trst R2			1,164,895			1,164,895	1,164,895	-
Putnam Asset Allocation Growth Portfolio Fd CL R		1,874,419				1,874,419	1,874,419	-
Putnam Asset Allocation Balanced Fd CL R		11,233,245				11,233,245	11,233,245	-
Putnam Asset Allocation Growth Portfolio Fd CL R			1,874,419			1,877,679	1,874,419	(3,260)