

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), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2009</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning <u>06/01/2009</u> and ending <u>05/31/2010</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input checked="" type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>LEMASTER & DANIELS 401(K) PLAN</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>06/01/1992</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>06/01/1992</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>06/01/1992</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>LEMASTER & DANIELS, PLLC</u> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <u>601 WEST RIVERSIDE AVE</u> <u>SUITE 700</u> <u>SPOKANE, WA 99201</u> </div> <div style="width: 45%;"> <u>601 WEST RIVERSIDE AVE</u> <u>SUITE 700</u> <u>SPOKANE, WA 99201</u> </div> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>91-0292442</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>509-624-4315</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541211</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>91-0292442</u>	2c Sponsor's telephone number <u>509-624-4315</u>	2d Business code (see instructions) <u>541211</u>	
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2c Sponsor's telephone number <u>509-624-4315</u>					
2d Business code (see instructions) <u>541211</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.	02/09/2011	CLINTON MARVEL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") LEMASTER & DANIELS, PLLC 601 WEST RIVERSIDE AVE SUITE 700 SPOKANE, WA 99201	3b Administrator's EIN 91-0292442 3c Administrator's telephone number 509-624-4315
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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
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5 Total number of participants at the beginning of the plan year	5	434
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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	322
b Retired or separated participants receiving benefits.....	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	93
d Subtotal. Add lines 6a , 6b , and 6c	6d	418
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	1
f Total. Add lines 6d and 6e	6f	419
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	345
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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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 2K 2T 2R

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) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> 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 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
		2009
		This Form is Open to Public Inspection.
For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010		
A Name of plan LEMASTER & DANIELS 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 LEMASTER & DANIELS, PLLC	D Employer Identification Number (EIN) 91-0292442	

Part I	Service Provider Information (see instructions)
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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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Enter name and EIN or address of person who provided you disclosure 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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 71 60	RECORDKEEPER	3091	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ALLNZ NFJ DIV VAL AD - BOSTON FINAN 04-2526037	0.35%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AM CENT REAL EST INV - AMERICAN CEN 44-0619208	0.35%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
AMCENT INFL-ADJBD IV - AMERICAN CEN 44-0619208	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
MSIF MID CAP GRTH P - JPMORGAN INVE 22-2382028	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
OAKMARK EQ & INC I - BOSTON FINANCI 04-2526037	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
PIMCO TOT RETURN ADM - BOSTON FINAN 04-2526037	0.25%	

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
RAINIER LARGE CAP EQ - US BANCORP F 39-0281260	0.40%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ROYCE PA MUTUAL SVC - BOSTON FINANC 04-2526037	0.45%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
RS EMERGING MKTS A - BOSTON FINANC 04-2526037	0.55%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
RVS MID CAP VALUE R4 - RIVERSOURCE 13-3180631	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
THORNBURG INT VAL R5 - BOSTON FINAN 04-2526037	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
VICTORY DIVERS STK A - CITI FUND SE 31-1249295	0.35%	

(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010		
A Name of plan LEMASTER & DANIELS 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 LEMASTER & DANIELS, PLLC	D Employer Identification Number (EIN) 91-0292442	

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	761114	8883
(2) Participant contributions	1b(2)	16161	22000
(3) Other.....	1b(3)		
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)	21314	66226
(9) Value of interest in common/collective trusts.....	1c(9)		
(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)	22582506	27022441
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	53567	570986

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	23434662	27690536

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		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	23434662	27690536
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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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	325638	
(B) Participants	2a(1)(B)	1617165	
(C) Others (including rollovers)	2a(1)(C)	47795	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1990598
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)	1569	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		1569
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	193	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	673421	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		673614
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	150929	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	136671	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		14258

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)	-14584	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-14584
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		3017202
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		5682657

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1423728	
(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)		1423728
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	3055	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3055
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1426783

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4255874
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: VOLDAL WARTELE & CO. P.S.

(2) EIN: 91-1007261

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?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

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.

For calendar plan year 2009 or fiscal plan year beginning 06/01/2009 and ending 05/31/2010

A Name of plan <u>LEMASTER & DANIELS 401(K) 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>LEMASTER & DANIELS, PLLC</u>	D Employer Identification Number (EIN) <u>91-0292442</u>

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	<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>04-6568107</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)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> 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.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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): _____

LEMASTER & DANIELS 401(K) PLAN
FINANCIAL STATEMENTS
Year Ended May 31, 2010

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VOLDAL WARTELLE & CO., P.S.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Plan Administrator LeMaster & Daniels 401(k) Plan

We were engaged to audit the financial statements of LeMaster & Daniels 401(k) Plan (the Plan) as of May 31, 2010 and 2009, and for the year ended May 31, 2010, and the supplemental schedule as of May 31, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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 6, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 May 31, 2010 and 2009, and for the year ended May 31, 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Voldal Wartelle & Co., P.S.

December 15, 2010

LEMASTER & DANIELS 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
May 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
ASSETS:		
Investments, at fair value:		
Mutual funds	\$ 27,022,441	\$ 22,582,506
Self-directed brokerage accounts	570,986	53,567
Participant loans	<u>66,226</u>	<u>21,314</u>
	27,659,653	22,657,387
Contributions receivable:		
Participant	22,000	16,161
Employer	<u>8,883</u>	<u>761,114</u>
Total assets	27,690,536	23,434,662
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 27,690,536</u></u>	<u><u>\$ 23,434,662</u></u>

The accompanying notes are an integral part of these financial statements.

LEMASTER & DANIELS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended May 31, 2010

ADDITIONS:

Investment income:

Net appreciation in fair value of investments	\$ 3,690,490
Interest income on participant loans	<u>1,569</u>
	3,692,059

Contributions:

Participant salary deferrals	1,617,165
Employer	325,638
Participant rollovers from other qualified plans	<u>47,795</u>
	<u>1,990,598</u>

Total additions	5,682,657
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DEDUCTIONS:

Benefits paid to participants	1,423,728
Administrative expenses	<u>3,055</u>
Total deductions	<u>1,426,783</u>

NET INCREASE	4,255,874
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>23,434,662</u>
End of year	<u>\$ 27,690,536</u>

The accompanying notes are an integral part of these financial statements.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
Year Ended May 31, 2010

1. PLAN DESCRIPTION

The following description of the LeMaster & Daniels 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

General - The Plan is a defined contribution plan covering all eligible employees of LeMaster & Daniels, PLLC (LD), and its affiliates Prospera Wealth Management, LLC and TROI, LLC (collectively, the Employer). LD is the plan sponsor and plan administrator. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility - Employees who are 21 years of age or older shall be eligible to participate in and enter the Plan upon their hire date by making salary deferral contributions. Employees who have attained the age of 21 and completed one year of service, consisting of 1,000 service hours or more, shall be eligible to receive Employer matching contributions. Employees who have attained the age of 21 and completed two years of service, consisting of 1,000 hours of service or more each year, shall be eligible to participate in Employer profit sharing contributions. A participant must be employed on the last day of the plan year to be eligible to receive an allocation of the profit sharing contribution, unless the participant has terminated due to retirement after reaching age 59½, disability or death. Entry dates for Employer matching and profit sharing contributions are June 1, September 1, December 1, and March 1 coinciding with or immediately following the date that eligibility requirements are met.

Participant contributions - Plan participants may contribute up to 90% of their eligible compensation to the Plan, subject to certain limitations as defined by the Internal Revenue Code (the Code). Participants may elect to categorize a portion or all of their contribution under the Plan's Roth deferral feature. Eligible participants may also make "catch-up" contributions subject to certain limitations as defined by the Code. These salary deferral contributions are funded to the Plan following each pay date. The Plan also allows rollover contributions from other qualified plans.

Employer contributions - The Employer makes matching contributions to the Plan equal to 25% of salary deferral amounts contributed by each participant up to 12% of the participant's compensation, resulting in a maximum Employer matching contribution of 3% of the participant's compensation. At its discretion, the Employer may also make a profit sharing contribution, subject to the approval of the LD Executive Committee. The maximum profit sharing contribution is a percentage of eligible compensation, as determined by the Executive Committee, up to the taxable wage base defined by the Code, plus 5.7% of compensation in excess of the taxable wage base defined by the Code. For the year ended May 31, 2010, the Employer elected to not fund a profit sharing contribution into the Plan.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

1. PLAN DESCRIPTION, continued

Participant loans - The Plan may make hardship loans to participants of up to 50% of their account balance upon approval by the Plan's administrator. The minimum loan amount is \$1,000 and a participant's outstanding loan balance may not exceed \$50,000. Such loans shall bear interest at reasonable rates. At May 31, 2010, 4.25% interest is being charged on current loans with payments due through December 2019. Principal and interest payments are received through participant payroll deductions.

Vesting - Participants are fully vested in all amounts contributed to their accounts.

Participant accounts - Each participant's account is credited with the participant's contributions, the Employer's contributions, if applicable, and earnings on account balances and is charged with certain administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Participants may direct the investment of their account balances to any combination of the Plan's investment options. Participants may also invest all or part of their account balances in self-directed brokerage accounts.

Payment of benefits - Upon termination of service, including termination due to death, disability, or attainment of retirement age, participants meeting specific criteria may elect to receive benefits in the form of lump-sum or installment payments over a period not exceeding the participant's life expectancy. Distributions may be made in installments to comply with required minimum distribution rules. In addition, eligible participants may receive in-service distributions, including distributions for financial hardship.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The financial statements of the Plan are presented on the accrual basis of accounting.

Investment valuation and income recognition - Investments are reported at fair value. 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. Participant loans are valued at their outstanding balances, which approximates fair value. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold during the year as well as those held at year end.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Benefit payments - Benefits are recorded when paid to the participants.

Administrative expenses - Fees associated with self-directed brokerage accounts (SDBA) are deducted from the related participants' accounts. In addition, certain asset-based fees are deducted directly from each participant's investment returns. The Plan also allows the Employer the discretion to pay administrative expenses of the Plan. During the year ended May 31, 2010, certain administrative expenses of the Plan were paid by the Employer. Any fees paid directly by the Employer are not included in the financial statements.

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

Subsequent events - The Plan has evaluated subsequent events through December 15, 2010, the date the financial statements were available to be issued.

3. FEDERAL INCOME TAX STATUS

On June 24, 2009, the Plan adopted a Fidelity Management Trust Company (Fidelity) volume submitter plan that received an opinion letter dated March 31, 2008, in which the Internal Revenue Service (IRS) stated that the volume submitter plan, as then designed, complied with the applicable requirements of the Code. Previously, the Employer had adopted a Fidelity prototype non-standardized profit sharing plan that received an opinion letter dated October 9, 2003, in which the IRS stated that the prototype plan, as then designed, complied with the applicable requirements of the Code. The volume submitter plan on which the Plan is based has been amended since receiving the letter. However, the Plan's management believes that the Plan continues to be designed and operated in compliance with the applicable requirements of the Code.

4. PARTY-IN-INTEREST TRANSACTIONS

The Plan's assets include investments managed by Fidelity. Therefore, transactions involving these investments are party-in-interest transactions under ERISA. In addition, participant loans held by the Plan also are party-in-interest transactions under ERISA.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- 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 market 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 measurement.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2010 and 2009.

- *Mutual funds:* Valued at the net asset value of shares held by the Plan.
- *Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.
- *Certificates of deposit:* Valued based on the discounted value of contractual cash flows using interest rates being offered on certificates with similar maturities.
- *Participant loans:* Valued at amortized cost, which approximates fair value.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS, continued

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2010 and 2009:

Assets at Fair Value as of May 31, 2010				
	Level 1	Level 2	Level 3	Total
Investment:				
Mutual funds:				
Target date	\$ 8,301,418	\$ -	\$ -	\$ 8,301,418
Intermediate-term bond	5,331,962	-	-	5,331,962
Money market	2,848,459	-	-	2,848,459
Large blend	2,067,455	-	-	2,067,455
Foreign large growth	1,626,168	-	-	1,626,168
Small blend	1,542,446	-	-	1,542,446
High yield bond	1,126,416	-	-	1,126,416
Small growth	1,088,446	-	-	1,088,446
Large value	929,098	-	-	929,098
Large growth	918,448	-	-	918,448
Mid-Cap blend	411,587	-	-	411,587
Diversified emerging markets	326,001	-	-	326,001
Mid-Cap growth	238,562	-	-	238,562
Intermediate growth	91,925	-	-	91,925
Mid-Cap value	77,354	-	-	77,354
Foreign large blend	56,701	-	-	56,701
Inflation protected	38,001	-	-	38,001
Retirement income	1,994	-	-	1,994
SDBA:				
Certificates of deposit	-	365,421	-	365,421
Money market	114,642	-	-	114,642
Common stocks	90,923	-	-	90,923
Participant loans	-	-	66,226	66,226
	<u>\$ 27,228,006</u>	<u>\$ 365,421</u>	<u>\$ 66,226</u>	<u>\$ 27,659,653</u>

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS, continued

Assets at Fair Value as of May 31, 2009				
	Level 1	Level 2	Level 3	Total
Investment:				
Mutual funds:				
Target date	\$ 7,091,361	\$ -	\$ -	\$ 7,091,361
Money market	4,266,190	-	-	4,266,190
Intermediate-term bond	2,283,788	-	-	2,283,788
Foreign large growth	1,807,990	-	-	1,807,990
Large blend	1,510,566	-	-	1,510,566
Small blend	1,419,744	-	-	1,419,744
Small growth	975,617	-	-	975,617
Large value	902,377	-	-	902,377
Large growth	898,795	-	-	898,795
High yield bond	691,357	-	-	691,357
Intermediate government	283,859	-	-	283,859
Mid-Cap blend	280,634	-	-	280,634
Mid-Cap growth	78,743	-	-	78,743
Diversified emerging markets	47,500	-	-	47,500
Mid-Cap value	42,364	-	-	42,364
Retirement income	1,515	-	-	1,515
Foreign large blend	106	-	-	106
SDBA - Cash	53,567	-	-	53,567
Participant loans	-	-	21,314	21,314
	<u>\$ 22,636,073</u>	<u>\$ -</u>	<u>\$ 21,314</u>	<u>\$ 22,657,387</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 for the year ended May 31, 2010.

Participant loans:	
Balance as of June 1, 2009	\$ 21,314
Issuances, repayments, and settlements, net	<u>44,912</u>
Balance as of May 31, 2010	<u>\$ 66,226</u>

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

6. INVESTMENTS

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity, except for comparing such information certified by Fidelity to information included in the Plan's financial statements and supplemental schedule.

Statements of net assets available for benefits:

	<u>May 31,</u>	
	<u>2010</u>	<u>2009</u>
Mutual funds	\$ 27,022,441	\$ 22,582,506
Self-directed brokerage accounts	570,986	53,567
Participant loans	66,226	21,314

Statement of changes in net assets available for benefits:

	<u>2010</u>
Net appreciation in fair value of investments	\$ 3,690,490
Interest income on participant loans	1,569

Net appreciation (depreciation) related to the Plan's investments includes realized and unrealized gains (losses), interest, and dividends for the year ended May 31, 2010 as follows:

Mutual funds	\$ 3,690,623
Common stocks	24,446
Certificates of deposit	<u>(24,579)</u>
	<u>\$ 3,690,490</u>

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

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

6. INVESTMENTS, continued

The following individual investments represented 5% or more of the Plan's net assets at May 31, 2010 and 2009:

May 31, 2010:

Mutual funds:

Fidelity:

Retirement Money Market Portfolio	\$ 2,848,459
Freedom 2040 Fund	2,545,412
Freedom 2020 Fund	2,335,048
Freedom 2030 Fund	2,107,858
PIMCO Total Return Admin Fund	5,331,962
Thornburg International Value Fund	1,626,168
Spartan Extended Market Index Fund	1,542,446

May 31, 2009:

Mutual funds:

Fidelity:

Retirement Money Market Portfolio	\$ 4,266,190
Freedom 2040 Fund	2,168,969
Freedom 2030 Fund	2,010,048
Freedom 2020 Fund	1,932,071
PIMCO Total Return Admin Fund	2,283,788
Thornburg International Value Fund	1,807,990
Spartan Extended Market Index Fund	1,419,744

7. SUBSEQUENT EVENTS

On August 5, 2010, it was announced that the Employer was being acquired by LarsonAllen LLP effective November 1, 2010. As a result of this transaction, the Executive Committee of the Employer elected to terminate the Plan effective December 31, 2010. Former participants of the Plan are immediately eligible to participate in the LarsonAllen LLP Profit Sharing 401(k) Plan. Participants may elect either a direct rollover into the LarsonAllen LLP Profit Sharing 401(k) Plan, a full distribution, or individual retirement account rollover.

SUPPLEMENTAL SCHEDULE

LEMASTER & DANIELS 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
May 31, 2010

EIN: 91 - 0292442
Plan Number: 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
	Fidelity:			
*	Retirement Money Market Portfolio	Mutual Fund	**	\$ 2,848,459
*	Freedom 2040 Fund	Mutual Fund	**	2,545,412
*	Freedom 2020 Fund	Mutual Fund	**	2,335,048
*	Freedom 2030 Fund	Mutual Fund	**	2,107,858
*	High Income Fund	Mutual Fund	**	1,126,416
*	Freedom 2015 Fund	Mutual Fund	**	814,844
*	Freedom 2010 Fund	Mutual Fund	**	369,776
*	Government Income Fund	Mutual Fund	**	91,925
*	Freedom 2025 Fund	Mutual Fund	**	55,218
*	Freedom 2045 Fund	Mutual Fund	**	32,609
*	Freedom 2035 Fund	Mutual Fund	**	27,447
*	Freedom 2050 Fund	Mutual Fund	**	11,145
*	Freedom 2000 Fund	Mutual Fund	**	2,061
*	Freedom Income Fund	Mutual Fund	**	1,994
	PIMCO Total Return Admin Fund	Mutual Fund	**	5,331,962
	Thornburg International Value Fund	Mutual Fund	**	1,626,168
	Spartan Extended Market Index Fund	Mutual Fund	**	1,542,446
	Spartan 500 Index Fund	Mutual Fund	**	1,314,058
	Royce Pennsylvania Mutual Fund	Mutual Fund	**	1,088,446
	Allianz NFJ Dividend Value Fund	Mutual Fund	**	929,098
	Rainier Large Cap Equity Fund	Mutual Fund	**	918,448
	The Oakmark Equity and Income Fund	Mutual Fund	**	547,883
	American Century Real Estate Fund	Mutual Fund	**	411,587
	RS Emerging Markets Fund	Mutual Fund	**	326,001
	Morgan Stanley Institutional Trust Mid Cap Growth Fund	Mutual Fund	**	238,562
	Victory Diversified Stock Fund	Mutual Fund	**	205,514
	Riversource Mid-Cap Value Fund	Mutual Fund	**	77,354
	Spartan International Index Fund	Mutual Fund	**	56,701
	American Century Inflation-Adjusted Bond Inv	Mutual Fund	**	<u>38,001</u>
				27,022,441
	Self-Directed Brokerage Accounts:			
*	Fidelity Brokerage Link	Various	**	570,986
*	Participant Loans	Interest rates of 4.25%; Maturity dates to December 2019	-	<u>66,226</u>
				<u>\$ 27,659,653</u>

* Represents a party-in-interest to the Plan.

** Cost information for participant directed investments is not required to be disclosed.

LEMASTER & DANIELS 401(K) PLAN
FINANCIAL STATEMENTS
Year Ended May 31, 2010

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VOLDAL WARTELLE & CO., P.S.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Plan Administrator LeMaster & Daniels 401(k) Plan

We were engaged to audit the financial statements of LeMaster & Daniels 401(k) Plan (the Plan) as of May 31, 2010 and 2009, and for the year ended May 31, 2010, and the supplemental schedule as of May 31, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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 6, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 May 31, 2010 and 2009, and for the year ended May 31, 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Voldal Wartelle & Co., P.S.

December 15, 2010

LEMASTER & DANIELS 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
May 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
ASSETS:		
Investments, at fair value:		
Mutual funds	\$ 27,022,441	\$ 22,582,506
Self-directed brokerage accounts	570,986	53,567
Participant loans	<u>66,226</u>	<u>21,314</u>
	27,659,653	22,657,387
Contributions receivable:		
Participant	22,000	16,161
Employer	<u>8,883</u>	<u>761,114</u>
Total assets	27,690,536	23,434,662
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 27,690,536</u></u>	<u><u>\$ 23,434,662</u></u>

The accompanying notes are an integral part of these financial statements.

LEMASTER & DANIELS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended May 31, 2010

ADDITIONS:

Investment income:

Net appreciation in fair value of investments	\$ 3,690,490
Interest income on participant loans	<u>1,569</u>
	3,692,059

Contributions:

Participant salary deferrals	1,617,165
Employer	325,638
Participant rollovers from other qualified plans	<u>47,795</u>
	1,990,598

Total additions	5,682,657
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DEDUCTIONS:

Benefits paid to participants	1,423,728
Administrative expenses	<u>3,055</u>
Total deductions	<u>1,426,783</u>

NET INCREASE	4,255,874
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>23,434,662</u>
End of year	<u>\$ 27,690,536</u>

The accompanying notes are an integral part of these financial statements.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
Year Ended May 31, 2010

1. PLAN DESCRIPTION

The following description of the LeMaster & Daniels 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

General - The Plan is a defined contribution plan covering all eligible employees of LeMaster & Daniels, PLLC (LD), and its affiliates Prospera Wealth Management, LLC and TROI, LLC (collectively, the Employer). LD is the plan sponsor and plan administrator. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility - Employees who are 21 years of age or older shall be eligible to participate in and enter the Plan upon their hire date by making salary deferral contributions. Employees who have attained the age of 21 and completed one year of service, consisting of 1,000 service hours or more, shall be eligible to receive Employer matching contributions. Employees who have attained the age of 21 and completed two years of service, consisting of 1,000 hours of service or more each year, shall be eligible to participate in Employer profit sharing contributions. A participant must be employed on the last day of the plan year to be eligible to receive an allocation of the profit sharing contribution, unless the participant has terminated due to retirement after reaching age 59½, disability or death. Entry dates for Employer matching and profit sharing contributions are June 1, September 1, December 1, and March 1 coinciding with or immediately following the date that eligibility requirements are met.

Participant contributions - Plan participants may contribute up to 90% of their eligible compensation to the Plan, subject to certain limitations as defined by the Internal Revenue Code (the Code). Participants may elect to categorize a portion or all of their contribution under the Plan's Roth deferral feature. Eligible participants may also make "catch-up" contributions subject to certain limitations as defined by the Code. These salary deferral contributions are funded to the Plan following each pay date. The Plan also allows rollover contributions from other qualified plans.

Employer contributions - The Employer makes matching contributions to the Plan equal to 25% of salary deferral amounts contributed by each participant up to 12% of the participant's compensation, resulting in a maximum Employer matching contribution of 3% of the participant's compensation. At its discretion, the Employer may also make a profit sharing contribution, subject to the approval of the LD Executive Committee. The maximum profit sharing contribution is a percentage of eligible compensation, as determined by the Executive Committee, up to the taxable wage base defined by the Code, plus 5.7% of compensation in excess of the taxable wage base defined by the Code. For the year ended May 31, 2010, the Employer elected to not fund a profit sharing contribution into the Plan.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

1. PLAN DESCRIPTION, continued

Participant loans - The Plan may make hardship loans to participants of up to 50% of their account balance upon approval by the Plan's administrator. The minimum loan amount is \$1,000 and a participant's outstanding loan balance may not exceed \$50,000. Such loans shall bear interest at reasonable rates. At May 31, 2010, 4.25% interest is being charged on current loans with payments due through December 2019. Principal and interest payments are received through participant payroll deductions.

Vesting - Participants are fully vested in all amounts contributed to their accounts.

Participant accounts - Each participant's account is credited with the participant's contributions, the Employer's contributions, if applicable, and earnings on account balances and is charged with certain administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Participants may direct the investment of their account balances to any combination of the Plan's investment options. Participants may also invest all or part of their account balances in self-directed brokerage accounts.

Payment of benefits - Upon termination of service, including termination due to death, disability, or attainment of retirement age, participants meeting specific criteria may elect to receive benefits in the form of lump-sum or installment payments over a period not exceeding the participant's life expectancy. Distributions may be made in installments to comply with required minimum distribution rules. In addition, eligible participants may receive in-service distributions, including distributions for financial hardship.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The financial statements of the Plan are presented on the accrual basis of accounting.

Investment valuation and income recognition - Investments are reported at fair value. 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. Participant loans are valued at their outstanding balances, which approximates fair value. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold during the year as well as those held at year end.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Benefit payments - Benefits are recorded when paid to the participants.

Administrative expenses - Fees associated with self-directed brokerage accounts (SDBA) are deducted from the related participants' accounts. In addition, certain asset-based fees are deducted directly from each participant's investment returns. The Plan also allows the Employer the discretion to pay administrative expenses of the Plan. During the year ended May 31, 2010, certain administrative expenses of the Plan were paid by the Employer. Any fees paid directly by the Employer are not included in the financial statements.

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

Subsequent events - The Plan has evaluated subsequent events through December 15, 2010, the date the financial statements were available to be issued.

3. FEDERAL INCOME TAX STATUS

On June 24, 2009, the Plan adopted a Fidelity Management Trust Company (Fidelity) volume submitter plan that received an opinion letter dated March 31, 2008, in which the Internal Revenue Service (IRS) stated that the volume submitter plan, as then designed, complied with the applicable requirements of the Code. Previously, the Employer had adopted a Fidelity prototype non-standardized profit sharing plan that received an opinion letter dated October 9, 2003, in which the IRS stated that the prototype plan, as then designed, complied with the applicable requirements of the Code. The volume submitter plan on which the Plan is based has been amended since receiving the letter. However, the Plan's management believes that the Plan continues to be designed and operated in compliance with the applicable requirements of the Code.

4. PARTY-IN-INTEREST TRANSACTIONS

The Plan's assets include investments managed by Fidelity. Therefore, transactions involving these investments are party-in-interest transactions under ERISA. In addition, participant loans held by the Plan also are party-in-interest transactions under ERISA.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- 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 market 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 measurement.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2010 and 2009.

- *Mutual funds:* Valued at the net asset value of shares held by the Plan.
- *Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.
- *Certificates of deposit:* Valued based on the discounted value of contractual cash flows using interest rates being offered on certificates with similar maturities.
- *Participant loans:* Valued at amortized cost, which approximates fair value.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS, continued

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2010 and 2009:

Assets at Fair Value as of May 31, 2010				
	Level 1	Level 2	Level 3	Total
Investment:				
Mutual funds:				
Target date	\$ 8,301,418	\$ -	\$ -	\$ 8,301,418
Intermediate-term bond	5,331,962	-	-	5,331,962
Money market	2,848,459	-	-	2,848,459
Large blend	2,067,455	-	-	2,067,455
Foreign large growth	1,626,168	-	-	1,626,168
Small blend	1,542,446	-	-	1,542,446
High yield bond	1,126,416	-	-	1,126,416
Small growth	1,088,446	-	-	1,088,446
Large value	929,098	-	-	929,098
Large growth	918,448	-	-	918,448
Mid-Cap blend	411,587	-	-	411,587
Diversified emerging markets	326,001	-	-	326,001
Mid-Cap growth	238,562	-	-	238,562
Intermediate growth	91,925	-	-	91,925
Mid-Cap value	77,354	-	-	77,354
Foreign large blend	56,701	-	-	56,701
Inflation protected	38,001	-	-	38,001
Retirement income	1,994	-	-	1,994
SDBA:				
Certificates of deposit	-	365,421	-	365,421
Money market	114,642	-	-	114,642
Common stocks	90,923	-	-	90,923
Participant loans	-	-	66,226	66,226
	<u>\$ 27,228,006</u>	<u>\$ 365,421</u>	<u>\$ 66,226</u>	<u>\$ 27,659,653</u>

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS, continued

	Assets at Fair Value as of May 31, 2009			
	Level 1	Level 2	Level 3	Total
Investment:				
Mutual funds:				
Target date	\$ 7,091,361	\$ -	\$ -	\$ 7,091,361
Money market	4,266,190	-	-	4,266,190
Intermediate-term bond	2,283,788	-	-	2,283,788
Foreign large growth	1,807,990	-	-	1,807,990
Large blend	1,510,566	-	-	1,510,566
Small blend	1,419,744	-	-	1,419,744
Small growth	975,617	-	-	975,617
Large value	902,377	-	-	902,377
Large growth	898,795	-	-	898,795
High yield bond	691,357	-	-	691,357
Intermediate government	283,859	-	-	283,859
Mid-Cap blend	280,634	-	-	280,634
Mid-Cap growth	78,743	-	-	78,743
Diversified emerging markets	47,500	-	-	47,500
Mid-Cap value	42,364	-	-	42,364
Retirement income	1,515	-	-	1,515
Foreign large blend	106	-	-	106
SDBA - Cash	53,567	-	-	53,567
Participant loans	-	-	21,314	21,314
	<u>\$ 22,636,073</u>	<u>\$ -</u>	<u>\$ 21,314</u>	<u>\$ 22,657,387</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 for the year ended May 31, 2010.

Participant loans:	
Balance as of June 1, 2009	\$ 21,314
Issuances, repayments, and settlements, net	<u>44,912</u>
Balance as of May 31, 2010	<u>\$ 66,226</u>

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

6. INVESTMENTS

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity, except for comparing such information certified by Fidelity to information included in the Plan's financial statements and supplemental schedule.

Statements of net assets available for benefits:

	<u>May 31,</u>	
	<u>2010</u>	<u>2009</u>
Mutual funds	\$ 27,022,441	\$ 22,582,506
Self-directed brokerage accounts	570,986	53,567
Participant loans	66,226	21,314

Statement of changes in net assets available for benefits:

	<u>2010</u>
Net appreciation in fair value of investments	\$ 3,690,490
Interest income on participant loans	1,569

Net appreciation (depreciation) related to the Plan's investments includes realized and unrealized gains (losses), interest, and dividends for the year ended May 31, 2010 as follows:

Mutual funds	\$ 3,690,623
Common stocks	24,446
Certificates of deposit	<u>(24,579)</u>
	<u>\$ 3,690,490</u>

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

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

6. INVESTMENTS, continued

The following individual investments represented 5% or more of the Plan's net assets at May 31, 2010 and 2009:

May 31, 2010:

Mutual funds:

Fidelity:

Retirement Money Market Portfolio	\$ 2,848,459
Freedom 2040 Fund	2,545,412
Freedom 2020 Fund	2,335,048
Freedom 2030 Fund	2,107,858
PIMCO Total Return Admin Fund	5,331,962
Thornburg International Value Fund	1,626,168
Spartan Extended Market Index Fund	1,542,446

May 31, 2009:

Mutual funds:

Fidelity:

Retirement Money Market Portfolio	\$ 4,266,190
Freedom 2040 Fund	2,168,969
Freedom 2030 Fund	2,010,048
Freedom 2020 Fund	1,932,071
PIMCO Total Return Admin Fund	2,283,788
Thornburg International Value Fund	1,807,990
Spartan Extended Market Index Fund	1,419,744

7. SUBSEQUENT EVENTS

On August 5, 2010, it was announced that the Employer was being acquired by LarsonAllen LLP effective November 1, 2010. As a result of this transaction, the Executive Committee of the Employer elected to terminate the Plan effective December 31, 2010. Former participants of the Plan are immediately eligible to participate in the LarsonAllen LLP Profit Sharing 401(k) Plan. Participants may elect either a direct rollover into the LarsonAllen LLP Profit Sharing 401(k) Plan, a full distribution, or individual retirement account rollover.

SUPPLEMENTAL SCHEDULE

LEMASTER & DANIELS 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
May 31, 2010

EIN: 91 - 0292442
Plan Number: 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
	Fidelity:			
*	Retirement Money Market Portfolio	Mutual Fund	**	\$ 2,848,459
*	Freedom 2040 Fund	Mutual Fund	**	2,545,412
*	Freedom 2020 Fund	Mutual Fund	**	2,335,048
*	Freedom 2030 Fund	Mutual Fund	**	2,107,858
*	High Income Fund	Mutual Fund	**	1,126,416
*	Freedom 2015 Fund	Mutual Fund	**	814,844
*	Freedom 2010 Fund	Mutual Fund	**	369,776
*	Government Income Fund	Mutual Fund	**	91,925
*	Freedom 2025 Fund	Mutual Fund	**	55,218
*	Freedom 2045 Fund	Mutual Fund	**	32,609
*	Freedom 2035 Fund	Mutual Fund	**	27,447
*	Freedom 2050 Fund	Mutual Fund	**	11,145
*	Freedom 2000 Fund	Mutual Fund	**	2,061
*	Freedom Income Fund	Mutual Fund	**	1,994
	PIMCO Total Return Admin Fund	Mutual Fund	**	5,331,962
	Thornburg International Value Fund	Mutual Fund	**	1,626,168
	Spartan Extended Market Index Fund	Mutual Fund	**	1,542,446
	Spartan 500 Index Fund	Mutual Fund	**	1,314,058
	Royce Pennsylvania Mutual Fund	Mutual Fund	**	1,088,446
	Allianz NFJ Dividend Value Fund	Mutual Fund	**	929,098
	Rainier Large Cap Equity Fund	Mutual Fund	**	918,448
	The Oakmark Equity and Income Fund	Mutual Fund	**	547,883
	American Century Real Estate Fund	Mutual Fund	**	411,587
	RS Emerging Markets Fund	Mutual Fund	**	326,001
	Morgan Stanley Institutional Trust Mid Cap Growth Fund	Mutual Fund	**	238,562
	Victory Diversified Stock Fund	Mutual Fund	**	205,514
	Riversource Mid-Cap Value Fund	Mutual Fund	**	77,354
	Spartan International Index Fund	Mutual Fund	**	56,701
	American Century Inflation-Adjusted Bond Inv	Mutual Fund	**	<u>38,001</u>
				27,022,441
	Self-Directed Brokerage Accounts:			
*	Fidelity Brokerage Link	Various	**	570,986
*	Participant Loans	Interest rates of 4.25%; Maturity dates to December 2019	-	<u>66,226</u>
				<u>\$ 27,659,653</u>

* Represents a party-in-interest to the Plan.

** Cost information for participant directed investments is not required to be disclosed.

LEMASTER & DANIELS 401(K) PLAN
FINANCIAL STATEMENTS
Year Ended May 31, 2010

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VOLDAL WARTELLE & CO., P.S.
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

Plan Administrator LeMaster & Daniels 401(k) Plan

We were engaged to audit the financial statements of LeMaster & Daniels 401(k) Plan (the Plan) as of May 31, 2010 and 2009, and for the year ended May 31, 2010, and the supplemental schedule as of May 31, 2010 as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

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 6, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 May 31, 2010 and 2009, and for the year ended May 31, 2010, that the information provided to the plan administrator by the trustee is complete and accurate.

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

Voldal Wartelle & Co., P.S.

December 15, 2010

LEMASTER & DANIELS 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
May 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
ASSETS:		
Investments, at fair value:		
Mutual funds	\$ 27,022,441	\$ 22,582,506
Self-directed brokerage accounts	570,986	53,567
Participant loans	<u>66,226</u>	<u>21,314</u>
	27,659,653	22,657,387
Contributions receivable:		
Participant	22,000	16,161
Employer	<u>8,883</u>	<u>761,114</u>
Total assets	27,690,536	23,434,662
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 27,690,536</u></u>	<u><u>\$ 23,434,662</u></u>

The accompanying notes are an integral part of these financial statements.

LEMASTER & DANIELS 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended May 31, 2010

ADDITIONS:

Investment income:

Net appreciation in fair value of investments	\$ 3,690,490
Interest income on participant loans	<u>1,569</u>
	3,692,059

Contributions:

Participant salary deferrals	1,617,165
Employer	325,638
Participant rollovers from other qualified plans	<u>47,795</u>
	1,990,598

Total additions	5,682,657
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DEDUCTIONS:

Benefits paid to participants	1,423,728
Administrative expenses	<u>3,055</u>
Total deductions	<u>1,426,783</u>

NET INCREASE	4,255,874
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NET ASSETS AVAILABLE FOR BENEFITS:

Beginning of year	<u>23,434,662</u>
End of year	<u>\$ 27,690,536</u>

The accompanying notes are an integral part of these financial statements.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS
Year Ended May 31, 2010

1. PLAN DESCRIPTION

The following description of the LeMaster & Daniels 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan document for more complete information.

General - The Plan is a defined contribution plan covering all eligible employees of LeMaster & Daniels, PLLC (LD), and its affiliates Prospera Wealth Management, LLC and TROI, LLC (collectively, the Employer). LD is the plan sponsor and plan administrator. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility - Employees who are 21 years of age or older shall be eligible to participate in and enter the Plan upon their hire date by making salary deferral contributions. Employees who have attained the age of 21 and completed one year of service, consisting of 1,000 service hours or more, shall be eligible to receive Employer matching contributions. Employees who have attained the age of 21 and completed two years of service, consisting of 1,000 hours of service or more each year, shall be eligible to participate in Employer profit sharing contributions. A participant must be employed on the last day of the plan year to be eligible to receive an allocation of the profit sharing contribution, unless the participant has terminated due to retirement after reaching age 59½, disability or death. Entry dates for Employer matching and profit sharing contributions are June 1, September 1, December 1, and March 1 coinciding with or immediately following the date that eligibility requirements are met.

Participant contributions - Plan participants may contribute up to 90% of their eligible compensation to the Plan, subject to certain limitations as defined by the Internal Revenue Code (the Code). Participants may elect to categorize a portion or all of their contribution under the Plan's Roth deferral feature. Eligible participants may also make "catch-up" contributions subject to certain limitations as defined by the Code. These salary deferral contributions are funded to the Plan following each pay date. The Plan also allows rollover contributions from other qualified plans.

Employer contributions - The Employer makes matching contributions to the Plan equal to 25% of salary deferral amounts contributed by each participant up to 12% of the participant's compensation, resulting in a maximum Employer matching contribution of 3% of the participant's compensation. At its discretion, the Employer may also make a profit sharing contribution, subject to the approval of the LD Executive Committee. The maximum profit sharing contribution is a percentage of eligible compensation, as determined by the Executive Committee, up to the taxable wage base defined by the Code, plus 5.7% of compensation in excess of the taxable wage base defined by the Code. For the year ended May 31, 2010, the Employer elected to not fund a profit sharing contribution into the Plan.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

1. PLAN DESCRIPTION, continued

Participant loans - The Plan may make hardship loans to participants of up to 50% of their account balance upon approval by the Plan's administrator. The minimum loan amount is \$1,000 and a participant's outstanding loan balance may not exceed \$50,000. Such loans shall bear interest at reasonable rates. At May 31, 2010, 4.25% interest is being charged on current loans with payments due through December 2019. Principal and interest payments are received through participant payroll deductions.

Vesting - Participants are fully vested in all amounts contributed to their accounts.

Participant accounts - Each participant's account is credited with the participant's contributions, the Employer's contributions, if applicable, and earnings on account balances and is charged with certain administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Participants may direct the investment of their account balances to any combination of the Plan's investment options. Participants may also invest all or part of their account balances in self-directed brokerage accounts.

Payment of benefits - Upon termination of service, including termination due to death, disability, or attainment of retirement age, participants meeting specific criteria may elect to receive benefits in the form of lump-sum or installment payments over a period not exceeding the participant's life expectancy. Distributions may be made in installments to comply with required minimum distribution rules. In addition, eligible participants may receive in-service distributions, including distributions for financial hardship.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting - The financial statements of the Plan are presented on the accrual basis of accounting.

Investment valuation and income recognition - Investments are reported at fair value. 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. Participant loans are valued at their outstanding balances, which approximates fair value. See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold during the year as well as those held at year end.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

2. SIGNIFICANT ACCOUNTING POLICIES, continued

Benefit payments - Benefits are recorded when paid to the participants.

Administrative expenses - Fees associated with self-directed brokerage accounts (SDBA) are deducted from the related participants' accounts. In addition, certain asset-based fees are deducted directly from each participant's investment returns. The Plan also allows the Employer the discretion to pay administrative expenses of the Plan. During the year ended May 31, 2010, certain administrative expenses of the Plan were paid by the Employer. Any fees paid directly by the Employer are not included in the financial statements.

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

Subsequent events - The Plan has evaluated subsequent events through December 15, 2010, the date the financial statements were available to be issued.

3. FEDERAL INCOME TAX STATUS

On June 24, 2009, the Plan adopted a Fidelity Management Trust Company (Fidelity) volume submitter plan that received an opinion letter dated March 31, 2008, in which the Internal Revenue Service (IRS) stated that the volume submitter plan, as then designed, complied with the applicable requirements of the Code. Previously, the Employer had adopted a Fidelity prototype non-standardized profit sharing plan that received an opinion letter dated October 9, 2003, in which the IRS stated that the prototype plan, as then designed, complied with the applicable requirements of the Code. The volume submitter plan on which the Plan is based has been amended since receiving the letter. However, the Plan's management believes that the Plan continues to be designed and operated in compliance with the applicable requirements of the Code.

4. PARTY-IN-INTEREST TRANSACTIONS

The Plan's assets include investments managed by Fidelity. Therefore, transactions involving these investments are party-in-interest transactions under ERISA. In addition, participant loans held by the Plan also are party-in-interest transactions under ERISA.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the 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 unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- 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 market 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 measurement.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at May 31, 2010 and 2009.

- *Mutual funds:* Valued at the net asset value of shares held by the Plan.
- *Common stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.
- *Certificates of deposit:* Valued based on the discounted value of contractual cash flows using interest rates being offered on certificates with similar maturities.
- *Participant loans:* Valued at amortized cost, which approximates fair value.

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS, continued

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of May 31, 2010 and 2009:

	Assets at Fair Value as of May 31, 2010			
	Level 1	Level 2	Level 3	Total
Investment:				
Mutual funds:				
Target date	\$ 8,301,418	\$ -	\$ -	\$ 8,301,418
Intermediate-term bond	5,331,962	-	-	5,331,962
Money market	2,848,459	-	-	2,848,459
Large blend	2,067,455	-	-	2,067,455
Foreign large growth	1,626,168	-	-	1,626,168
Small blend	1,542,446	-	-	1,542,446
High yield bond	1,126,416	-	-	1,126,416
Small growth	1,088,446	-	-	1,088,446
Large value	929,098	-	-	929,098
Large growth	918,448	-	-	918,448
Mid-Cap blend	411,587	-	-	411,587
Diversified emerging markets	326,001	-	-	326,001
Mid-Cap growth	238,562	-	-	238,562
Intermediate growth	91,925	-	-	91,925
Mid-Cap value	77,354	-	-	77,354
Foreign large blend	56,701	-	-	56,701
Inflation protected	38,001	-	-	38,001
Retirement income	1,994	-	-	1,994
SDBA:				
Certificates of deposit	-	365,421	-	365,421
Money market	114,642	-	-	114,642
Common stocks	90,923	-	-	90,923
Participant loans	-	-	66,226	66,226
	<u>\$ 27,228,006</u>	<u>\$ 365,421</u>	<u>\$ 66,226</u>	<u>\$ 27,659,653</u>

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

5. FAIR VALUE MEASUREMENTS, continued

	Assets at Fair Value as of May 31, 2009			
	Level 1	Level 2	Level 3	Total
Investment:				
Mutual funds:				
Target date	\$ 7,091,361	\$ -	\$ -	\$ 7,091,361
Money market	4,266,190	-	-	4,266,190
Intermediate-term bond	2,283,788	-	-	2,283,788
Foreign large growth	1,807,990	-	-	1,807,990
Large blend	1,510,566	-	-	1,510,566
Small blend	1,419,744	-	-	1,419,744
Small growth	975,617	-	-	975,617
Large value	902,377	-	-	902,377
Large growth	898,795	-	-	898,795
High yield bond	691,357	-	-	691,357
Intermediate government	283,859	-	-	283,859
Mid-Cap blend	280,634	-	-	280,634
Mid-Cap growth	78,743	-	-	78,743
Diversified emerging markets	47,500	-	-	47,500
Mid-Cap value	42,364	-	-	42,364
Retirement income	1,515	-	-	1,515
Foreign large blend	106	-	-	106
SDBA - Cash	53,567	-	-	53,567
Participant loans	-	-	21,314	21,314
	<u>\$ 22,636,073</u>	<u>\$ -</u>	<u>\$ 21,314</u>	<u>\$ 22,657,387</u>

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 for the year ended May 31, 2010.

Participant loans:	
Balance as of June 1, 2009	\$ 21,314
Issuances, repayments, and settlements, net	<u>44,912</u>
Balance as of May 31, 2010	<u>\$ 66,226</u>

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

6. INVESTMENTS

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Fidelity, except for comparing such information certified by Fidelity to information included in the Plan's financial statements and supplemental schedule.

Statements of net assets available for benefits:

	<u>May 31,</u>	
	<u>2010</u>	<u>2009</u>
Mutual funds	\$ 27,022,441	\$ 22,582,506
Self-directed brokerage accounts	570,986	53,567
Participant loans	66,226	21,314

Statement of changes in net assets available for benefits:

	<u>2010</u>
Net appreciation in fair value of investments	\$ 3,690,490
Interest income on participant loans	1,569

Net appreciation (depreciation) related to the Plan's investments includes realized and unrealized gains (losses), interest, and dividends for the year ended May 31, 2010 as follows:

Mutual funds	\$ 3,690,623
Common stocks	24,446
Certificates of deposit	<u>(24,579)</u>
	<u>\$ 3,690,490</u>

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

LEMASTER & DANIELS 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS, continued
Year Ended May 31, 2010

6. INVESTMENTS, continued

The following individual investments represented 5% or more of the Plan's net assets at May 31, 2010 and 2009:

May 31, 2010:

Mutual funds:

Fidelity:

Retirement Money Market Portfolio	\$ 2,848,459
Freedom 2040 Fund	2,545,412
Freedom 2020 Fund	2,335,048
Freedom 2030 Fund	2,107,858
PIMCO Total Return Admin Fund	5,331,962
Thornburg International Value Fund	1,626,168
Spartan Extended Market Index Fund	1,542,446

May 31, 2009:

Mutual funds:

Fidelity:

Retirement Money Market Portfolio	\$ 4,266,190
Freedom 2040 Fund	2,168,969
Freedom 2030 Fund	2,010,048
Freedom 2020 Fund	1,932,071
PIMCO Total Return Admin Fund	2,283,788
Thornburg International Value Fund	1,807,990
Spartan Extended Market Index Fund	1,419,744

7. SUBSEQUENT EVENTS

On August 5, 2010, it was announced that the Employer was being acquired by LarsonAllen LLP effective November 1, 2010. As a result of this transaction, the Executive Committee of the Employer elected to terminate the Plan effective December 31, 2010. Former participants of the Plan are immediately eligible to participate in the LarsonAllen LLP Profit Sharing 401(k) Plan. Participants may elect either a direct rollover into the LarsonAllen LLP Profit Sharing 401(k) Plan, a full distribution, or individual retirement account rollover.

SUPPLEMENTAL SCHEDULE

LEMASTER & DANIELS 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
May 31, 2010

EIN: 91 - 0292442
Plan Number: 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
	Fidelity:			
*	Retirement Money Market Portfolio	Mutual Fund	**	\$ 2,848,459
*	Freedom 2040 Fund	Mutual Fund	**	2,545,412
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	Spartan International Index Fund	Mutual Fund	**	56,701
	American Century Inflation-Adjusted Bond Inv	Mutual Fund	**	<u>38,001</u>
				27,022,441
	Self-Directed Brokerage Accounts:			
*	Fidelity Brokerage Link	Various	**	570,986
*	Participant Loans	Interest rates of 4.25%; Maturity dates to December 2019	-	<u>66,226</u>
				<u>\$ 27,659,653</u>

* Represents a party-in-interest to the Plan.

** Cost information for participant directed investments is not required to be disclosed.