

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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SCOTT LOWERY LAW OFFICES, P.C. 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>01/01/2000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2000</u>					
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.) <u>SCOTT LOWERY LAW OFFICES, P.C.</u> <u>C/O RPS PLAN ADMINISTRATORS</u> <u>2851 S. PARKER ROAD, SUITE 230</u> <u>AURORA, CO 80014</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>84-1525127</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>303-218-7544</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>84-1525127</u>	2c Sponsor's telephone number <u>303-218-7544</u>	2d Business code (see instructions) <u>541110</u>	
2b Employer Identification Number (EIN) <u>84-1525127</u>					
2c Sponsor's telephone number <u>303-218-7544</u>					
2d Business code (see instructions) <u>541110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2011	P. SCOTT LOWERY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/26/2011	P. SCOTT LOWERY
	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

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

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") SCOTT LOWERY LAW OFFICES, P.C. 4500 CHERRY CREEK DR. S., STE. 700 DENVER, CO 80246	3b Administrator's EIN 84-1525127 3c Administrator's telephone number 303-218-7544
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year	5	109
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	72
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	9
d Subtotal. Add lines 6a , 6b , and 6c	6d	81
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	81
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	50
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	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
 3D 2E 2F 2G 2J 2K

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

SCHEDULE 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
			2010
			This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning **01/01/2010** and ending **12/31/2010**

A Name of plan SCOTT LOWERY LAW OFFICES, P.C. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SCOTT LOWERY LAW OFFICES, P.C.	D Employer Identification Number (EIN) 84-1525127	

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	
NATIONWIDE	ONE NATIONWIDE PLAZA COLUMBUS, OH 43215

(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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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?
19	N/A	5726	Yes ☒ No ☐	Yes ☐ No ☒	2264	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)
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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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010		
A Name of plan SCOTT LOWERY LAW OFFICES, P.C. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SCOTT LOWERY LAW OFFICES, P.C.	D Employer Identification Number (EIN) 84-1525127	

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)		
(2) Participant contributions	1b(2)	4167	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	58513	115974
(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)		
(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)	676301	583913
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

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	738981	699887

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	738981	699887
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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)		
(B) Participants	2a(1)(B)	81581	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		81581
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-858	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-858
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(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)		75007
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		155730

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	174698	
(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)		174698
f Corrective distributions (see instructions)	2f		12429
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)	1971	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	5726	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7697
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		194824

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-39094
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: BAUERLE AND COMPANY, P.C.

(2) EIN: 84-0817888

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		250000
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.			

- 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
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>		
A Name of plan <u>SCOTT LOWERY LAW OFFICES, P.C. 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>SCOTT LOWERY LAW OFFICES, P.C.</u>	D Employer Identification Number (EIN) <u>84-1525127</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): 31-1592130

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	
----------	--

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6

a Enter the minimum required contribution for this plan year	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No

11

a Does the ESOP hold any preferred stock?	☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes ☐ No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

**SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN**

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

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INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of
Scott Lowery Law Offices, P.C. 401(k) Plan

We were engaged to audit the financial statements of Scott Lowery Law Offices, P.C. 401(k) Plan, as of December 31, 2010 and 2009, and for the year ended December 31, 2010, and the supplemental schedule as of and for the year ended December 31, 2010, as listed in the accompanying contents. These financial statements and 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 H, which was certified by Nationwide Financial Services, Inc., the custodian of the Plan, except for comparing the information with the related information included in the 2010 and 2009 financial statements and supplemental schedule. We have been informed by the plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the plan administrator by the custodian 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 custodian, 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.

Bauerle and Company, P.C.
Bauerle and Company, P.C.

June 27, 2011
Denver, Colorado

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2010 AND 2009

ASSETS

	<u>2010</u>	<u>2009</u>
INVESTMENTS:		
Cash and Mutual Funds (at Fair Value)	\$ 699,887	\$ 734,814
RECEIVABLES:		
Participants' Contributions	<u>-</u>	<u>4,167</u>
TOTAL ASSETS (at Fair Value)	699,887	738,981

LIABILITIES

LIABILITIES:		
Excess Participants' Contributions to Distribute	<u>-</u>	(<u>12,429</u>)
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 699,887</u>	<u>\$ 726,552</u>

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

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2010**

ADDITIONS TO PLAN ASSETS ATTRIBUTED TO:

Investment Income:

Net Investment Gain from Mutual Funds	\$ 74,149
Participants' Contributions	<u>81,581</u>

Total Additions	155,730
------------------------	---------

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits Paid to Participants	(\$ 174,698)
Administrative and Other Expenses	<u>(7,697)</u>

Total Deductions	(<u>182,395</u>)
-------------------------	--------------------

NET (DECREASE) IN NET ASSETS	(26,665)
-------------------------------------	-----------

NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING OF YEAR	<u>726,552</u>
--	----------------

NET ASSETS AVAILABLE FOR BENEFITS – END OF YEAR	<u>\$ 699,887</u>
--	-------------------

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

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009

A Description of Plan.

The following description of the Scott Lowery Law Offices, P.C. 401(k) Plan provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

- 1 General.** The Plan is a defined contribution plan, consisting of a 401(k) Plan and a Profit Sharing Plan. The Plan covers all full-time employees of the Company who have nine months of service and are age nineteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

2 Contributions.

Profit Sharing Plan: Each year, it is the discretion of the Company's Board of Directors to determine the amount of contribution.

401(k) Plan: Each year, participants may contribute up to the amount allowable by law of pretax annual compensation, as defined in the Plan. For the years ended December 31, 2010 and 2009, the amount was \$16,500, for both years. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may contribute a matching contribution equal to a percentage of each participant's contribution with the exact percentage to be determined each year by the Company. Additional amounts may be contributed at the option of the Company's Board of Directors. Contributions are subject to certain limitations.

- 3 Participant Accounts.** Each participant's account is credited with the participants' contribution and allocation of (a) the Company's contribution, (b) Plan earnings, and (c) forfeitures of terminated employees non-vested accounts. Allocations are based on participant earnings and years of service or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.
- 4 Vesting.** Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary profit sharing contributions portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after five years of credited service.
- 5 Investment Options.** Upon enrollment in the Plan, contributions will be allocated between accounts as directed by the participant in accordance with the investment allocation form provided by the employer. Participants may change their investment options at any time.

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2010 AND 2009

A Description of Plan. (Cont'd.)

- 6 Payment of Benefits.** Upon termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments as required by minimum distribution rules. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.
- 7 Forfeited Accounts.** At December 31, 2010 and 2009, the balance of the forfeited accounts was \$-0-, for both years. These accounts are first used to pay Plan administrative expenses and then applied to reduce future employer contributions.

B Summary of Accounting Policies.

- 1 Basis of Accounting.** The financial statements of the Plan are prepared using the accrual basis of accounting.
- 2 Date of Management's Review.** In preparing its financial statements, the Company has evaluated subsequent events through June 27, 2011, which is the date the financial statements were available to be issued.
- 3 Estimates.** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.
- 4 Investment Valuation and Income Recognition.** The Plan has adopted ASC 820 "Fair Value Measurements". The objective of ASC 820 is to establish a fair value framework (hierarchy) for valuing investments in the Plan's financial statements. 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. See Note C 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 as well as held during the year.

- 5 Payment of Benefits.** Benefits are recorded when paid.

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2010 AND 2009

B Summary of Accounting Policies. (Cont'd.)

- 6 Operating Expenses.** All expenses of maintaining the Plan are paid by the Company.

C Fair Value Measurements.

The Plan's investments are reported at fair value in the accompanying Statement of Net Assets Available for Benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 2 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of similar assets in active markets at year-end.

The following tables sets forth by level with the fair value hierarchy, the Plan's investments at fair value as of December 31, 2010 and 2009:

Assets at Fair Value as of December 31, 2010

	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets/Liabilities (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Mutual Funds:				
Index Fund	\$ 18,559	\$ -	\$ 18,559	\$ -
Growth Funds	80,132	-	80,132	-
Value Funds	44,271	-	44,271	-
Fixed Income Funds	267,304	-	267,304	-
Other Funds	289,621	-	289,621	-
Total Mutual Funds	<u>\$ 699,887</u>	<u>\$ -</u>	<u>\$ 699,887</u>	<u>\$ -</u>

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2010 AND 2009

C Fair Value Measurements. (Cont'd.)

Assets at Fair Value as of December 31, 2009

	Fair Value	Quoted Prices in Active Markets for Identical Assets/Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual Funds:				
Index Fund	\$ 22,482	\$ -	\$ 22,482	\$ -
Growth Funds	131,959	-	131,959	-
Value Funds	32,503	-	32,503	-
Fixed Income Funds	243,123	-	243,123	-
Other Funds	304,747	-	304,747	-
Total Mutual Funds	<u>\$ 734,814</u>	<u>\$ -</u>	<u>\$ 734,814</u>	<u>\$ -</u>

D Plan Termination.

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

E Tax Status.

The trust established under the Plan to hold the Plan's assets is qualified pursuant to the appropriate section of the Internal Revenue Code and, accordingly, the trust's net investment income is exempt from income taxes. The Plan has relied on the sponsor's favorable tax determination letter from the Internal Revenue Service, and the plan sponsor believes that the Plan continues to qualify and to operate as designed. As of January 1, 2009, a restated 401(k) Retirement Plan was put into place by the Company to be in compliance with the Internal Revenue Code. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2007.

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2010 AND 2009

F Related Party Transactions.

Certain Plan investments are shares of mutual funds managed by Nationwide Financial Services, Inc. Nationwide Financial Services, Inc. is the custodian as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions.

G Risks and Uncertainties.

The Plan invests in various investment securities. Investment securities 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 investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

H Information Certified by the Asset Custodian (Unaudited).

At December 31, 2010 and 2009, the Plan's investments and participant notes receivable were held by the custodian. The following is a summary of the Plan's financial information that is included in the financial statements based on the information certified by the custodian as complete and accurate in accordance with Section 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 following is a detail of the investment in cash and mutual funds at December 31, 2010. Cost is not readily determinable:

AF Capital World Bond Fund	\$ 568
Alliance Bernstein International Value	9,980
American Century Growth Fund	7,963
American Century Inflation-Adjusted Bond Fund	5,695
Aston/Optimum Mid Cap Fund	12,809
Black Rock Equity Dividend Fund	19,163
Black Rock Large Cap Growth Fund	1,809
Black Rock Large Cap Value Fund	4,059
Black Rock Small Mid Cap Growth Equity	1,722
Delaware Value Fund	3,429
Fidelity Advisor Freedom 2020	2,763
Fidelity Advisor Freedom 2025	1,885
Fidelity Advisor Freedom 2030	35,087

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2010 AND 2009

H Information Certified by the Asset Custodian (Unaudited). (Cont'd.)

Fidelity Advisor Freedom 2035	\$ 7,936
Fidelity Advisor Freedom 2040	26,403
Fidelity Advisor Freedom 2050	2,580
Gartmaor International Growth Fund	7,384
Goldman Sachs Large Cap Value Fund	4,497
Growth Fund of America	15,012
Harbor International Fund	45,420
Ivy High Income Class Y	56,871
JPMorgan Dynamic Small Cap Growth Fund	1,567
JPMorgan Mid Cap Value Fund	2,374
JPMorgan Small Cap Value Fund	981
Legg Mason Western Asset Core Bond Fund	46
Legg Mason Western Asset Non-US Opportunity Bond	3,362
Mainstay Epoch Global Equity Yield Fund	4,946
MFS International New Discovery Fund	5,798
MFS Value Fund	18,950
Nationwide Government Bond A	42,074
Nationwide Money Market Fund	115,974
Nationwide S&P 500 Index	14,951
Oppenheimer Global Fund	20,898
Oppenheimer International Bond Fund	524
Oppenheimer International Growth Fund	9,095
Oppenheimer Main Street Small Mid Cap Fund	13,665
PIMCO Real Return Fund	1,234
PIMCO Total Return	154,117
PIMCO Total Return Fund	2,546
Pioneer Equity Income Fund	990
Principal Large Cap Growth Inst	3,400
Prudential Short-Term Corporate Bond Fund	268
Turner Small Cap Fund	2,582
Vanguard Small Cap Value Index Fund	3,609
Wells Fargo Advantage Endeavor Select	2,901
	<u>\$ 699,887</u>

SCOTT LOWERY LAW OFFICES, P.C.
401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
DECEMBER 31, 2010 AND 2009

I Reconciliation of Financial Statement to Form 5500.

The following is a reconciliation of the Net Assets Available for Benefits per the financial statements at December 31, 2010 and 2009, and the respective Form 5500:

	<u>2010</u>	<u>2009</u>
Net Assets per Form 5500	\$ 699,887	\$ 738,981
Excess Participants' Contributions to Distribute	<u>-</u>	<u>(12,429)</u>
Net Assets Available for Benefits per Financial Statements	<u>\$ 699,887</u>	<u>\$ 726,552</u>

SUPPLEMENTARY SCHEDULE

Plan Name: Scott Lowery Law Offices, P.C. 401(k) Plan
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes
at Plan Year Ending December 31, 2010

Plan Sponsor: Scott Lowery Law Offices, P.C.
EIN: 84-1525127

(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
	AF Capital World Bond Fund	Mutual Fund	Not Determinable	\$ 568
	Alliance Bernstein International Value	Mutual Fund	Not Determinable	9,980
	American Century Growth Fund	Mutual Fund	Not Determinable	7,963
	American Century Inflation-Adjusted Bond Fund	Mutual Fund	Not Determinable	5,695
	Aston/Optimum Mid Cap Fund	Mutual Fund	Not Determinable	12,810
	Black Rock Equity Dividend Fund	Mutual Fund	Not Determinable	19,163
	Black Rock Large Cap Growth Fund	Mutual Fund	Not Determinable	1,809
	Black Rock Large Cap Value Fund	Mutual Fund	Not Determinable	4,059
	Black Rock Small Mid Cap Growth Equity	Mutual Fund	Not Determinable	1,722
	Delaware Value Fund	Mutual Fund	Not Determinable	3,429
	Fidelity Advisor Freedom 2020	Mutual Fund	Not Determinable	2,763
	Fidelity Advisor Freedom 2025	Mutual Fund	Not Determinable	1,886
	Fidelity Advisor Freedom 2030	Mutual Fund	Not Determinable	35,087
	Fidelity Advisor Freedom 2035	Mutual Fund	Not Determinable	7,936
	Fidelity Advisor Freedom 2040	Mutual Fund	Not Determinable	26,403
	Fidelity Advisor Freedom 2050	Mutual Fund	Not Determinable	2,580
	Gartmaor International Growth Fund	Mutual Fund	Not Determinable	7,384
	Goldman Sachs Large Cap Value Fund	Mutual Fund	Not Determinable	4,497
	Growth Fund of America	Mutual Fund	Not Determinable	15,012
	Harbor International Fund	Mutual Fund	Not Determinable	45,420
	Ivy High Income Class Y	Mutual Fund	Not Determinable	56,871
	JPMorgan Dynamic Small Cap Growth Fund	Mutual Fund	Not Determinable	1,567
	JPMorgan Mid Cap Value Fund	Mutual Fund	Not Determinable	2,374
	JPMorgan Small Cap Value Fund	Mutual Fund	Not Determinable	981
	Legg Mason Western Asset Core Bond Fund	Mutual Fund	Not Determinable	46
	Legg Mason Western Asset Non-US Opportunity Bc	Mutual Fund	Not Determinable	3,362
	Mainstay Epoch Global Equity Yield Fund	Mutual Fund	Not Determinable	4,946
	MFS International New Discovery Fund	Mutual Fund	Not Determinable	5,799
	MFS Value Fund	Mutual Fund	Not Determinable	18,950
	Nationwide Government Bond Fund	Mutual Fund	Not Determinable	42,074
*	Nationwide Money Market Fund	Mutual Fund	Not Determinable	115,974
*	Nationwide S&P 500 Index Fund	Mutual Fund	Not Determinable	14,951
	Oppenheimer Global Fund	Mutual Fund	Not Determinable	20,898
	Oppenheimer International Bond Fund	Mutual Fund	Not Determinable	524
	Oppenheimer International Growth Fund	Mutual Fund	Not Determinable	9,095
	Oppenheimer Main Street Small Mid Cap Fund	Mutual Fund	Not Determinable	13,665
	PIMCO Real Return Fund	Mutual Fund	Not Determinable	1,234
	PIMCO Total Return Fund	Mutual Fund	Not Determinable	154,117
	PIMCO Total Return Fund	Mutual Fund	Not Determinable	2,546
	Pioneer Equity Income Fund	Mutual Fund	Not Determinable	990
	Principal Large Cap Growth Inst	Mutual Fund	Not Determinable	3,400
	Prudential Short-Term Corporate Bond Fund	Mutual Fund	Not Determinable	268
	Turner Small Cap Growth Fund	Mutual Fund	Not Determinable	2,582
	Vanguard Small Cap Value Index Fund	Mutual Fund	Not Determinable	3,609
	Wells Fargo Advantage Endeavor Select Fund	Mutual Fund	Not Determinable	2,901
	Total Assets Held for Investment Purposes at End of Year			<u>\$ 699,887</u>

* - Party-in-Interest

Plan Name: Scott Lowery Law Offices, P.C. 401(k) Plan
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets Held for Investment Purposes
at Plan Year Ending December 31, 2010

Plan Sponsor: Scott Lowery Law Offices, P.C.
EIN: 84-1525127

(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
	AF Capital World Bond Fund	Mutual Fund	Not Determinable	\$ 568
	Alliance Bernstein International Value	Mutual Fund	Not Determinable	9,980
	American Century Growth Fund	Mutual Fund	Not Determinable	7,963
	American Century Inflation-Adjusted Bond Fund	Mutual Fund	Not Determinable	5,695
	Aston/Optimum Mid Cap Fund	Mutual Fund	Not Determinable	12,810
	Black Rock Equity Dividend Fund	Mutual Fund	Not Determinable	19,163
	Black Rock Large Cap Growth Fund	Mutual Fund	Not Determinable	1,809
	Black Rock Large Cap Value Fund	Mutual Fund	Not Determinable	4,059
	Black Rock Small Mid Cap Growth Equity	Mutual Fund	Not Determinable	1,722
	Delaware Value Fund	Mutual Fund	Not Determinable	3,429
	Fidelity Advisor Freedom 2020	Mutual Fund	Not Determinable	2,763
	Fidelity Advisor Freedom 2025	Mutual Fund	Not Determinable	1,886
	Fidelity Advisor Freedom 2030	Mutual Fund	Not Determinable	35,087
	Fidelity Advisor Freedom 2035	Mutual Fund	Not Determinable	7,936
	Fidelity Advisor Freedom 2040	Mutual Fund	Not Determinable	26,403
	Fidelity Advisor Freedom 2050	Mutual Fund	Not Determinable	2,580
	Gartmaor International Growth Fund	Mutual Fund	Not Determinable	7,384
	Goldman Sachs Large Cap Value Fund	Mutual Fund	Not Determinable	4,497
	Growth Fund of America	Mutual Fund	Not Determinable	15,012
	Harbor International Fund	Mutual Fund	Not Determinable	45,420
	Ivy High Income Class Y	Mutual Fund	Not Determinable	56,871
	JPMorgan Dynamic Small Cap Growth Fund	Mutual Fund	Not Determinable	1,567
	JPMorgan Mid Cap Value Fund	Mutual Fund	Not Determinable	2,374
	JPMorgan Small Cap Value Fund	Mutual Fund	Not Determinable	981
	Legg Mason Western Asset Core Bond Fund	Mutual Fund	Not Determinable	46
	Legg Mason Western Asset Non-US Opportunity Bc	Mutual Fund	Not Determinable	3,362
	Mainstay Epoch Global Equity Yield Fund	Mutual Fund	Not Determinable	4,946
	MFS International New Discovery Fund	Mutual Fund	Not Determinable	5,799
	MFS Value Fund	Mutual Fund	Not Determinable	18,950
	Nationwide Government Bond Fund	Mutual Fund	Not Determinable	42,074
*	Nationwide Money Market Fund	Mutual Fund	Not Determinable	115,974
*	Nationwide S&P 500 Index Fund	Mutual Fund	Not Determinable	14,951
	Oppenheimer Global Fund	Mutual Fund	Not Determinable	20,898
	Oppenheimer International Bond Fund	Mutual Fund	Not Determinable	524
	Oppenheimer International Growth Fund	Mutual Fund	Not Determinable	9,095
	Oppenheimer Main Street Small Mid Cap Fund	Mutual Fund	Not Determinable	13,665
	PIMCO Real Return Fund	Mutual Fund	Not Determinable	1,234
	PIMCO Total Return Fund	Mutual Fund	Not Determinable	154,117
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	Pioneer Equity Income Fund	Mutual Fund	Not Determinable	990
	Principal Large Cap Growth Inst	Mutual Fund	Not Determinable	3,400
	Prudential Short-Term Corporate Bond Fund	Mutual Fund	Not Determinable	268
	Turner Small Cap Growth Fund	Mutual Fund	Not Determinable	2,582
	Vanguard Small Cap Value Index Fund	Mutual Fund	Not Determinable	3,609
	Wells Fargo Advantage Endeavor Select Fund	Mutual Fund	Not Determinable	2,901
	Total Assets Held for Investment Purposes at End of Year			\$ 699,887

* - Party-in-Interest