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).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2010

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
WHEELER TRIGG O DONNELL LLP 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 02/11/1998

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
WHEELER TRIGG O DONNELL LLP

1801 CALIFORNIA STREET, SUITE 3600
DENVER, CO 80202-2658

2b Employer Identification Number (EIN)
20-0697269

2c Sponsor's telephone number
303-292-2525

2d Business code (see instructions)
541110

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.	07/27/2011	HOWARD JENKINS
	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")
WHEELER TRIGG O DONNELL LLP

1801 CALIFORNIA STREET, SUITE 3600
DENVER, CO 80202-2658

3b Administrator's EIN
20-0697269

3c Administrator's telephone number
303-292-2525

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**	163
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**	177
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	24
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	201
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	201
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	194
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:
2A 2E 2F 2G 2J 2K 2R 2S 2T 3D

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)	X	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)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
WHEELER TRIGG O DONNELL LLP 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] 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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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)

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 16 33 37 52 59	NONE	35527	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CBIZ FINANCIAL SOLUTIONS, INC.

52-1396995

(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?
27	NONE	25538	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

WHEELER TRIGG KENNEDY LLP

20-0697269

(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?
10	NONE	9805	Yes [ ] No [X]	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
THE VANGUARD GROUP, INC.	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.
ALLIANZ GLOBAL ADVISORS 02-0639354	15 BPS - OTHER

(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)

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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan 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
WHEELER TRIGG O DONNELL LLP 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD RETIREMENT SAVINGS TRUST

b Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
23-2186884-022	C	742325

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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
WHEELER TRIGG O DONNELL LLP 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	193213	82220
(2) Participant contributions	1b(2)	30619	42458
(3) Other	1b(3)	0	15620
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)	717628	919262
(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)	231555	211249
(9) Value of interest in common/collective trusts	1c(9)	653521	742325
(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)	13610463	17245403
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	15436999	19258537
	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 through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	15436999	19258537

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)	1406936	
	(B) Participants	2a(1)(B)	1117909	
	(C) Others (including rollovers)	2a(1)(C)	259946	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2784791
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)	12261	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12261
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	28	
	(B) Common stock	2b(2)(B)	30760	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	438890	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		469678
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1038574	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	997211	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		41363

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	114139	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		114139
(6) Net investment gain (loss) from common/collective trusts	2b(6)		21145
(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)		1636230
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5079607
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1187559	
(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)		1187559
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)	70510	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		70510
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1258069
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		3821538
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) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: JDS PROFESSIONAL GROUP (2) EIN: 20-8019714

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.)	4a		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.)	4b		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.)	4c		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.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	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?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n		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

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
WHEELER TRIGG O DONNELL LLP 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
WHEELER TRIGG O DONNELL LLP

D Employer Identification Number (EIN)
20-0697269

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**

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): 23-2186884

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 of 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):

---

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):

JDS professional group
certified public accountants, consultants and advisors

INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrators
of the Wheeler Trigg O'Donnell, LLP 401(K) Profit-Sharing Plan:

We were engaged to audit the statements of net assets available for benefits of Wheeler Trigg O'Donnell, LLP 401(K) Profit-Sharing Plan (the "Plan") as of December 31, 2010 and 2009, and the related statements of changes in net assets available for benefits for the years then ended and the supplemental schedule of assets held for investment purposes as of December 31, 2010. These financial statements and the 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 administrators instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Vanguard Fiduciary Trust Company, the Plan custodian, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrators that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrators have obtained a certification from the Plan custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the Plan administrators by the Plan 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 Plan 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.

JDS Professional Group

July 18, 2011

WHEELER TRIGG O'DONNELL, LLP 401(K) PROFIT-SHARING PLAN

Financial Statements As Of December 31, 2010
And 2009

Together With Independent Auditors' Report

JDS professional group
certified public accountants, consultants and advisors

JDS professional group
certified public accountants, consultants and advisors

INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrators
of the Wheeler Trigg O'Donnell, LLP 401(K) Profit-Sharing Plan:

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JDS Professional Group

July 18, 2011

WHEELER TRIGG O'DONNELL, LLP 401(K) PROFIT-SHARING PLAN

Statements Of Net Assets Available For Benefits
As Of December 31, 2010 And 2009

	2010	2009
ASSETS		
Investments:		
At fair value -		
Common stock	$ 919,262	$ 717,628
Mutual funds	17,245,403	13,610,463
Guaranteed interest account	771,424	667,961
Total Investments	18,936,089	14,996,052
Receivables:		
Participant contributions	42,458	30,619
Employer contributions	82,220	193,213
Notes receivable from participants	211,249	231,555
Other receivables	15,620	
Total Receivables	351,547	455,387
TOTAL ASSETS	19,287,636	15,451,439
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	19,287,636	15,451,439
Adjustment from fair value to contract value for fully-benefit responsive investment contract	(29,099)	(14,440)
NET ASSETS AVAILABLE FOR BENEFITS	$ 19,258,537	$ 15,436,999

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

	2010	2009
ADDITIONS (DEDUCTIONS) TO NET ASSETS ATTRIBUTED TO -		
Investment Income:		
Net appreciation (depreciation)	$ 1,791,732	$ 2,569,777
Interest and dividend income on investments	490,823	385,317
Interest income on participant loans	12,261	14,248
	2,294,816	2,969,342
Contributions:		
Participant contributions	1,117,909	987,484
Employer contributions	1,406,936	1,226,159
Participant rollovers	259,946	893
	2,784,791	2,214,536
Benefits paid directly to participants	(1,187,559)	(2,128,323)
Administrative expenses	(70,510)	(54,517)
	(1,258,069)	(2,182,840)
CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	3,821,538	3,001,038
Net Assets Available For Benefits, Beginning Of Year	15,436,999	12,435,961
NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR	$ 19,258,537	$ 15,436,999

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

(1) **Description Of The Plan**

The following brief description of the Wheeler Trigg O'Donnell, LLP Profit-Sharing Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan was established by Wheeler Trigg O'Donnell, LLP 401(K) (the "Sponsor") on March 19, 1998. This Plan is a non-standardized prototype defined contribution benefit plan which provides for employee contributions under a salary reduction agreement and matching employer contributions. Under the terms of the Plan, employees of the Plan are eligible to participate in the safe harbor contributions when the employee attains age 21 and is credited with three months of service. Once an employee has completed one year of service, that employee is eligible to share in the Plan's profit-sharing and matching contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

The Plan makes contributions on behalf of each participant who has executed a salary reduction agreement in effect with the Plan for a payroll period for the amount of the salary reduction. The Plan makes contributions based upon the designated employee participation group as defined by the Plan. For the Plan year ended December 31, 2010 and 2009, the annual compensation of each participant taken into account could not exceed $225,000.

The Plan provides for six designated employee participation groups which establishes the amount of employer contributions.

Group one - Individuals who have attained the age of 40 as of the last day of the Plan year and are partners or "of council" employees who were formerly partners. These individuals will receive a 20% employer contribution.

Group two - Partners who have attained the age of 36 as of the last day of the Plan year and are not over the age of 39. These partners will receive an 11% employer contribution.

Group three - Partners who have not yet attained the age of 36 as of the last day of the Plan year and, or are under the age of 35. These partners will receive a 7% employer contribution.

Group four - Three highly compensated employees who receive an employer safe harbor contribution of 3% and an additional elective contribution of 5.48% for a total contribution of 8.48%.

Group five - Attorneys who are designated by the Plan to be on track to become partners of the Plan, these attorneys receive an employer safe harbor contribution of 3%.

Group six - All employees eligible to share in employer profit-sharing contributions other than safe harbor contributions who are not in another participating group. Group six employees receive an employer 3% safe harbor contribution and an additional elective 3% contribution for a total of 6%.

Participation Accounts

Each participant's account is credited with the participant's contribution, allocable portion of the Plan's matching and discretionary contributions, plan earnings, and reduced by allocable portion of plan administrative expenses. Allocations are based on participant earnings or account balances, as defined. The amount of benefit to which a plan participant is entitled is the benefit that can be provided from the participant's vested account balance.

Notes Receivable From Participants

Participants may borrow up to the lessor of $50,000 or 50% of the participant's non-forfeitable accrued benefit. Loan terms include payments over terms of five years. Interest incurred on loans and loan payments are credited to the participant's account.

Vesting

Participants are immediately vested in their voluntary contributions, employer contributions, and actual earnings thereon.

Payment Of Benefits

Upon termination of service, a participant may elect to receive either a lump-sum amount equal to the value of his or her accounts, or a variety of annuity options. Upon demonstration of hardship, the administrators may approve once in any six-month period a participant withdrawal of vested account balances in accordance with terms of the Plan.

Death Benefits

If an active employee dies prior to termination of employment, the participant's account balances are payable to his named beneficiary.

Administration And Expenses

The Plan is administered by the Sponsor. The Plan assets are invested in funds held at Vanguard Fiduciary Trust Company. The Plan pays for investment and trustee fees which are deducted directly from investment earnings and netted against individual participant accounts.

(2) **Summary Of Accounting Policies**

Basis Of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting.

As described in, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans* (FSP), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measure attribute for the portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. As required by FSP, the Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Use Of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the Plan administrators to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation And Income Recognition

The Plan's investments are stated at fair value and are based on quoted market prices and other information for those investments as certified by the Plan custodian. Interest income is recorded on the accrual basis. The net appreciation or depreciation in the investments includes both unrealized and realized gains and losses earned during the Plan year.

Fair Value Measurements

The Plan follows *Fair Value Measurements*, which among other things requires enhanced disclosures about investments that are measured and reported at fair value and establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

Mutual funds and common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Guaranteed interest accounts: Fair value determined by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan's 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.

In general, investments are exposed to various risks, such as interest rate, credit and overall market volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of the investments will occur in the near term and that such changes could materially affect the investment balances and the amounts reported in the balance sheets.

Notes Receivable From Participants

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

Payment Of Benefits

Benefits are recorded when paid.

Subsequent Events

The Plan has performed an evaluation of subsequent events through July 18, 2011, which is the date the financial statements were available to be issued, and has considered any relevant matters in the preparation of the financial statements and footnotes.

Change In Accounting Principle

During the year ended December 31, 2010, the Plan adopted *Reporting Loans to Participants by Defined Contribution Pension Plans*. This amendment is effective for fiscal years ended December 15, 2010. The new amendment requires that participant loans be classified as notes receivable from participants, which are segregated from the Plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. The implementation of this new amendment was applied retroactively to 2009 and had no impact on the net increase in net assets available for benefits or the beginning net assets available for benefits. The change resulted in a reclassification on the Statements Of Net Assets Available For Benefits between the amounts reported as total investments and total receivables as well as the interest income on the Statements Of Changes In Net Assets Available For Benefits.

(3) **Investments**

The following table presents the investment holdings that represents 5% or more of Plan assets for the year ended:

	2010	2009
American Funds EuroPacific Growth Class R-5	$ 1,205,707	$ 1,025,340
American Funds Growth Fund Of America (R5)	1,922,003	1,598,802
PIMCO Total Return Fund: Institutional Class	1,768,662	1,635,612
Vanguard 500 Index Fund Investor Shares	1,027,831	655,561
Vanguard Target Retirement 2035	1,079,414	711,860
American Funds Investment Co. Of America R-5	847,613	826,057

During the years ended 2010 and 2009, the Plan's investments (including gains and losses on investments bought, sold and held during the year) appreciated (depreciated) in value as follows:

	2010	2009
Common stock	$ 114,139	$ 66,099
Mutual funds	1,677,592	2,503,678
	$ 1,791,731	$ 2,569,777

Fair Value Hierarchy

The following table presents the Plan's fair value hierarchy for those assets measured at fair value on a recurring basis as of December 31, 2010:

Investments:	Level 1	Level 2	Level 3	Total
Mutual funds	$ 17,245,403	$	$	$ 17,245,403
Common stock	919,262			919,262
Guaranteed interest account			771,424	771,424
Total	$ 18,164,665	$	$ 771,424	$ 18,936,089

The following table presents the Plan's fair value hierarchy for those assets measured at fair value on a recurring basis as of December 31, 2009:

Investments:	Level 1	Level 2	Level 3	Total
Mutual funds	$ 13,610,463	$	$	$ 13,610,463
Common stock	717,628			717,628
Guaranteed Interest contract			667,961	667,961
Total	$ 14,328,091	$	$ 667,961	$ 14,996,052

The changes in the investments for which the Plan has used Level 3 inputs to determine the fair values are as follows:

Balance as of December 31, 2008	$ 601,525
Purchases	121,167
Sales	(645,013)
Gain (loss), net	20,782
Interest	18,332
Transfers, net	551,168
Balances as of December 31, 2009	667,961
Purchases	132,675
Sales	(12,553)
Gain (loss), net	24,026
Interest	21,146
Transfers, net	(61,831)
Balances as of December 31, 2010	$ 771,424

(4) Investment Contracts

On November 1, 2007, the Plan entered into a benefit-responsive investment contract with the Vanguard Retirement Savings Trust ("Vanguard"). Vanguard maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The retirement savings trust is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in Note (2), because the retirement savings trust is fully benefit-responsive, contract value is the relevant measurement attribute for the portion of the net assets available

for benefits attributable to the guaranteed investment contract. Contract value, as reported by Vanguard represents contributions made under the contract, plus earning, less withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The crediting interest rate is based on formula agreed upon with the issuer, but may not be less than 0%. Such interest rates are review on an annual basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: (1) amendments to the Plan documents (including complete or partial plan termination or merger with another plan), (2) changes to plan's prohibition on competing investment options or deletion of equity was provisions, (3) bankruptcy of the Plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that causes a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under Employee Retirement Income Security Act of 1974. The Plan administrator does not believe that the occurrence of any such value event, which would limit the Plan's ability to transact at contract value with participants, is probable.

The retirement savings trust does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average Yields:

	2010	2009
Based on actual earnings	3.56%	3.31%
Based on interest rate credited to participants	3.23%	3.29%

(5) **Forfeitures**

Due to the correction of excess employer contributions, the Plan had forfeitures of $18,252 and $0, respectively, as of December 31, 2010 and 2009. The forfeitures held are available to offset future employer contributions.

(6) **Plan Termination**

Although the Plan intends to continue the Plan and to make regular contributions, the Plan reserves the right to terminate the Plan at any time, and its continuance is not guaranteed. The Plan also has reserved the right to amend or otherwise modify the Plan, or to discontinue any further contributions or payments under the Plan, by a resolution of its

Board. In the event of a termination of the Plan or discontinuance of contributions, the account of each affected participant shall become non-forfeitable.

(7) **Tax Status**

The Plan received its latest favorable determination letter from the Internal Revenue Service as to the qualified status of the Plan dated March 5, 2009. The Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for federal or state income taxes has been included in the Plan's financial statements.

The Plan follows the *Accounting for Uncertainty in Income Taxes* accounting standard which requires the Plan to determine whether a tax position (and the related tax benefit) is more likely than not to be sustained upon examination by the applicable taxing authority, based solely on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is greater than fifty percent likely of being realized upon settlement, presuming that the tax position is examined by the appropriate taxing authority that has full knowledge of all relevant information. During the year ended December 31, 2010, the Sponsor evaluated its tax positions to determine the existence of uncertainties, and did not note any matters that would require recognition or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax period in progress. The Plan is no longer subject to U.S. federal tax audits on its Form 5500 by taxing authorities for fiscal years ending prior to September 30, 2007. The years subsequent to this year contain matters that could be subject to differing interpretations of applicable tax laws and regulations. Although the outcome of tax audits is uncertain, the Plan believes no issues would arise.

(8) **Financial Data Certified By The Investment Company Administered Trust Fund**

The Plan administrator has elected the method of compliance permitted by Section 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA for the years ended December 31, 2010 and 2009. Accordingly, as permitted under such election, Vanguard has certified all financial data relative to the investment assets, transactions, income and the schedule of assets held for investment purposes.

(9) **Party-In-Interest**

Investments with Vanguard Fiduciary Trust Company amounted to $18,936,089 and $14,996,052 for the years ended December 31, 2010 and 2009, respectively. The investments were managed by Vanguard for the years ended December 31, 2010 and 2009, respectively, who was the custodian and administrator of the Plan. Therefore, these transactions qualify as party-in-interest transactions.

(10) **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.

Party in Interest	Identity of issuer, borrower, lessor or party involved	Description of investment Including maturity date, rate of interest, collateral, par or maturity value	Current Value Per 5500
*	AIM Small Cap Growth Fund	Registered Investment Company	$ 515,986
*	Allianz NFJ Small Cap Value A	Registered Investment Company	441,487
*	American Funds EuroPacific R5	Registered Investment Company	1,205,707
*	American Funds Growth Fund R5	Registered Investment Company	1,922,003
*	American Funds Investment Co	Registered Investment Company	847,613
*	American New World Fd R5	Registered Investment Company	395,337
*	MSIFT Midcap Growth Instnl	Registered Investment Company	115,751
*	PIMCO Total Return Fd, Instit	Registered Investment Company	1,768,662
*	Perkins Mid Cap Value Fund	Registered Investment Company	448,100
*	Vanguard 500 Index Inv	Registered Investment Company	1,027,831
*	Vanguard Fed Money Mkt	Registered Investment Company	105,189
*	Vanguard Global Equity Fund	Registered Investment Company	360,758
*	Vanguard Infla-Prot Securities	Registered Investment Company	646,630
*	Vanguard IT Bond Index Inv	Registered Investment Company	670,562
*	Vanguard Mid-Cap Index Fd Inv	Registered Investment Company	492,708
*	Vanguard Prime Money Mkt	Registered Investment Company	151,321
*	Vanguard REIT Index Fund Inv	Registered Investment Company	364,940
*	Vanguard Sm-Cap Index Inv	Registered Investment Company	356,434
*	Vanguard Tgt Retirement 2010	Registered Investment Company	196,643
*	Vanguard Tgt Retirement 2015	Registered Investment Company	382,309
*	Vanguard Tgt Retirement 2020	Registered Investment Company	533,073
*	Vanguard Tgt Retirement 2025	Registered Investment Company	341,907
*	Vanguard Tgt Retirement 2030	Registered Investment Company	697,670
*	Vanguard Tgt Retirement 2035	Registered Investment Company	1,079,414
*	Vanguard Tgt Retirement 2040	Registered Investment Company	356,807
*	Vanguard Tgt Retirement 2045	Registered Investment Company	551,473
*	Vanguard Tgt Retirement 2050	Registered Investment Company	180,685
*	Vanguard Tgt Retirement 2055	Registered Investment Company	79
*	Vanguard Target Retirement Inc	Registered Investment Company	2,832
*	Vanguard Windsor II Fund Inv	Registered Investment Company	789,943
*	Vanguard Retire Savings Trust	Common/Collective Trust	742,325
*	Amarin Corp PLC Spons Adr New	Common Stock	24,603
*	Annaly Mtg Mgmt Inc Com	Common Stock	7,168
*	API Technologies Corp.	Common Stock	722
*	Arena Pharmaceutical Inc.	Common Stock	8,600
*	Biocryst Pharmaceuticals Inc.	Common Stock	12,925
*	Chimera Invt Corp Com	Common Stock	1,792
*	Dominion Res Inc. Va Com	Common Stock	4,834
*	Espey Mfg & Electrs	Common Stock	4,896
*	Harmonic Inc	Common Stock	10,713
*	Hatteras Finl Corp Com	Common Stock	12,108
*	Health Care Services Group Com	Common Stock	14,643

*	Infinera Corp Com	Common Stock	$ 1,033
*	IShares Silver TR Com	Common Stock	3,018
*	IShares TR S&P US Pfd Stk	Common Stock	140,502
*	IShares TR Lehman US Aggregate Bd Fd	Common Stock	114,066
*	IShares TR MSCI Eafe Index Fd	Common Stock	20,491
*	IShares TR MSCI Emerging Mkts Index Fd	Common Stock	77,876
*	IShares TR Russell 3000 Index Fd Com	Common Stock	132,497
*	JP Morgan Chase & Co Com	Common Stock	7,478
*	Kinder Morgan Energy Partners L.P. Com	Common Stock	8,865
*	Linn Energy LLC Unit Repstg Ltd	Common Stock	15,583
*	Markel Corp Com	Common Stock	3,781
*	Markwest Energy Partners LP	Common Stock	17,916
*	Nordic American Tanker Shipping Ltd	Common Stock	17,481
*	Paramount Gold & Silver Corp Com	Common Stock	45,885
*	PDL Biopharma Inc Com	Common Stock	2,492
*	Pengrowth Energy Corp Com	Common Stock	10,856
*	Pertohawk Energy Corp Com	Common Stock	3,650
*	Pharmathene Inc Com	Common Stock	45,473
*	Powershares Exchange Traded Fd TR	Common Stock	7,760
*	Proshares TR Ultrashort Lehman	Common Stock	31,484
*	Proshares TR Ultra Health Care Proshares	Common Stock	100
*	Proshares TR Ultra Oil & Gas Proshares	Common Stock	1,145
*	Quicklogic Corp Cdt Com	Common Stock	3,200
*	Realty Income Corp Common Stock	Common Stock	17,624
*	Rollins Inc Com	Common Stock	8,888
*	Siga Technologies Inc Com Formerly	Common Stock	14,000
*	Spdr Gold Tr Gold Shs Com	Common Stock	5,549
*	Spdr Ser TR DJ Wilshire Reit Etf Com	Common Stock	43,606
*	Verizon Communications Com	Common Stock	147
*	Walter Invt Mgmt Corp Com	Common Stock	11,247
*	Yamana Gold Inc Com	Common Stock	2,566
*	VBO Money Market Sweep Fund	Registered Investment Company	32,250
*	PIMCO Commodity Real Return	Registered Investment Company	48,223
*	PIMCO Investment Grade Corporate	Registered Investment Company	79,739
*	Franklin Income Fund Class A	Registered Investment Company	1,746
*	Hussman Strategic Growth Fund	Registered Investment Company	36,310
*	Loomis Sayles Bond Fund Retail	Registered Investment Company	47,810
*	PIMCO All Asset Fund - Institutional Sha	Registered Investment Company	49,470
			18,906,990
*	Participant loans	4.25% low, 9.75% high	211,249
			$ 19,118,239

Party in Interest	Identity of issuer, borrower, lessor or party involved	Description of investment Including maturity date, rate of interest, collateral, par or maturity value	Current Value Per 5500
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