# 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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 07/01/1977

**2a** Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

125 RAMPART WAY, SUITE 100
DENVER, CO 80230

**2b** Employer Identification Number (EIN) 84-0735271

**2c** Sponsor's telephone number 720-858-7433

**2d** Business code (see instructions) 621111

**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. | 10/05/2011 | JILL M. YOUSAF |
| | **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")
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

125 RAMPART WAY, SUITE 100
DENVER, CO 80230

**3b** Administrator's EIN
84-0735271

**3c** Administrator's telephone number
720-858-7433

**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** | 123 |
| **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** | 98 |
| **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** | 122 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 122 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 112 |
| **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:
2E 2F 2G 2J 2K 2R 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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2010**<br>**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 | **B** Three-digit plan number (PN) ▶ | |
|---|---|---|
| COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN | | 001 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) | |
| COLORADO ALLERGY & ASTHMA CENTERS, P.C. | 84-0735271 | |

## 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

AMERICAN CENTURY INVESTMENTS

44-6006315

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

BARON CAPITAL GROUP

13-3122938

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

DODGE & COX

94-1441976

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

FIDELITY INVESTMENTS

06-1194217

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

GABELLI

13-3340139

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

GOLDMAN SACHS

13-5108880

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

JANUS

43-1804048

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

MFS

04-2747644

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

PIMCO FUNDS

95-2632339

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

T. ROWE PRICE

52-2264646

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

**(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)

WELLS FARGO INVESTMENTS, LLC

91-1374280

| (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? |
|---|---|---|---|---|---|---|
| 33 65 71 72 | BROKERAGE PROVIDER | 1298 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

WELLS FARGO BANK, N.A.

94-1347393

| (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 19 21 37 38 50 59 60 62 63 | SERVICE PROVIDER | 1455 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

**(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)

| | | |
|---|---|---|
| **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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

**D** Employer Identification Number (EIN)
84-0735271

**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: WELLS FARGO STABLE RETURN FUND N6

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.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) |
|---|---|---|
| 52-2251407-001 | C | 1602834 |

**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) |
|---|---|---|

**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) |
|---|---|---|

## 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 |
|---|---|

**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 |
|---|---|

**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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

**D** Employer Identification Number (EIN)
84-0735271

## 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) | 516954 | 577708 |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(2)** U.S. Government securities | 1c(2) | | |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | | |
| **(B)** All other | 1c(3)(B) | | |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | | |
| **(B)** Common | 1c(4)(B) | | |
| **(5)** Partnership/joint venture interests | 1c(5) | | |
| **(6)** Real estate (other than employer real property) | 1c(6) | | |
| **(7)** Loans (other than to participants) | 1c(7) | | |
| **(8)** Participant loans | 1c(8) | 101031 | 123013 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 1750626 | 1602834 |
| **(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) | 9645699 | 12850931 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 3405147 | 2888199 |

| | | | (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 | 15419457 | 18042685 |
| | **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 | 15419457 | 18042685 |

## 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) | 688133 | |
| | **(B)** Participants | 2a(1)(B) | 600357 | |
| | **(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) | | 1288490 |
| **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) | 4357 | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 4357 |
| | **(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) | 279858 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 279858 |
| | **(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) | | 40058 |
| (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) | | 1436944 |
| c Other income | 2c | | 502149 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 3551856 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 925875 | |
| (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) | | 925875 |
| 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) | 2753 | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 2753 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 928628 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 2623228 |
| 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: GHP HORWATH (2) EIN: 84-1156277

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 | | 9931 |
| **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 | | | |

**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
COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
COLORADO ALLERGY & ASTHMA CENTERS, P.C.

**D** Employer Identification Number (EIN)
84-0735271

## 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** 0

**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): 41-6257133

**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):



Crowe Horwath

GHP Horwath, P.C.
Member Crowe Horwath International

# COLORADO ALLERGY & ASTHMA CENTERS, P.C.
# PROFIT SHARING 401(k) PLAN

## FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 2010

# COLORADO ALLERGY & ASTHMA CENTERS, P.C.
# PROFIT SHARING 401(k) PLAN

## YEAR ENDED DECEMBER 31, 2010

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# INDEPENDENT AUDITORS' REPORT

The Plan Administrator and participants of
Colorado Allergy & Asthma Centers, P.C.
Profit Sharing 401(k) Plan

We were engaged to audit the accompanying statements of assets available for benefits of Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in assets available for benefits for the year ended December 31, 2010, and the supplemental schedules of (1) Schedule H, line 4i-Schedule of assets (held at end of year), and (2) Schedule H, Line 4a-Schedule of delinquent participant contributions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules 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 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the year ended December 31, 2010, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by 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.

GHP Horwath, P.C.

September 29, 2011



A GHP Financial Group company

*GHP Horwath, P.C. is an independent member firm of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal entity.*

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

## STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

## DECEMBER 31, 2010 AND 2009

| | 2010 | 2009 |
|---|---|---|
| Assets: | | |
| Investments, at fair value (Notes 3 and 4) | $ 17,374,021 | $ 14,804,973 |
| Receivables: | | |
| Employer contributions | 577,708 | 516,954 |
| Notes receivable from participants (Note 3) | 123,013 | 101,031 |
| Assets reflecting investments at fair value | 18,074,742 | 15,422,958 |
| Adjustment from fair value to contract value for interest in stable value fund relating to fully benefit-responsive investment contracts | (32,057) | (3,501) |
| Assets available for benefits | $ 18,042,685 | $ 15,419,457 |

See notes to financial statements.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS**

**YEAR ENDED DECEMBER 31, 2010**

| | | |
|---|---|---|
| Additions: | | |
| Additions to assets attributed to: | | |
| Investment income (Note 3): | | |
| Net appreciation in fair value of investments | $ | 1,979,151 |
| Dividends and interest | | 279,858 |
| Interest income on notes receivable from participants (Note 3) | | 4,357 |
| | | 2,263,366 |
| Contributions: | | |
| Participants | | 600,357 |
| Employer | | 688,133 |
| | | 1,288,490 |
| Total additions | | 3,551,856 |
| Deductions: | | |
| Deductions from assets attributed to: | | |
| Benefits paid to participants | | 925,875 |
| Administrative expenses | | 2,753 |
| Total deductions | | 928,628 |
| Net increase | | 2,623,228 |
| Assets available for benefits: | | |
| Beginning of year | | 15,419,457 |
| End of year | $ | 18,042,685 |

See notes to financial statements.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2010**

## 1. Description of the Plan:

The following description of the Colorado Allergy & Asthma Centers, P.C. (the "Company" or the "Employer") Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### General:

The Plan is a qualified defined contribution plan. All eligible employees who have completed one year of service, as defined by the Plan, and are age twenty-one or older, are eligible to make salary deferrals to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

### Contributions:

Each year, eligible participants may elect to have a portion of their salary deferred and contributed to the Plan, up to a maximum amount, adjusted annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and, subject to certain limitations as defined by the Plan, voluntary after-tax contributions, including after-tax Roth contributions.

The Employer may make a discretionary matching contribution equal to a percentage of each participant's voluntary contributions as well as a discretionary profit sharing contribution to the Plan. Participants are eligible for discretionary matching contributions and annual discretionary profit sharing contributions once they complete two years of service, as defined by the Plan.

For the year ended December 31, 2010, the Employer contributed to each eligible participant's account, an amount equal to 50 percent of the participant's contribution up to four percent of eligible compensation. In addition, for the year ended December 31, 2010, the Employer contributed a profit sharing contribution on behalf of each eligible participant equal to a ratio of the percentage of the participant's compensation to total participants' compensation. Contributions are subject to certain limitations.

### Investment options:

Participants may direct the investment of their contributions and Employer contributions into various investment options offered by the Plan. Currently, the Plan offers mutual funds, a collective stable return fund and self-directed accounts as investment options. A self-directed account allows a participant to direct the investment of his or her contributions among individual stocks, bonds, shares of various mutual funds, and money market accounts through a self-directed brokerage account. Participants may change their investment options on any day.

1. **Description of the Plan (continued):**

**Participant accounts:**

The trustee of the Plan establishes an account for each participant. Each participant's account is credited or charged with the participant's contribution and an allocation of (a) the Company's contributions, if any; (b) Plan earnings or losses; and (c) administrative and other expenses, as defined by the Plan.

With the exception of the self-directed accounts, investment income is allocated to each participant's account based on the participant's account balance in each Plan option. Transaction fees for the purchase and sale of securities for the self-directed account of a participant are charged in accordance with a schedule of rates disclosed in the self-directed account agreement.

**Vesting:**

All participants are immediately vested in their voluntary contributions and Employer contributions, plus actual earnings thereon.

**Notes receivable from participants:**

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at current market rates, as defined by the Plan, determined at the date of the loan. All loans must be repaid to the Plan within a period specified by the Employer, generally not exceeding five years. The Employer establishes the specific terms and conditions of each loan. Loans outstanding at December 31, 2010, bear interest at rates that range from 3.25 percent to 8.00 percent. Principal and interest is paid ratably through semi-monthly payroll deductions.

**Payment of benefits:**

On termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's account or an annuity, as defined by the Plan. A participant may also elect to receive his or her benefit as a direct rollover to an IRA or another qualified plan.

**Administrative expenses:**

The Plan's administrative expenses are paid by either the Plan or the Employer, as provided in the Plan document (Note 7).

2. **Summary of significant accounting policies:**

**Basis of accounting:**

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

Investment contracts held by a defined-contribution Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the 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. The Plan invests in investment contracts through a collective stable return fund. Contract value for this collective stable return fund is based on the net asset value of the fund as reported by the investment advisor. The statements of assets available for benefits present the fair value, as well as, the adjustment from fair value to contract value relating to the collective stable return fund. The statement of changes in assets available for benefits is prepared on a contract value basis.

**Use of estimates:**

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

**Investment valuation and income recognition:**

The Plan's 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 4 for a 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.

Management fees and operating expenses charged to the Plan for investments in mutual funds and the collective stable return fund are deducted from income earned on a daily basis and are not separately reflected. Consequently, investment income is reflected net of certain management fees and operating and investment expenses.

**Notes receivable from participants:**

Notes receivable from participants are measured at their unpaid principal balances 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.

2. **Summary of significant accounting policies (continued):**

**Recent accounting pronouncements:**

In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance for improving disclosures about fair value measurements. The new guidance requires new disclosures for transfers in and out of Level 1 and 2 classifications and for more detail about activity in Level 3 fair value measurements. The new guidance also clarifies previous disclosure requirements by increasing the level of disaggregation to the class level for investments and by requiring more disclosures about inputs and valuation techniques for fair value measurements in Level 2 and Level 3. The Plan adopted this guidance, except for the new requirement related to the Level 3 roll forward. Gross presentation in the Level 3 roll forward is effective for the Plan in 2011. The Plan's adoption of the guidance did not affect the statement of assets available for benefits or the statement of changes in assets available for benefits since it amends only the disclosure requirements for fair value measurements. See Note 4 for information and related disclosures regarding fair value measurements.

In September 2010, the FASB issued new guidance for reporting loans to participants by defined contribution plans. The new guidance requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments, and measured at their unpaid principal balances plus any accrued but unpaid interest. The adoption of this guidance required retrospective application. Other than the reclassification requirements, the adoption of this guidance did not have a material impact on the Plan's financial statements.

3. **Certified information (unaudited):**

The financial information related to investments, notes receivable from participants, investment income and interest income on notes receivable from participants included in the Plan's financial statements and supplemental schedule of assets (held at end of year) and the fair value information included in Note 4, has been derived from information certified as complete and accurate by Wells Fargo Bank, N.A., the trustee, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974, and furnished to the Plan Administrator. Accordingly, the following information was not subjected to any auditing procedures performed by the independent public accountants.

**3. Certified information (unaudited) (continued):**

Investments that represent 5 percent or more of the Plan's assets are as follows:

| | December 31, 2010 | December 31, 2009 |
|---|---|---|
| Self-directed accounts | $ 2,888,199 | $ 3,405,147 |
| Collective Stable Return Fund: | | |
| Wells Fargo Collective Stable Return Fund, at contract value | $ 1,602,834 | $ 1,750,626 |
| Mutual funds: | | |
| PIMCO Total Return Fund | $ 2,258,867 | $ 1,577,009 |
| Goldman Sachs Mid Cap Value Fund | $ 1,451,382 | |
| Janus Overseas Fund | $ 1,297,597 | $ 1,453,089 |
| Wells Fargo Advantage Small Cap Opportunities Fund | $ 1,218,329 | $ 965,741 |
| Oakmark Equity & Income Fund | $ 1,050,813 | |
| Wells Fargo Advantage Index Fund | $ 1,005,879 | $ 781,841 |
| Gabelli Value Fund | | $ 855,699 |

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $1,979,151 as follows:

| | |
|---|---|
| Self-directed accounts | $ 502,149 |
| Mutual funds | 1,436,944 |
| Collective Stable Return Fund | 40,058 |
| | $ 1,979,151 |

**4. Fair value measurements:**

The Plan measures financial assets and liabilities under accounting guidance which establishes a three-tier fair value hierarchy and prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions. In determining fair value, the Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The determination of where assets and liabilities fall within this hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

**4. Fair value measurements (continued):**

Much of the information used to determine fair values is highly subjective and judgmental in nature and, therefore the results may not be precise. In addition, estimates of cash flows, risk characteristics, credit quality and interest rates are all subject to change. Since the fair values are estimated as of the statement of assets available for benefits date, the amounts, which will actually be realized or paid upon settlement or maturity of the various instruments, could be significantly different.

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

*Mutual funds:* Valued at quoted market prices, which represents the net asset value of shares held by the Plan at year end.

*Collective stable return fund:* Valued based on financial statements provided by the Plan's investment trustee, which are audited annually by independent accountants. The value for this fund is stated at estimated fair value, which has been determined based on the unit values of the fund, and recent transactions at year end. Net unit values are determined by the bank sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

*Self-directed accounts:* Include mutual funds, valued at quoted market prices which represent the net asset value of shares held by the Plan at year end; common stocks, valued at quoted market prices on the active market on which the individual securities are traded; and, money market funds, which are valued at cost plus accrued interest.

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

| | Level | 2010 | 2009 |
|---|---|---|---|
| Mutual funds: | | | |
| International | 1 | $ 2,489,992 | $ 2,146,951 |
| Large Cap | 1 | 2,345,303 | 1,866,168 |
| Fixed | 1 | 2,258,867 | 1,577,009 |
| Mid Cap | 1 | 1,960,200 | 1,429,362 |
| Balanced | 1 | 1,938,712 | 1,204,199 |
| Small Cap | 1 | 1,857,857 | 1,422,010 |
| Total mutual funds | | 12,850,931 | 9,645,699 |

**4. Fair value measurements (continued):**

| | Level | 2010 | 2009 |
|---|---|---|---|
| Collective stable return fund | 2 | 1,634,891 | 1,754,127 |
| Self-directed accounts: | | | |
| Money market | 1 | 154,022 | 136,606 |
| Mutual funds: | | | |
| Balanced | 1 | 830,674 | 1,008,993 |
| International | 1 | 561,253 | 686,945 |
| Bond | 1 | 360,212 | |
| Mid Cap | 1 | 263,996 | 208,424 |
| Sector | 1 | 167,091 | 188,936 |
| Large Cap | 1 | 127,072 | 462,452 |
| Value | 1 | 30,448 | |
| Growth | 1 | 15,088 | |
| Small Cap | 1 | 11,516 | 87,964 |
| Fixed | 1 | | 313,464 |
| Common stocks: | | | |
| Utilities | 1 | 123,773 | 116,542 |
| Industrial | 1 | 94,975 | 72,575 |
| Financial | 1 | 55,948 | 48,319 |
| Basic materials | 1 | 55,565 | 45,345 |
| Services | 1 | 19,454 | 15,031 |
| Consumer goods | 1 | 16,827 | 13,272 |
| Technology | 1 | 285 | 279 |
| Total self-directed accounts | | 2,888,199 | 3,405,147 |
| Total investments, at fair value | | $ 17,374,021 | $ 14,804,973 |

For the years ended December 31, 2010 and 2009, the Plan held no assets in which significant unobservable inputs (Level 3) were used in determining fair value. In addition, the Plan did not have any significant transfers between Levels 1 and 2 during the year.

**5. Plan termination:**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by resolution of its Board of Directors and subject to the provisions of ERISA.

**6. Tax status:**

The Internal Revenue Service has determined and informed the Company by letter dated August 30, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**7. Related party transactions:**

Certain Plan investments are units of a collective stable return fund and shares of various mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in interest transactions.

Fees paid by the Employer for legal, accounting and other professional services provided to the Plan and rendered by parties-in-interest on behalf of the Plan were approximately $16,000 during the year ended December 31, 2010. Other fees, such as loan processing fees, withdrawal charges and service fees, incurred by individual participants, were deducted from the individual participant's account balance.

Notes receivable from participants also qualify as party-in-interest transactions.

**8. 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 such changes could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

**9. Prohibited transaction:**

During the year ended December 31, 2010, the Employer failed to timely remit certain employee contributions to the Plan. DOL Regulation 29 CFR 2510.3–102 states that an employer is required to remit employee contributions to the Plan as soon as it is practicable, but in no event later than the 15th business day following the end of the month. Using a calculator from the U.S. Department of Labor's Voluntary Fiduciary Correction Program website, the Employer estimated the lost earnings that could have been incurred. For the year ended December 31, 2010, employees' contributions totaling $9,931 were remitted to the Plan by the Employer in June 2010. Lost earnings on these contributions totaling $55 were remitted by the Employer to the affected participants' accounts in September 2011.

**10. Subsequent events:**

The Employer has evaluated events through September 29, 2011, the date the financial statements were available to be issued, for consideration of subsequent events to be included in its December 31, 2010 financial statements.

# SUPPLEMENTAL SCHEDULES

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

EIN 84-0735271

PLAN NUMBER 001

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (e) Current value |
|---|---|---|---|
| * | Self-Directed Accounts | Investments may be invested in a wide variety of individual stocks, bonds and mutual funds | $ 2,888,199 |
| | PIMCO Funds | Total Return Fund | 2,258,867 |
| * | Wells Fargo Investments | Collective Stable Return Fund | 1,634,891 |
| | Goldman Sachs Distributors | Mid Cap Value Fund | 1,451,382 |
| | Janus Distributors | Overseas Fund | 1,297,597 |
| * | Wells Fargo Investments | Advantage Small Cap Opportunities Fund | 1,218,329 |
| | Oakmark | Equity & Income | 1,050,813 |
| * | Wells Fargo Investments | Advantage Index Fund | 1,005,879 |
| * | Wells Fargo Investments | Advantage C&B Large Cap Value Fund | 677,325 |
| | Dodge & Cox | International Stock Fund | 670,345 |
| | T. Rowe Price | Growth Stock Fund | 662,098 |
| | MFS Fund Distributors | International New Discovery Fund | 522,050 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2020 Fund | 510,104 |
| | T. Rowe Price | Mid Cap Growth | 508,820 |
| | American Century Services | Small Cap Value Fund | 408,310 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2030 Fund | 274,139 |
| | Baron Fund Distributors | Small Cap Fund | 231,218 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2040 Fund | 78,955 |
| * | Wells Fargo Investments | Advantage Dow Jones Target Today Fund | 10,787 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2050 Fund | 8,960 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2010 Fund | 4,953 |
| * | Participant Loans | 3.25% - 8.00%, various terms (due August 2012 through May 2015) | 123,013 |
| | | | $ 17,497,034 |

*A party-in-interest as defined by ERISA.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

**DECEMBER 31, 2010**

**EIN 84-0735271**

**PLAN NUMBER 001**

| Participant contributions transferred late to the Plan | Total that constitute nonexempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| Check here if late participant loan repayments are included: ☐ | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | |
| $ 9,931 | $ - | $ 9,931 | $ - | |

*The late contributions were remitted in the 2010 Plan year.*
*The Company remitted $55 of lost earnings related to the 2010 late contributions in September 2011.*



Crowe Horwath

GHP Horwath, P.C.
Member Crowe Horwath International

# COLORADO ALLERGY & ASTHMA CENTERS, P.C.
# PROFIT SHARING 401(k) PLAN

## FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 2010

# COLORADO ALLERGY & ASTHMA CENTERS, P.C.
# PROFIT SHARING 401(k) PLAN

## YEAR ENDED DECEMBER 31, 2010

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# INDEPENDENT AUDITORS' REPORT

The Plan Administrator and participants of
Colorado Allergy & Asthma Centers, P.C.
Profit Sharing 401(k) Plan

We were engaged to audit the accompanying statements of assets available for benefits of Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in assets available for benefits for the year ended December 31, 2010, and the supplemental schedules of (1) Schedule H, line 4i-Schedule of assets (held at end of year), and (2) Schedule H, Line 4a-Schedule of delinquent participant contributions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules 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 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the year ended December 31, 2010, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by 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.

GHP Horwath, P.C.

September 29, 2011



A GHP Financial Group company

*GHP Horwath, P.C. is an independent member firm of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal entity.*

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

## STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

## DECEMBER 31, 2010 AND 2009

| | 2010 | 2009 |
|---|---|---|
| Assets: | | |
| Investments, at fair value (Notes 3 and 4) | $ 17,374,021 | $ 14,804,973 |
| Receivables: | | |
| Employer contributions | 577,708 | 516,954 |
| Notes receivable from participants (Note 3) | 123,013 | 101,031 |
| Assets reflecting investments at fair value | 18,074,742 | 15,422,958 |
| Adjustment from fair value to contract value for interest in stable value fund relating to fully benefit-responsive investment contracts | (32,057) | (3,501) |
| Assets available for benefits | $ 18,042,685 | $ 15,419,457 |

See notes to financial statements.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS**

**YEAR ENDED DECEMBER 31, 2010**

| | | |
|---|---|---|
| Additions: | | |
| Additions to assets attributed to: | | |
| Investment income (Note 3): | | |
| Net appreciation in fair value of investments | $ | 1,979,151 |
| Dividends and interest | | 279,858 |
| Interest income on notes receivable from participants (Note 3) | | 4,357 |
| | | 2,263,366 |
| Contributions: | | |
| Participants | | 600,357 |
| Employer | | 688,133 |
| | | 1,288,490 |
| Total additions | | 3,551,856 |
| Deductions: | | |
| Deductions from assets attributed to: | | |
| Benefits paid to participants | | 925,875 |
| Administrative expenses | | 2,753 |
| Total deductions | | 928,628 |
| Net increase | | 2,623,228 |
| Assets available for benefits: | | |
| Beginning of year | | 15,419,457 |
| End of year | $ | 18,042,685 |

See notes to financial statements.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2010**

## 1. Description of the Plan:

The following description of the Colorado Allergy & Asthma Centers, P.C. (the "Company" or the "Employer") Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### General:

The Plan is a qualified defined contribution plan. All eligible employees who have completed one year of service, as defined by the Plan, and are age twenty-one or older, are eligible to make salary deferrals to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

### Contributions:

Each year, eligible participants may elect to have a portion of their salary deferred and contributed to the Plan, up to a maximum amount, adjusted annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and, subject to certain limitations as defined by the Plan, voluntary after-tax contributions, including after-tax Roth contributions.

The Employer may make a discretionary matching contribution equal to a percentage of each participant's voluntary contributions as well as a discretionary profit sharing contribution to the Plan. Participants are eligible for discretionary matching contributions and annual discretionary profit sharing contributions once they complete two years of service, as defined by the Plan.

For the year ended December 31, 2010, the Employer contributed to each eligible participant's account, an amount equal to 50 percent of the participant's contribution up to four percent of eligible compensation. In addition, for the year ended December 31, 2010, the Employer contributed a profit sharing contribution on behalf of each eligible participant equal to a ratio of the percentage of the participant's compensation to total participants' compensation. Contributions are subject to certain limitations.

### Investment options:

Participants may direct the investment of their contributions and Employer contributions into various investment options offered by the Plan. Currently, the Plan offers mutual funds, a collective stable return fund and self-directed accounts as investment options. A self-directed account allows a participant to direct the investment of his or her contributions among individual stocks, bonds, shares of various mutual funds, and money market accounts through a self-directed brokerage account. Participants may change their investment options on any day.

1. **Description of the Plan (continued):**

**Participant accounts:**

The trustee of the Plan establishes an account for each participant. Each participant's account is credited or charged with the participant's contribution and an allocation of (a) the Company's contributions, if any; (b) Plan earnings or losses; and (c) administrative and other expenses, as defined by the Plan.

With the exception of the self-directed accounts, investment income is allocated to each participant's account based on the participant's account balance in each Plan option. Transaction fees for the purchase and sale of securities for the self-directed account of a participant are charged in accordance with a schedule of rates disclosed in the self-directed account agreement.

**Vesting:**

All participants are immediately vested in their voluntary contributions and Employer contributions, plus actual earnings thereon.

**Notes receivable from participants:**

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at current market rates, as defined by the Plan, determined at the date of the loan. All loans must be repaid to the Plan within a period specified by the Employer, generally not exceeding five years. The Employer establishes the specific terms and conditions of each loan. Loans outstanding at December 31, 2010, bear interest at rates that range from 3.25 percent to 8.00 percent. Principal and interest is paid ratably through semi-monthly payroll deductions.

**Payment of benefits:**

On termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's account or an annuity, as defined by the Plan. A participant may also elect to receive his or her benefit as a direct rollover to an IRA or another qualified plan.

**Administrative expenses:**

The Plan's administrative expenses are paid by either the Plan or the Employer, as provided in the Plan document (Note 7).

2. **Summary of significant accounting policies:**

**Basis of accounting:**

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

Investment contracts held by a defined-contribution Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the 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. The Plan invests in investment contracts through a collective stable return fund. Contract value for this collective stable return fund is based on the net asset value of the fund as reported by the investment advisor. The statements of assets available for benefits present the fair value, as well as, the adjustment from fair value to contract value relating to the collective stable return fund. The statement of changes in assets available for benefits is prepared on a contract value basis.

**Use of estimates:**

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

**Investment valuation and income recognition:**

The Plan's 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 4 for a 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.

Management fees and operating expenses charged to the Plan for investments in mutual funds and the collective stable return fund are deducted from income earned on a daily basis and are not separately reflected. Consequently, investment income is reflected net of certain management fees and operating and investment expenses.

**Notes receivable from participants:**

Notes receivable from participants are measured at their unpaid principal balances 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.

2. **Summary of significant accounting policies (continued):**

**Recent accounting pronouncements:**

In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance for improving disclosures about fair value measurements. The new guidance requires new disclosures for transfers in and out of Level 1 and 2 classifications and for more detail about activity in Level 3 fair value measurements. The new guidance also clarifies previous disclosure requirements by increasing the level of disaggregation to the class level for investments and by requiring more disclosures about inputs and valuation techniques for fair value measurements in Level 2 and Level 3. The Plan adopted this guidance, except for the new requirement related to the Level 3 roll forward. Gross presentation in the Level 3 roll forward is effective for the Plan in 2011. The Plan's adoption of the guidance did not affect the statement of assets available for benefits or the statement of changes in assets available for benefits since it amends only the disclosure requirements for fair value measurements. See Note 4 for information and related disclosures regarding fair value measurements.

In September 2010, the FASB issued new guidance for reporting loans to participants by defined contribution plans. The new guidance requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments, and measured at their unpaid principal balances plus any accrued but unpaid interest. The adoption of this guidance required retrospective application. Other than the reclassification requirements, the adoption of this guidance did not have a material impact on the Plan's financial statements.

3. **Certified information (unaudited):**

The financial information related to investments, notes receivable from participants, investment income and interest income on notes receivable from participants included in the Plan's financial statements and supplemental schedule of assets (held at end of year) and the fair value information included in Note 4, has been derived from information certified as complete and accurate by Wells Fargo Bank, N.A., the trustee, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974, and furnished to the Plan Administrator. Accordingly, the following information was not subjected to any auditing procedures performed by the independent public accountants.

**3. Certified information (unaudited) (continued):**

Investments that represent 5 percent or more of the Plan's assets are as follows:

| | December 31, 2010 | December 31, 2009 |
|---|---|---|
| Self-directed accounts | $ 2,888,199 | $ 3,405,147 |
| Collective Stable Return Fund: | | |
| Wells Fargo Collective Stable Return Fund, at contract value | $ 1,602,834 | $ 1,750,626 |
| Mutual funds: | | |
| PIMCO Total Return Fund | $ 2,258,867 | $ 1,577,009 |
| Goldman Sachs Mid Cap Value Fund | $ 1,451,382 | |
| Janus Overseas Fund | $ 1,297,597 | $ 1,453,089 |
| Wells Fargo Advantage Small Cap Opportunities Fund | $ 1,218,329 | $ 965,741 |
| Oakmark Equity & Income Fund | $ 1,050,813 | |
| Wells Fargo Advantage Index Fund | $ 1,005,879 | $ 781,841 |
| Gabelli Value Fund | | $ 855,699 |

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $1,979,151 as follows:

| | |
|---|---|
| Self-directed accounts | $ 502,149 |
| Mutual funds | 1,436,944 |
| Collective Stable Return Fund | 40,058 |
| | $ 1,979,151 |

**4. Fair value measurements:**

The Plan measures financial assets and liabilities under accounting guidance which establishes a three-tier fair value hierarchy and prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions. In determining fair value, the Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The determination of where assets and liabilities fall within this hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

**4. Fair value measurements (continued):**

Much of the information used to determine fair values is highly subjective and judgmental in nature and, therefore the results may not be precise. In addition, estimates of cash flows, risk characteristics, credit quality and interest rates are all subject to change. Since the fair values are estimated as of the statement of assets available for benefits date, the amounts, which will actually be realized or paid upon settlement or maturity of the various instruments, could be significantly different.

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

*Mutual funds:* Valued at quoted market prices, which represents the net asset value of shares held by the Plan at year end.

*Collective stable return fund:* Valued based on financial statements provided by the Plan's investment trustee, which are audited annually by independent accountants. The value for this fund is stated at estimated fair value, which has been determined based on the unit values of the fund, and recent transactions at year end. Net unit values are determined by the bank sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

*Self-directed accounts:* Include mutual funds, valued at quoted market prices which represent the net asset value of shares held by the Plan at year end; common stocks, valued at quoted market prices on the active market on which the individual securities are traded; and, money market funds, which are valued at cost plus accrued interest.

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

| | Level | 2010 | 2009 |
|---|---|---|---|
| Mutual funds: | | | |
| International | 1 | $ 2,489,992 | $ 2,146,951 |
| Large Cap | 1 | 2,345,303 | 1,866,168 |
| Fixed | 1 | 2,258,867 | 1,577,009 |
| Mid Cap | 1 | 1,960,200 | 1,429,362 |
| Balanced | 1 | 1,938,712 | 1,204,199 |
| Small Cap | 1 | 1,857,857 | 1,422,010 |
| Total mutual funds | | 12,850,931 | 9,645,699 |

**4. Fair value measurements (continued):**

| | Level | 2010 | 2009 |
|---|---|---|---|
| Collective stable return fund | 2 | 1,634,891 | 1,754,127 |
| Self-directed accounts: | | | |
| Money market | 1 | 154,022 | 136,606 |
| Mutual funds: | | | |
| Balanced | 1 | 830,674 | 1,008,993 |
| International | 1 | 561,253 | 686,945 |
| Bond | 1 | 360,212 | |
| Mid Cap | 1 | 263,996 | 208,424 |
| Sector | 1 | 167,091 | 188,936 |
| Large Cap | 1 | 127,072 | 462,452 |
| Value | 1 | 30,448 | |
| Growth | 1 | 15,088 | |
| Small Cap | 1 | 11,516 | 87,964 |
| Fixed | 1 | | 313,464 |
| Common stocks: | | | |
| Utilities | 1 | 123,773 | 116,542 |
| Industrial | 1 | 94,975 | 72,575 |
| Financial | 1 | 55,948 | 48,319 |
| Basic materials | 1 | 55,565 | 45,345 |
| Services | 1 | 19,454 | 15,031 |
| Consumer goods | 1 | 16,827 | 13,272 |
| Technology | 1 | 285 | 279 |
| Total self-directed accounts | | 2,888,199 | 3,405,147 |
| Total investments, at fair value | | $ 17,374,021 | $ 14,804,973 |

For the years ended December 31, 2010 and 2009, the Plan held no assets in which significant unobservable inputs (Level 3) were used in determining fair value. In addition, the Plan did not have any significant transfers between Levels 1 and 2 during the year.

**5. Plan termination:**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by resolution of its Board of Directors and subject to the provisions of ERISA.

**6. Tax status:**

The Internal Revenue Service has determined and informed the Company by letter dated August 30, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**7. Related party transactions:**

Certain Plan investments are units of a collective stable return fund and shares of various mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in interest transactions.

Fees paid by the Employer for legal, accounting and other professional services provided to the Plan and rendered by parties-in-interest on behalf of the Plan were approximately $16,000 during the year ended December 31, 2010. Other fees, such as loan processing fees, withdrawal charges and service fees, incurred by individual participants, were deducted from the individual participant's account balance.

Notes receivable from participants also qualify as party-in-interest transactions.

**8. 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 such changes could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

**9. Prohibited transaction:**

During the year ended December 31, 2010, the Employer failed to timely remit certain employee contributions to the Plan. DOL Regulation 29 CFR 2510.3–102 states that an employer is required to remit employee contributions to the Plan as soon as it is practicable, but in no event later than the 15th business day following the end of the month. Using a calculator from the U.S. Department of Labor's Voluntary Fiduciary Correction Program website, the Employer estimated the lost earnings that could have been incurred. For the year ended December 31, 2010, employees' contributions totaling $9,931 were remitted to the Plan by the Employer in June 2010. Lost earnings on these contributions totaling $55 were remitted by the Employer to the affected participants' accounts in September 2011.

**10. Subsequent events:**

The Employer has evaluated events through September 29, 2011, the date the financial statements were available to be issued, for consideration of subsequent events to be included in its December 31, 2010 financial statements.

# SUPPLEMENTAL SCHEDULES

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

EIN 84-0735271

PLAN NUMBER 001

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (e) Current value |
|---|---|---|---|
| * | Self-Directed Accounts | Investments may be invested in a wide variety of individual stocks, bonds and mutual funds | $ 2,888,199 |
| | PIMCO Funds | Total Return Fund | 2,258,867 |
| * | Wells Fargo Investments | Collective Stable Return Fund | 1,634,891 |
| | Goldman Sachs Distributors | Mid Cap Value Fund | 1,451,382 |
| | Janus Distributors | Overseas Fund | 1,297,597 |
| * | Wells Fargo Investments | Advantage Small Cap Opportunities Fund | 1,218,329 |
| | Oakmark | Equity & Income | 1,050,813 |
| * | Wells Fargo Investments | Advantage Index Fund | 1,005,879 |
| * | Wells Fargo Investments | Advantage C&B Large Cap Value Fund | 677,325 |
| | Dodge & Cox | International Stock Fund | 670,345 |
| | T. Rowe Price | Growth Stock Fund | 662,098 |
| | MFS Fund Distributors | International New Discovery Fund | 522,050 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2020 Fund | 510,104 |
| | T. Rowe Price | Mid Cap Growth | 508,820 |
| | American Century Services | Small Cap Value Fund | 408,310 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2030 Fund | 274,139 |
| | Baron Fund Distributors | Small Cap Fund | 231,218 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2040 Fund | 78,955 |
| * | Wells Fargo Investments | Advantage Dow Jones Target Today Fund | 10,787 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2050 Fund | 8,960 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2010 Fund | 4,953 |
| * | Participant Loans | 3.25% - 8.00%, various terms (due August 2012 through May 2015) | 123,013 |
| | | | $ 17,497,034 |

*A party-in-interest as defined by ERISA.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

**DECEMBER 31, 2010**

**EIN 84-0735271**

**PLAN NUMBER 001**

| Participant contributions transferred late to the Plan | Total that constitute nonexempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| Check here if late participant loan repayments are included: ☐ | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | |
| $ 9,931 | $ - | $ 9,931 | $ - | |

*The late contributions were remitted in the 2010 Plan year.*
*The Company remitted $55 of lost earnings related to the 2010 late contributions in September 2011.*



Crowe Horwath

GHP Horwath, P.C.
Member Crowe Horwath International

# COLORADO ALLERGY & ASTHMA CENTERS, P.C.
# PROFIT SHARING 401(k) PLAN

## FINANCIAL STATEMENTS

## YEAR ENDED DECEMBER 31, 2010

# COLORADO ALLERGY & ASTHMA CENTERS, P.C.
# PROFIT SHARING 401(k) PLAN

## YEAR ENDED DECEMBER 31, 2010

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# INDEPENDENT AUDITORS' REPORT

The Plan Administrator and participants of
Colorado Allergy & Asthma Centers, P.C.
Profit Sharing 401(k) Plan

We were engaged to audit the accompanying statements of assets available for benefits of Colorado Allergy & Asthma Centers, P.C. Profit Sharing 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and the related statement of changes in assets available for benefits for the year ended December 31, 2010, and the supplemental schedules of (1) Schedule H, line 4i-Schedule of assets (held at end of year), and (2) Schedule H, Line 4a-Schedule of delinquent participant contributions as of or for the year ended December 31, 2010. These financial statements and supplemental schedules 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 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2010 and 2009 and for the year ended December 31, 2010, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by 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.

GHP Horwath, P.C.

September 29, 2011



A GHP Financial Group company

*GHP Horwath, P.C. is an independent member firm of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath International is a separate and independent legal entity.*

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

## STATEMENTS OF ASSETS AVAILABLE FOR BENEFITS

## DECEMBER 31, 2010 AND 2009

| | 2010 | 2009 |
|---|---|---|
| Assets: | | |
| Investments, at fair value (Notes 3 and 4) | $ 17,374,021 | $ 14,804,973 |
| Receivables: | | |
| Employer contributions | 577,708 | 516,954 |
| Notes receivable from participants (Note 3) | 123,013 | 101,031 |
| Assets reflecting investments at fair value | 18,074,742 | 15,422,958 |
| Adjustment from fair value to contract value for interest in stable value fund relating to fully benefit-responsive investment contracts | (32,057) | (3,501) |
| Assets available for benefits | $ 18,042,685 | $ 15,419,457 |

See notes to financial statements.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**STATEMENT OF CHANGES IN ASSETS AVAILABLE FOR BENEFITS**

**YEAR ENDED DECEMBER 31, 2010**

| | | |
|---|---|---|
| Additions: | | |
| Additions to assets attributed to: | | |
| Investment income (Note 3): | | |
| Net appreciation in fair value of investments | $ | 1,979,151 |
| Dividends and interest | | 279,858 |
| Interest income on notes receivable from participants (Note 3) | | 4,357 |
| | | 2,263,366 |
| Contributions: | | |
| Participants | | 600,357 |
| Employer | | 688,133 |
| | | 1,288,490 |
| Total additions | | 3,551,856 |
| Deductions: | | |
| Deductions from assets attributed to: | | |
| Benefits paid to participants | | 925,875 |
| Administrative expenses | | 2,753 |
| Total deductions | | 928,628 |
| Net increase | | 2,623,228 |
| Assets available for benefits: | | |
| Beginning of year | | 15,419,457 |
| End of year | $ | 18,042,685 |

See notes to financial statements.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2010**

## 1. Description of the Plan:

The following description of the Colorado Allergy & Asthma Centers, P.C. (the "Company" or the "Employer") Profit Sharing 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

### General:

The Plan is a qualified defined contribution plan. All eligible employees who have completed one year of service, as defined by the Plan, and are age twenty-one or older, are eligible to make salary deferrals to the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act ("ERISA").

### Contributions:

Each year, eligible participants may elect to have a portion of their salary deferred and contributed to the Plan, up to a maximum amount, adjusted annually by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans and, subject to certain limitations as defined by the Plan, voluntary after-tax contributions, including after-tax Roth contributions.

The Employer may make a discretionary matching contribution equal to a percentage of each participant's voluntary contributions as well as a discretionary profit sharing contribution to the Plan. Participants are eligible for discretionary matching contributions and annual discretionary profit sharing contributions once they complete two years of service, as defined by the Plan.

For the year ended December 31, 2010, the Employer contributed to each eligible participant's account, an amount equal to 50 percent of the participant's contribution up to four percent of eligible compensation. In addition, for the year ended December 31, 2010, the Employer contributed a profit sharing contribution on behalf of each eligible participant equal to a ratio of the percentage of the participant's compensation to total participants' compensation. Contributions are subject to certain limitations.

### Investment options:

Participants may direct the investment of their contributions and Employer contributions into various investment options offered by the Plan. Currently, the Plan offers mutual funds, a collective stable return fund and self-directed accounts as investment options. A self-directed account allows a participant to direct the investment of his or her contributions among individual stocks, bonds, shares of various mutual funds, and money market accounts through a self-directed brokerage account. Participants may change their investment options on any day.

1. **Description of the Plan (continued):**

**Participant accounts:**

The trustee of the Plan establishes an account for each participant. Each participant's account is credited or charged with the participant's contribution and an allocation of (a) the Company's contributions, if any; (b) Plan earnings or losses; and (c) administrative and other expenses, as defined by the Plan.

With the exception of the self-directed accounts, investment income is allocated to each participant's account based on the participant's account balance in each Plan option. Transaction fees for the purchase and sale of securities for the self-directed account of a participant are charged in accordance with a schedule of rates disclosed in the self-directed account agreement.

**Vesting:**

All participants are immediately vested in their voluntary contributions and Employer contributions, plus actual earnings thereon.

**Notes receivable from participants:**

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at current market rates, as defined by the Plan, determined at the date of the loan. All loans must be repaid to the Plan within a period specified by the Employer, generally not exceeding five years. The Employer establishes the specific terms and conditions of each loan. Loans outstanding at December 31, 2010, bear interest at rates that range from 3.25 percent to 8.00 percent. Principal and interest is paid ratably through semi-monthly payroll deductions.

**Payment of benefits:**

On termination of service due to death, disability, retirement or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's account or an annuity, as defined by the Plan. A participant may also elect to receive his or her benefit as a direct rollover to an IRA or another qualified plan.

**Administrative expenses:**

The Plan's administrative expenses are paid by either the Plan or the Employer, as provided in the Plan document (Note 7).

2. **Summary of significant accounting policies:**

**Basis of accounting:**

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

Investment contracts held by a defined-contribution Plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the 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. The Plan invests in investment contracts through a collective stable return fund. Contract value for this collective stable return fund is based on the net asset value of the fund as reported by the investment advisor. The statements of assets available for benefits present the fair value, as well as, the adjustment from fair value to contract value relating to the collective stable return fund. The statement of changes in assets available for benefits is prepared on a contract value basis.

**Use of estimates:**

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

**Investment valuation and income recognition:**

The Plan's 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 4 for a 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.

Management fees and operating expenses charged to the Plan for investments in mutual funds and the collective stable return fund are deducted from income earned on a daily basis and are not separately reflected. Consequently, investment income is reflected net of certain management fees and operating and investment expenses.

**Notes receivable from participants:**

Notes receivable from participants are measured at their unpaid principal balances 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.

2. **Summary of significant accounting policies (continued):**

**Recent accounting pronouncements:**

In January 2010, the Financial Accounting Standards Board ("FASB") issued guidance for improving disclosures about fair value measurements. The new guidance requires new disclosures for transfers in and out of Level 1 and 2 classifications and for more detail about activity in Level 3 fair value measurements. The new guidance also clarifies previous disclosure requirements by increasing the level of disaggregation to the class level for investments and by requiring more disclosures about inputs and valuation techniques for fair value measurements in Level 2 and Level 3. The Plan adopted this guidance, except for the new requirement related to the Level 3 roll forward. Gross presentation in the Level 3 roll forward is effective for the Plan in 2011. The Plan's adoption of the guidance did not affect the statement of assets available for benefits or the statement of changes in assets available for benefits since it amends only the disclosure requirements for fair value measurements. See Note 4 for information and related disclosures regarding fair value measurements.

In September 2010, the FASB issued new guidance for reporting loans to participants by defined contribution plans. The new guidance requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments, and measured at their unpaid principal balances plus any accrued but unpaid interest. The adoption of this guidance required retrospective application. Other than the reclassification requirements, the adoption of this guidance did not have a material impact on the Plan's financial statements.

3. **Certified information (unaudited):**

The financial information related to investments, notes receivable from participants, investment income and interest income on notes receivable from participants included in the Plan's financial statements and supplemental schedule of assets (held at end of year) and the fair value information included in Note 4, has been derived from information certified as complete and accurate by Wells Fargo Bank, N.A., the trustee, in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Security Act of 1974, and furnished to the Plan Administrator. Accordingly, the following information was not subjected to any auditing procedures performed by the independent public accountants.

**3. Certified information (unaudited) (continued):**

Investments that represent 5 percent or more of the Plan's assets are as follows:

| | December 31, 2010 | December 31, 2009 |
|---|---|---|
| Self-directed accounts | $ 2,888,199 | $ 3,405,147 |
| Collective Stable Return Fund: | | |
| Wells Fargo Collective Stable Return Fund, at contract value | $ 1,602,834 | $ 1,750,626 |
| Mutual funds: | | |
| PIMCO Total Return Fund | $ 2,258,867 | $ 1,577,009 |
| Goldman Sachs Mid Cap Value Fund | $ 1,451,382 | |
| Janus Overseas Fund | $ 1,297,597 | $ 1,453,089 |
| Wells Fargo Advantage Small Cap Opportunities Fund | $ 1,218,329 | $ 965,741 |
| Oakmark Equity & Income Fund | $ 1,050,813 | |
| Wells Fargo Advantage Index Fund | $ 1,005,879 | $ 781,841 |
| Gabelli Value Fund | | $ 855,699 |

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $1,979,151 as follows:

| | |
|---|---|
| Self-directed accounts | $ 502,149 |
| Mutual funds | 1,436,944 |
| Collective Stable Return Fund | 40,058 |
| | $ 1,979,151 |

**4. Fair value measurements:**

The Plan measures financial assets and liabilities under accounting guidance which establishes a three-tier fair value hierarchy and prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, defined as inputs other than quoted prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions. In determining fair value, the Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible. The determination of where assets and liabilities fall within this hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

**4. Fair value measurements (continued):**

Much of the information used to determine fair values is highly subjective and judgmental in nature and, therefore the results may not be precise. In addition, estimates of cash flows, risk characteristics, credit quality and interest rates are all subject to change. Since the fair values are estimated as of the statement of assets available for benefits date, the amounts, which will actually be realized or paid upon settlement or maturity of the various instruments, could be significantly different.

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

*Mutual funds:* Valued at quoted market prices, which represents the net asset value of shares held by the Plan at year end.

*Collective stable return fund:* Valued based on financial statements provided by the Plan's investment trustee, which are audited annually by independent accountants. The value for this fund is stated at estimated fair value, which has been determined based on the unit values of the fund, and recent transactions at year end. Net unit values are determined by the bank sponsoring such funds by dividing the fund's net assets at fair value by its units outstanding at the valuation dates.

*Self-directed accounts:* Include mutual funds, valued at quoted market prices which represent the net asset value of shares held by the Plan at year end; common stocks, valued at quoted market prices on the active market on which the individual securities are traded; and, money market funds, which are valued at cost plus accrued interest.

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

| | Level | 2010 | 2009 |
|---|---|---|---|
| Mutual funds: | | | |
| International | 1 | $ 2,489,992 | $ 2,146,951 |
| Large Cap | 1 | 2,345,303 | 1,866,168 |
| Fixed | 1 | 2,258,867 | 1,577,009 |
| Mid Cap | 1 | 1,960,200 | 1,429,362 |
| Balanced | 1 | 1,938,712 | 1,204,199 |
| Small Cap | 1 | 1,857,857 | 1,422,010 |
| Total mutual funds | | 12,850,931 | 9,645,699 |

**4. Fair value measurements (continued):**

| | Level | 2010 | 2009 |
|---|---|---|---|
| Collective stable return fund | 2 | 1,634,891 | 1,754,127 |
| Self-directed accounts: | | | |
| Money market | 1 | 154,022 | 136,606 |
| Mutual funds: | | | |
| Balanced | 1 | 830,674 | 1,008,993 |
| International | 1 | 561,253 | 686,945 |
| Bond | 1 | 360,212 | |
| Mid Cap | 1 | 263,996 | 208,424 |
| Sector | 1 | 167,091 | 188,936 |
| Large Cap | 1 | 127,072 | 462,452 |
| Value | 1 | 30,448 | |
| Growth | 1 | 15,088 | |
| Small Cap | 1 | 11,516 | 87,964 |
| Fixed | 1 | | 313,464 |
| Common stocks: | | | |
| Utilities | 1 | 123,773 | 116,542 |
| Industrial | 1 | 94,975 | 72,575 |
| Financial | 1 | 55,948 | 48,319 |
| Basic materials | 1 | 55,565 | 45,345 |
| Services | 1 | 19,454 | 15,031 |
| Consumer goods | 1 | 16,827 | 13,272 |
| Technology | 1 | 285 | 279 |
| Total self-directed accounts | | 2,888,199 | 3,405,147 |
| Total investments, at fair value | | $ 17,374,021 | $ 14,804,973 |

For the years ended December 31, 2010 and 2009, the Plan held no assets in which significant unobservable inputs (Level 3) were used in determining fair value. In addition, the Plan did not have any significant transfers between Levels 1 and 2 during the year.

**5. Plan termination:**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan by resolution of its Board of Directors and subject to the provisions of ERISA.

**6. Tax status:**

The Internal Revenue Service has determined and informed the Company by letter dated August 30, 2001, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

**7. Related party transactions:**

Certain Plan investments are units of a collective stable return fund and shares of various mutual funds managed by Wells Fargo Bank, N.A. Wells Fargo Bank, N.A. is the trustee, as defined by the Plan, and therefore these transactions qualify as party-in interest transactions.

Fees paid by the Employer for legal, accounting and other professional services provided to the Plan and rendered by parties-in-interest on behalf of the Plan were approximately $16,000 during the year ended December 31, 2010. Other fees, such as loan processing fees, withdrawal charges and service fees, incurred by individual participants, were deducted from the individual participant's account balance.

Notes receivable from participants also qualify as party-in-interest transactions.

**8. 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 such changes could materially affect participants' account balances and the amounts reported in the statement of assets available for benefits.

**9. Prohibited transaction:**

During the year ended December 31, 2010, the Employer failed to timely remit certain employee contributions to the Plan. DOL Regulation 29 CFR 2510.3–102 states that an employer is required to remit employee contributions to the Plan as soon as it is practicable, but in no event later than the 15th business day following the end of the month. Using a calculator from the U.S. Department of Labor's Voluntary Fiduciary Correction Program website, the Employer estimated the lost earnings that could have been incurred. For the year ended December 31, 2010, employees' contributions totaling $9,931 were remitted to the Plan by the Employer in June 2010. Lost earnings on these contributions totaling $55 were remitted by the Employer to the affected participants' accounts in September 2011.

**10. Subsequent events:**

The Employer has evaluated events through September 29, 2011, the date the financial statements were available to be issued, for consideration of subsequent events to be included in its December 31, 2010 financial statements.

# SUPPLEMENTAL SCHEDULES

COLORADO ALLERGY & ASTHMA CENTERS, P.C.
PROFIT SHARING 401(k) PLAN

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2010

EIN 84-0735271

PLAN NUMBER 001

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (e) Current value |
|---|---|---|---|
| * | Self-Directed Accounts | Investments may be invested in a wide variety of individual stocks, bonds and mutual funds | $ 2,888,199 |
| | PIMCO Funds | Total Return Fund | 2,258,867 |
| * | Wells Fargo Investments | Collective Stable Return Fund | 1,634,891 |
| | Goldman Sachs Distributors | Mid Cap Value Fund | 1,451,382 |
| | Janus Distributors | Overseas Fund | 1,297,597 |
| * | Wells Fargo Investments | Advantage Small Cap Opportunities Fund | 1,218,329 |
| | Oakmark | Equity & Income | 1,050,813 |
| * | Wells Fargo Investments | Advantage Index Fund | 1,005,879 |
| * | Wells Fargo Investments | Advantage C&B Large Cap Value Fund | 677,325 |
| | Dodge & Cox | International Stock Fund | 670,345 |
| | T. Rowe Price | Growth Stock Fund | 662,098 |
| | MFS Fund Distributors | International New Discovery Fund | 522,050 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2020 Fund | 510,104 |
| | T. Rowe Price | Mid Cap Growth | 508,820 |
| | American Century Services | Small Cap Value Fund | 408,310 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2030 Fund | 274,139 |
| | Baron Fund Distributors | Small Cap Fund | 231,218 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2040 Fund | 78,955 |
| * | Wells Fargo Investments | Advantage Dow Jones Target Today Fund | 10,787 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2050 Fund | 8,960 |
| * | Wells Fargo Investments | Advantage Dow Jones Target 2010 Fund | 4,953 |
| * | Participant Loans | 3.25% - 8.00%, various terms (due August 2012 through May 2015) | 123,013 |
| | | | $ 17,497,034 |

*A party-in-interest as defined by ERISA.

**COLORADO ALLERGY & ASTHMA CENTERS, P.C.**
**PROFIT SHARING 401(k) PLAN**

**SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**

**DECEMBER 31, 2010**

**EIN 84-0735271**

**PLAN NUMBER 001**

| Participant contributions transferred late to the Plan | Total that constitute nonexempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 |
|---|---|---|---|---|
| Check here if late participant loan repayments are included: ☐ | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | |
| $ 9,931 | $ - | $ 9,931 | $ - | |

*The late contributions were remitted in the 2010 Plan year.*
*The Company remitted $55 of lost earnings related to the 2010 late contributions in September 2011.*

**Attachment to 2010 Form 5500**
**Schedule H, line 4a - Schedule of Delinquent Participant Contributions**

**Plan Name** COLORADO ALLERGY & ASTHMA CENTERS, P.C. PROFIT SHARING 401(K) PLAN **EIN:** 84-0735271
**Plan Sponsor's Name** COLORADO ALLERGY & ASTHMA CENTERS, P.C. **PN:** 001

| | Total that Constitute Nonexempt Prohibitied Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: ☐ | 0 | 9,931 | 0 | 9,931 |