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
KOAM ENGINEERING SYSTEMS, INC. RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1998

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
KOAM ENGINEERING SYSTEMS, INC.

9325 SKY PARK COURT, SUITE 300
SAN DIEGO, CA 92123

2b Employer Identification Number (EIN)
33-0771394

2c Sponsor's telephone number
858-292-0922

2d Business code (see instructions)
541330

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.	10/06/2011	JOHN YI
	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")
KOAM ENGINEERING SYSTEMS, INC.

9325 SKY PARK COURT, SUITE 300
SAN DIEGO, CA 92123

3b Administrator's EIN
33-0771394

3c Administrator's telephone number
858-292-0922

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**	142
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**	88
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	40
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	128
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	128
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	128
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2A 2E 2F 2G 2J 2K 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)		0	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2010** **This Form is Open to Public Inspection.**

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

A Name of plan
KOAM ENGINEERING SYSTEMS, INC. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOAM ENGINEERING SYSTEMS, INC.

D Employer Identification Number (EIN)
33-0771394

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).. . . . . ☐ 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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4156830

(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 18 51 52 65	RECORD KEEPER	18681	Yes [X] No [ ]	Yes [X] No [ ]	15428	Yes [ ] No [X]

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

INNOVATIVE PENSION STRATEGY DESIGN

14251 DANIELSON STREET
POWAY, CA 92064

33-0166640

(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?
12 15 37 50 64 72	THIRD PARTY ADMINISTRATOR	14848	Yes [X] No [ ]	Yes [X] No [ ]	4247	Yes [ ] No [X]

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

LPL FINANCIAL CORPORATION

9785 TOWNE CENTRE DRIVE
SAN DIEGO, CA 92121

(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?
17 26 27 28	INVESTMENT ADVISOR	0	Yes [X] No [ ]	Yes [X] No [ ]	12662	Yes [ ] No [X]

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

MEEDER ADVISORY SERVICES, INC.

6125 MEMORIAL DRIVE
DUBLIN, OH 43017

31-1332744

(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?
28 51	INVESTMENT ADVISOR	4321	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STEPHEN WOJDOWSKI & ASSOCIATES

8885 RIO SAN DIEGO DRIVE, SUITE 215
SAN DIEGO, CA 92108

95-3640609

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	INDEPENDENT AUDITOR	3950	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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

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
KOAM ENGINEERING SYSTEMS, INC. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOAM ENGINEERING SYSTEMS, INC.

D Employer Identification Number (EIN)
33-0771394

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)	32023	3273
(2) Participant contributions	1b(2)	3119	2882
(3) Other	1b(3)	304	364
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)	156268	190110
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3447912	3825937
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3639626	4022566
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	4408	1062
k Total liabilities (add all amounts in lines 1g through1j)	1k	4408	1062
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3635218	4021504

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)	154348	
(B) Participants	2a(1)(B)	189232	
(C) Others (including rollovers)	2a(1)(C)	42406	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		385986
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)	6701	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6701
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		502335
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		895022
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	439573	
(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)		439573
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		45440
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	3950	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	19773	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		23723
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		508736
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		386286
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: STEPHEN WOJDOWSKI & ASSOCIATES (2) EIN: 95-3640609

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		450000
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
KOAM ENGINEERING SYSTEMS, INC. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOAM ENGINEERING SYSTEMS, INC.

D Employer Identification Number (EIN)
33-0771394

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): 31-4156830

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):

KOAM ENGINEERING SYSTEMS, INC.

401(K) PLAN
RETIREMENT SAVINGS PLAN
REPORT AND FINANCIAL STATEMENTS

2010

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Stephen Wojdowski
Certified Public Accountant

To the Administrative Committee of
The Koam Engineering Systems, Inc. 401(K) Retirement Savings Plan

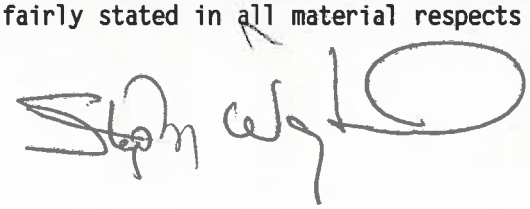
We have audited the accompanying financial statements of Koam Engineering Systems, Inc. 401(K) Retirement Savings Plan as of December 31, 2010 and for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the following paragraph, we conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed 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 Principal Financial Group, the trustees of the Plan, except for comparing the information with the related information included in the financial statements. 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 and for the year ended December 31, 2009, that the information provided to the plan administrator by the trustee is complete and accurate.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we performed procedures with respect to the information summarized in Note 3, the financial statements referred to above present fairly, in all material respects, the financial status of Koam Engineering Systems, Inc. 401(k) Plan as of December 31, 2010 and the changes in its financial status for the year ended December 31, 2010, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the basic financial statement but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, except for the effects on the schedule of such adjustments, if any, as might have been determined to be necessary had we performed procedures with respect to the information summarized in Note 3 as described in the second preceding paragraph, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



September 29, 2011

8885 Rio San Diego Drive, Suite 215 • San Diego, California 92108 619·296·0150 Fax 619·296·2130

KOAM ENGINEERING SYSTEMS, INC.

RETIREMENT SAVINGS PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2010

TRUST ASSETS

Investments, at fair value:	
Shares of registered investment companies	
Nationwide Financial	$ 3,825,937
Receivables:	
Employer contributions	3,273
Participant's contributions	2,882
Employee loan payments	364
Notes receivable from participants	190,110
	196,629
Total Trust Assets	4,022,566
Trust Liabilities	
Over Deposits	1,062
Net Assets Available for Benefits	$ 4,021,504

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

KOAM ENGINEERING SYSTEMS, INC.

RETIREMENT SAVINGS PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2010

ADDITIONS

Additions to net assets attributed to:		
Investment income:		
Net appreciation of fair value of investments		$ 502,335
Interest		6,701
		509,036
Contributions:		
Employers		154,348
Participant's		231,638
		385,986
	TOTAL ADDITIONS	895,022

DEDUCTIONS

Deductions from net assets attributed to:		
Benefit payments directly to beneficiaries		439,573
Defaulted loans		45,440
Administration fees		23,723
	TOTAL DEDUCTIONS	508,736
	NET INCREASE	386,286

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year		3,635,218
	END OF YEAR	$ 4,021,504

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

KOAM ENGINEERING SYSTEMS, INC.

RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Koam Engineering Systems, Inc. 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 defined contribution plan covering all employees of Koam Engineering Systems, Inc.(the "Company") upon date of hire and are age eighteen or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERSA).

Contributions

Each year, participants may contribute pretax annual compensation, as provided by the Internal Revenue Code. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Rollovers from other qualified plans shall be allowed from any employee, even if not a participant. The Company makes a 3% contribution up to the first $225,000 of wages for employees, including those that do not participate in the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon.

Investment Options

Upon enrollment in the Plan, a participant may direct employee contributions in one of several investment options offered by Nationwide Financial. Participants may change their investment options at any time; however, changes to percentage to be contributed may only be made on January 1, April 1, July 1 and October 1 of each year.

NOTE 1 – DESCRIPTION OF THE PLAN (continued)

Participants Notes Receivable

Certain participants may borrow from their fund accounts 50% of their account balance. Loan transactions are treated as a transfer from the investment fund to the participant's notes fund after their balance reaches $2,000. Loans shall not exceed 5 years. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined quarterly by the Plan administrator. Interest rates fluctuate from 3.25% to 8.25%. Principal and interest is paid ratably through monthly payroll deductions.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or they may take timely periodic distributions. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Hardship Distributions

Participants may request a distribution based on financial hardship subject to the provisions of the Plan. This distribution shall be permitted from a participant's employee deferral account only. Hardship distributions are described as medical expenses (not covered by insurance), purchase (excluding mortgage payments), payment of tuition for the next semester or quarter of post-secondary education for the participant, the participant's spouse, or any dependent of the participant and funeral expenses for a member of the family.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Estimates

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

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year-end. Participants notes receivable are valued at cost which approximates fair value.

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.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3 – INVESTMENTS

The following information included in the accompanying financial statements was obtained from data that has been prepared and certified to as complete and accurate by the trustee.

Investments at fair value in pooled separate accounts	$ 3,825,937

NOTE 4 – PLAN TERMINATION

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

NOTE 5 – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	$ 4,021,504
Net assets available for benefits per Schedule H to the Form 5500	$ 4,021,504

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2010 to Schedule H of Form 5500:

Benefits paid to participants per the financial statements	$ 439,573
Benefits paid to participants per Schedule H of Form 5500	$ 439,573

NOTE 6 – TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter, dated October 9, 1996, that the Plan and related trusts are designed in accordance with applicable sections of the Internal Revenue Code (IRC). The Plan has not been amended since receiving the determination letter.

NOTE 7 – SUBSEQUENT EVENTS

The Trustee has evaluated subsequent events through September 29, 2011, the date on which the financial statements were available to be issued.

Schedule H, Line 4i
Schedule of Assets (Held At End of Year)

Name of Plan:

► KOAM Engineering Systems, Inc. Retirement Savings Plan

Employer Identification Number:► 33-0771394

For plan year (beginning/ending):► 1/1/2010 - 12/31/2010 Plan number:► 1

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Nationwide Insurance Co.	AllBer Intl Value K	N/A	17.77
*	Nationwide Insurance Co.	AmCent Eq Indx	N/A	176464.93
*	Nationwide Insurance Co.	AmCent Infl Adj	N/A	47.64
*	Nationwide Insurance Co.	AmCent Hertg A	N/A	11839.95
*	Nationwide Insurance Co.	AIM Divrs Divd	N/A	226.85
*	Nationwide Insurance Co.	AIM Intl Sm Co A	N/A	468.5
*	Nationwide Insurance Co.	AllBer Hi Inc A	N/A	81421.15
*	Nationwide Insurance Co.	AllBer Intl Val A	N/A	386.79
*	Nationwide Insurance Co.	AIM MdCap Cor Eq	N/A	18.03
*	Nationwide Insurance Co.	RvrSrc Mid Cap	N/A	116316.73
*	Nationwide Insurance Co.	AmCent Infl Adj	N/A	1992.92
*	Nationwide Insurance Co.	AmFds Gr Fd Am R3	N/A	77096.1
*	Nationwide Insurance Co.	AmFds Cap Wld Gr	N/A	26748.44
*	Nationwide Insurance Co.	BlkRk Govt Inc	N/A	65.94
*	Nationwide Insurance Co.	BlkRk Ttl Rtn Inv	N/A	50.37
*	Nationwide Insurance Co.	Buf Growth	N/A	14951.88
*	Nationwide Insurance Co.	Buf Hi Yld	N/A	59854.37
*	Nationwide Insurance Co.	Drey Grtr China A	N/A	86626.93
*	Nationwide Insurance Co.	DodgeCox Intl Stk	N/A	10499.82
*	Nationwide Insurance Co.	DE Intl Val Eq A	N/A	101.38
*	Nationwide Insurance Co.	Diamond Hill SmCap A	N/A	689.29
*	Nationwide Insurance Co.	EV Flotng Rt A	N/A	8497.06
*	Nationwide Insurance Co.	EV Govt Oblgtns A	N/A	39510.45
*	Nationwide Insurance Co.	WFA Util Telcom A	N/A	47.25
*	Nationwide Insurance Co.	Flex Defn Bal	N/A	160777.63
*	Nationwide Insurance Co.	Frst Am RealEst	N/A	2.13
*	Nationwide Insurance Co.	Flex Strat Gr	N/A	203062.09
*	Nationwide Insurance Co.	Fed MdCap Gr	N/A	14.25
*	Nationwide Insurance Co.	Fed Intl SmMd Co	N/A	13.91
*	Nationwide Insurance Co.	Fed Kaufman SmCap	N/A	250.98
*	Nationwide Insurance Co.	Flex Dynmc Gr	N/A	156850.47
*	Nationwide Insurance Co.	Flex Mrfld	N/A	175120.16
*	Nationwide Insurance Co.	Flex US Govt Bd	N/A	18833.51
*	Nationwide Insurance Co.	Abrden US Eq A	N/A	2749.24
*	Nationwide Insurance Co.	GdmnScs Govt Inc	N/A	56856.36
*	Nationwide Insurance Co.	GdmnScs MdCap Val	N/A	15107.57
*	Nationwide Insurance Co.	NW Mny Mkt Inst	N/A	461189.7
*	Nationwide Insurance Co.	Harbor Intl Inv	N/A	58044.21
*	Nationwide Insurance Co.	Heartland Val Pls	N/A	249.23
*	Nationwide Insurance Co.	Jns Frty S	N/A	28703.41
*	Nationwide Insurance Co.	Okmrk Eq Inc II	N/A	60338.26
*	Nationwide Insurance Co.	Ptnm Voyager A	N/A	389.41
*	Nationwide Insurance Co.	LrdAbt Devl Gr A	N/A	6064.41
*	Nationwide Insurance Co.	LrdAbt Fdmntl Eq A	N/A	391.28

*	Nationwide Insurance Co.	Lazard Emrg Mkt	N/A	450.77
*	Nationwide Insurance Co.	MetroWest Ttl Rtn Bd I	N/A	28985.77
*	Nationwide Insurance Co.	NeuBer Real Est Tr	N/A	195.63
*	Nationwide Insurance Co.	NeuBer Real Est A	N/A	12093.81
*	Nationwide Insurance Co.	NW SmCap Indx A	N/A	12971.47
*	Nationwide Insurance Co.	PIMCO Ttl Rtn A	N/A	201111.15
*	Nationwide Insurance Co.	Opp Devl Mkt A	N/A	282105.77
*	Nationwide Insurance Co.	Opp Val A	N/A	102557.65
*	Nationwide Insurance Co.	Pionr Emrg Mkt A	N/A	40.01
*	Nationwide Insurance Co.	DrxnEvol	N/A	835.58
*	Nationwide Insurance Co.	Opp Gold Spec	N/A	270124.09
*	Nationwide Insurance Co.	Pionr Hi Yld A	N/A	127324.53
*	Nationwide Insurance Co.	Opp Intl Bd A	N/A	82.75
*	Nationwide Insurance Co.	PIMCO Low Dur A	N/A	67979.76
*	Nationwide Insurance Co.	Prudntl Jnisn Natrl Rsrc A	N/A	145974.24
*	Nationwide Insurance Co.	Pionr Strat Inc A	N/A	46771.21
*	Nationwide Insurance Co.	DrxnEvol Mkt Ldrs	N/A	1332.87
*	Nationwide Insurance Co.	Opp Eq Inc A	N/A	13234.47
*	Nationwide Insurance Co.	Opp Comdty Strat	N/A	74.83
*	Nationwide Insurance Co.	PIMCO Real Rtn A	N/A	32.6
*	Nationwide Insurance Co.	DWS Glbl Intl Ltn	N/A	62996.2
*	Nationwide Insurance Co.	Prudntl Jnisn 20	N/A	5436.34
*	Nationwide Insurance Co.	PIMCO Low Dur	N/A	60.29
*	Nationwide Insurance Co.	PIMCO Ttl Rtn Inst	N/A	27800.27
*	Nationwide Insurance Co.	DrxnEvol All Cap	N/A	3585.6
*	Nationwide Insurance Co.	DrxnEvol Mgd Bd	N/A	817.39
*	Nationwide Insurance Co.	RydexSFS&PMdCap40 Pur Val	N/A	11.99
*	Nationwide Insurance Co.	RydexSFS&PSmCap60 Pur Val	N/A	326.65
*	Nationwide Insurance Co.	RS Tech A	N/A	385.3
*	Nationwide Insurance Co.	RydexSF S&PSmCap600 Pur Gr	N/A	10.02
*	Nationwide Insurance Co.	RydexSF Wkng Dlr 2X Str H	N/A	94.32
*	Nationwide Insurance Co.	RydexSF S&PMdCap400Pure Gr	N/A	480.25
*	Nationwide Insurance Co.	RydexSF Euro 1.25X Strat H	N/A	126.27
*	Nationwide Insurance Co.	RydexSF S&P 500 Pur Val H	N/A	8.04
*	Nationwide Insurance Co.	WFAF Common StockFnd	N/A	166.53
*	Nationwide Insurance Co.	RdgWrth SmCap Val Eq1	N/A	5826.9
*	Nationwide Insurance Co.	WFA Gr A	N/A	15664.57
*	Nationwide Insurance Co.	RdgWrth MdCap Val Eq1	N/A	10852.67
*	Nationwide Insurance Co.	RdgWrth LgCap Val Eq1	N/A	1.33
*	Nationwide Insurance Co.	RdgWrth Intmd Bd	N/A	0.56
*	Nationwide Insurance Co.	FnklnTmp Devl Mkt	N/A	30.43
*	Nationwide Insurance Co.	TCW Ttl Rtn Bd N	N/A	19630.94
*	Nationwide Insurance Co.	FnklnMSF Mut Shrs	N/A	52835.43
*	Nationwide Insurance Co.	T Rowe Pr New Ioncome Fnd	N/A	67.64
*	Nationwide Insurance Co.	Scout Intl	N/A	227.86
*	Nationwide Insurance Co.	Van Eck Glbl Hard Assets	N/A	12611.09
*	Nationwide Insurance Co.	Van Kampen MidCap Growth A	N/A	287.55
*	Nationwide Insurance Co.	VanKamp Real Est Sec Fd A	N/A	72334.71
*	Nationwide Insurance Co.	William Blair Sm Cap Gr N	N/A	12281.78
*	Nationwide Insurance Co.	Ivy Large Cap Grth Fd Cl Y	N/A	70.95
*	Nationwide Insurance Co.	Ivy Science and Tech	N/A	20287.58
*	Nationwide Insurance Co.	Ivy Intl Cor Eq Y	N/A	0.61
*	Nationwide Insurance Co.	Jns Entrp S	N/A	67401.47
*	Nationwide Insurance Co.	Jns Prkns MdCap Val	N/A	146.14
*	Participant Loans	3.25% - 8.25%	N/A	190109.76