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
ABATTI COMPANIES 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2007

2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
ALL STAR SEED

2015 SILSBEE ROAD
EL CENTRO, CA 92243

2b Employer Identification Number (EIN)
33-0641895

2c Sponsor's telephone number
760-353-3336

2d Business code (see instructions)
424500

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.	10/13/2011	SID SWARTHOUT
	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")

ALL STAR SEED

2015 SILSBEE ROAD
EL CENTRO, CA 92243

3b Administrator's EIN
33-0641895

3c Administrator's telephone number
760-353-3336

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**	266
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**	258
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	9
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	267
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	267
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	23
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 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)	X	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)	X	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)		**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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
ABATTI COMPANIES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
ALL STAR SEED

D Employer Identification Number (EIN)
33-0641895

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
TRANSAMERICA LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0989781	86231	998755000	23	01/01/2010	12/31/2010

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
2166	104

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
EL CAJON INSURANCE AGENCY, INC.
MICHAEL GERALD COLLINS
353 E. PARK AVE., SUITE 201
EL CAJON, CA 92020-3944

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
1031			7

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
NATIONAL RETIREMENT SERVICES, INC.
5832 BOLSA AVE., SUITE 100
HUNTINGTON BEACH, CA 92649

(b) Amount of sales and base commissions paid	Fees and other commissions paid		
	(c) Amount	(d) Purpose	(e) Organization code
	104	TPA COMPENSATION	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

MICHAEL COLLINS
353 E. PARK AVENUE, SUITE 201
EL CAJON, CA 92020

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
1031			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

NATIONAL RETIREMENT SERVICES
5832 BOLSA AVE SUITE 100
HUNTINGTON BEACH, CA 92649

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
104			5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	204887

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	6d	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			7b	54253
c	Additions: (1) Contributions deposited during the year	7c(1)	24192		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	1814		
	(4) Transferred from separate account	7c(4)	3151		
	(5) Other (specify below)	7c(5)			
	▶				
	(6) Total additions			7c(6)	29157
d	Total of balance and additions (add **b** and **c(6)**)			7d	83410
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)	930		
	(3) Transferred to separate account	7e(3)	63		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	993
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	82417

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
ABATTI COMPANIES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALL STAR SEED

D Employer Identification Number (EIN)
33-0641895

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

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

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

(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

(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

(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

(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

(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)

TRANSAMERICA LIFE INSURANCE COMPANY

39-0989781

(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 37 64	RECORDKEEPER	3041	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 ☐

(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
ABATTI COMPANIES 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
ALL STAR SEED

D Employer Identification Number (EIN)
33-0641895

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: ALLIANCEBERNSTEIN INTERNATIONAL VAL

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	7197

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INVESTOR

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	11711

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS GROWTH FUND OF AMERI

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	5412

a Name of MTIA, CCT, PSA, or 103-12 IE: FIRST AMERICAN MID CAP GROWTH OPPOR

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	2267

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA BALANCED RET OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	922

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL 2000 VALUE INDEX

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	13172

a Name of MTIA, CCT, PSA, or 103-12 IE: NEUBERGER BERMAN PARTNERS INV OPT

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-0989781-000	P	2738

a Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES INVESTMENT GRADE BOND			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	79044
a Name of MTIA, CCT, PSA, or 103-12 IE: MUNDER MID-CAP CORE GROWTH RET OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	2076
a Name of MTIA, CCT, PSA, or 103-12 IE: MUTUAL SHARES INV OPT			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	6189
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2015 RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	443
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2025 RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	12024
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2030 RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	896
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2035 RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	904
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2040 RET			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	14496
a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE VALUE OPTION			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	82418
a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA HIGH YIELD BOND RET OP			
b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY			
c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	13424

a Name of MTIA, CCT, PSA, or 103-12 IE: TRANSAMERICA PARTNERS MID VALUE RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18846

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

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 229

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2045 RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6782

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2005 RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 432

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2010 RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 439

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD TARGET RETIREMENT 2020 RET

b Name of sponsor of entity listed in (a): TRANSAMERICA LIFE INSURANCE COMPANY

c EIN-PN 39-0989781-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5246

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
ABATTI COMPANIES 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ALL STAR SEED

D Employer Identification Number (EIN)
33-0641895

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)	298	454
(2) Participant contributions	1b(2)	362	107
(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)		
(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)	146188	204890
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	30579	82417
(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	177427	287868
	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	177427	287868

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)	32998	
	(B) Participants	2a(1)(B)	58328	
	(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)		91326
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)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(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)		22156
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		113482
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(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)		0
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)	3041	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		3041
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		3041
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		110441
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: HUTCHINSON & BLOODGOOD LLP (2) EIN: 95-0858589

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		3803
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		30000
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)

ABATTI COMPANIES 401(k) PLAN

FINANCIAL REPORT

December 31, 2010 and 2009

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	3
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 15
SUPPLEMENTAL SCHEDULES	16
Schedule H, line 4i - Schedule of Assets (Held at End of Year)	17
Schedule H, line 4a - Delinquent Participant Contributions	18

HUTCHINSON and BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

3205 South Dogwood Avenue
El Centro, CA 92243
t 760.352.1021 f 760.352.3325
www.hbllp.com

INDEPENDENT AUDITORS' REPORT

To the Administrator of
Abatti Companies 401(k) Plan
El Centro, California

We were engaged to audit the statements of net assets available for benefits of Abatti Companies 401(k) Plan (the "Plan") as of December 31, 2010 and 2009, and the statements of changes in net assets available for benefits for the years then ended, and the supplemental schedules as of December 31, 2010, as listed in the accompanying table of contents. These financial statements and schedules are the responsibility of the Plan's management.

As permitted by Section 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 Transamerica Life Insurance Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the Custodian holds all Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of and for the years ended December 31, 2010 and 2009, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and 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 Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Hutchinson and Bloodgood LLP

El Centro, California
September 28, 2011

ABATTI COMPANIES 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2010 and 2009

	2010	2009
ASSETS		
Investments, at fair value:		
Group Annuity Contract	$ 287,307	$ 176,768
Receivables:		
Participant contributions receivable	107	362
Employer contributions receivable	454	297
	561	659
TOTAL ASSETS	287,868	177,427
LIABILITIES	--	--
Refundable excess deferrals	634	--
NET ASSETS AVAILABLE FOR BENEFITS	$ 287,234	$ 177,427

See accompanying notes and independent auditors' report.

ABATTI COMPANIES 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended December 31, 2010 and 2009

ADDITIONS	**2010**	**2009**
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments in:		
Group Annuity Contract	$ 22,156	$ 26,855
Interest income	--	628
Total investment income	22,156	27,483
Contributions:		
Employer contribution revenue	32,998	26,007
Participant contribution revenue	58,328	27,858
Total contributions	91,326	53,865
Total additions	113,482	81,348
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefits paid to participants	--	2,747
Corrective distributions	634	--
Other administrative expenses	3,041	1,946
Total deductions	3,675	4,693
Net increase	109,807	76,655
NET ASSETS AVAILABLE FOR BENEFITS		
Net assets, beginning	177,427	100,772
Net assets, ending	$ 287,234	$ 177,427

See accompanying notes and independent auditors' report.

NOTES TO FINANCIAL STATEMENTS
December 31, 2010 and 2009

Note 1. DESCRIPTION OF THE PLAN

The following description of the Abatti Companies 401(k) Plan ("the Plan") provides only general information. Participants should refer to the Plan agreement for more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all non-union, non-leased, and resident alien employees of All Star Seed and La Valle Sabbia, Inc. (the Companies) who have completed three months of service and are age twenty-one or older. The Plan was originally adopted effective January 1, 2007 as a defined contribution plan and is intended to satisfy all of the requirements for a qualified retirement plan under the appropriate provisions of the Internal Revenue Code (IRC). The Plan was amended and restated January 1, 2009. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). All Star Seed acts as the administrator and discretionary trustee of the Plan, National Retirement Services, Inc. (NRS) serves as the Plan's third party administrator (TPA) and Transamerica Life Insurance Company (Transamerica) serves as the Plan's custodian and record keeper.

Contributions

Eligible employees may elect to make Pre-Tax 401(k) Contributions as defined in the Plan. The Companies make a matching contribution equal to 100% of the employees contributions that do not exceed 3% of the employees compensation plus another contribution equal to 50% of the employees contributions between 3% and 5% of the employees compensation. For the plan years 2010 and 2009 the Companies matching contribution was $32,998 and $26,007, respectively, allocated to all participants who were actively employed on December 31, 2010 and 2009. The maximum employee deferral permitted by the Internal Revenue Service for the years ended December 31, 2010 and 2009 was $16,500. Participants who had attained age 50 before the end of the Plan year were eligible to make catch-up contributions up to $5,500 for the years ended December 31, 2010 and 2009. Each year, the Companies may make a discretionary profit sharing contribution to the Plan. For the plan year 2010 and 2009, there were no profit sharing contributions made by the Companies.

Participant contributions are recorded and remitted to the Custodian each bi-weekly payroll period and recorded in the year withheld from a participant's check.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' contribution and, (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Note 1. DESCRIPTION OF THE PLAN (Continued)

Vesting

Participants are immediately vested 100% in their voluntary contributions plus actual earnings thereon. Participants are also immediately vested 100% in the Companies matching contribution plus actual earnings. The following vesting schedule applies to the Companies' nonelective profit sharing contributions, if any:

Years of Service	Vested Percentage
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Notwithstanding the above, if a participant (1) attains the age of 65, (2) dies or (3) terminates employment by reason of permanent disability, the Companies' profit sharing contribution amounts become 100% vested without regard to years of service.

Investment Options

Participants direct the investment of their contributions into various investment options offered by the Plan. All investment options are offered by Transamerica under a group annuity contract. The group annuity contract offers investments choices in various separate accounts that invest in mutual funds and one investment option that invests in the general account of Transamerica, called the Stable Value Advantage Option fund.

Payment of Benefits

On termination of employment due to reasons other than death, disability or normal retirement, the participant’s vested account balance is distributed in a lump sum if the vested account balance does not exceed $5,000, regardless of whether the participant consented to the distribution. If the participant's vested account balance exceeds $5,000, the participant may elect to receive a lump sum payment or defer the receipt of payment according to Plan provisions.

Upon termination of employment due to death, 100% of the participant's vested account balance will be used to provide a death benefit to the designated participant beneficiary.

Distributions prior to termination of employment are allowed upon either attaining age 59 1/2, incurring a disability or experiencing a financial hardship as defined by the Internal Revenue Code. Such withdrawals are subject to applicable excise and income taxes, and may only be made with the approval of the Plan Administrator.

Participant Loans

The Plan does not allow Participant loans.

Note 1. DESCRIPTION OF THE PLAN (Continued)

Forfeiture

Participants who are not 100% vested will forfeit the non-vested portion of the Companies discretionary profit sharing contribution upon termination of employment. Forfeitures may be used to pay plan expenses then offset the Companies' matching contribution obligation. There were no forfeitures included in the net assets available for benefits at December 31, 2010 and 2009.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates

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

Accounting for Fully Benefit-Responsive Investments

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 net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by the FSP, the Statements of Net Assets Available for Benefits presents the fair value of the investments as well as the adjustment of the investment from fair value to contract value (if necessary) relating to investment contracts. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis and were not affected by the adoption of the FSP. There was no difference between fair value and contract value at December 31, 2010 and 2009.

Risks and Uncertainties

The Plan provides for various investment options in various mutual funds and other investment securities. Investment securities are exposed to various risks factors including, but not limited to, interest rates, market conditions, and credit risks. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and statements of changes in net assets available for benefits.

Note 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment Valuation and Income Recognition

The Plan's investments are stated 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 5. for discussion of fair value.

The Plan presents in the statements of changes in net assets the net appreciation in the fair value of its investments, which consists of the realized gains and losses and the unrealized appreciation of those investments.

Purchases and sales of securities are recorded on a trade basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Subsequent Events Review

Management has evaluated subsequent events through September 28, 2011, the date the financial statements were issued.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Except for Plan audit fees, payments for administrative expenses are made from the Plan's assets. Plan audit fees are paid by the Companies. Administrative expenses are generally allocated among the accounts of all participants in the Plan. These expenses are allocated either proportionately based on the value of the account balances or as an equal dollar amount based on the number of participants in the Plan. There are certain other expenses that may be paid just from individual participant accounts. These are expenses that are specifically incurred by or attributable to individual participants.

Note 3. CERTIFIED FINANCIAL INFORMATION

The financial information included in the Plan’s financial statements as it relates to investment assets, investment transactions, investment income and the schedule of assets held at end of year have been derived from information certified as complete and accurate by Transamerica, the Custodian of the Plan. This information was not audited in accordance with the Plan Administrator's instructions and as permitted by Section 29 CFR 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Note 4. INVESTMENTS

The individual investments that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2010 and 2009 are as follows:

	2010	2009
Loomis Sayles Investment Grade Bond Ret. Opt.	$ 79,044	$ 31,275
Transamerica Partners Mid Value Ret. Opt.	18,846	13,777
Transamerica Stable Value Option	82,418	54,253
Vanguard Target Retirement 2025 Ret. Opt.	--	10,554
Vanguard Target Retirement 2040 Ret. Opt.	14,496	11,535
	$ 194,804	$ 121,394

During the years ended December 31, 2010 and 2009, the Plans investments in pooled separate accounts that invest in mutual funds (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $22,156 and $26,855, respectively.

Note 5. FAIR VALUE MEASUREMENTS

The fair value measurement topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

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

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

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

Note 5. FAIR VALUE MEASUREMENTS (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Separate accounts - Separate accounts with Transamerica are stated at fair value as reported to the Plan by Transamerica, based on the quoted market prices of the underlying mutual funds. The unit value of the separate account is calculated by dividing the total value of the assets of the separate account by the number of units in the separate account. For separate accounts that invest exclusively in mutual funds, the total value of the assets of the separate account is based on the net asset value (NAV), or price per share, of the underlying mutual fund. The mutual fund calculates its NAV by dividing the mutual fund's net assets by the mutual fund's outstanding number of shares. Those separate accounts investing in mutual funds or equity securities are measured using quoted prices in active markets for identical assets, defined as Level 1 input. Those separate accounts directly investing in fixed maturity securities are measured based on the pricing data provided by outside valuation service providers who in turn generally use the mean of bid and ask prices but may also use alternative observable pricing inputs for certain securities, defined as Level 2 input.

Stable Value Advantage Option - Stable Value Advantage Option investment choice is invested in the general account of the Transamerica. All assets in the Stable Value Advantage Option investment choice are credited with interest using a declared monthly rate determined by Transamerica and stated in advance. There is no specific portfolio of assets in which the Stable Value Advantage Option investment choice invests. The credited interest rate is backed by the income received from assets held in the general account.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 5. FAIR VALUE MEASUREMENTS (Continued)

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

	Assets at Fair Value as of December 31, 2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Group Annuity Contract				
Target date funds	$ 41,662	$ --	$ --	$ 41,662
Large-cap funds	17,352	--	--	17,352
Mid-cap funds	23,189	--	--	23,189
Small-cap funds	13,172	--	--	13,172
Bond fund	92,468	--	--	92,468
International	7,197	--	--	7,197
Hybrid - stocks and bonds	--	922	--	922
Other funds	8,927	--	--	8,927
Transamerica Stable Value Option fund	--	82,418	--	82,418
Total assets at fair value	$ 203,967	$ 83,340	$ --	$ 287,307

	Assets at Fair Value as of December 31, 2009			
	Level 1	**Level 2**	**Level 3**	**Total**
Group Annuity Contract				
Target date funds	$ 30,193	$ --	$ --	$ 30,193
Large-cap funds	11,875	--	--	11,875
Mid-cap funds	15,993	--	--	15,993
Small-cap funds	8,557	--	--	8,557
Bond fund	40,066	--	--	40,066
International	8,586	--	--	8,586
Hybrid - stocks and bonds	--	565	--	565
Other funds	6,680	--	--	6,680
Transamerica Stable Value Option fund	--	54,253	--	54,253
Total assets at fair value	$ 121,950	$ 54,818	$ --	$ 176,768

Note 6. INVESTMENT CONTRACT WITH INSURANCE COMPANY

The Plan participates in an unallocated insurance contract with Transamerica in the Group Annuity Contract. As discussed in Note 1, the Group Annuity Contract is included in the statements of net assets available for benefits at contract value which equals fair value.

Because the Stable Value Advantage Option investment choice available under the group annuity contract is fully benefit-responsive, contract value is the relevant measurement attribute for those funds invested in the Stable Value Advantage Option investment choice. The Stable Value Advantage Option investment choice has no stated maturity. Interest rates are reset monthly as of the beginning of each month, during which a new interest rate is applied daily to the total outstanding balance of the investment. For deposit liabilities with no defined maturities, the fair value to be disclosed is the amount payable on demand at the reporting date. Accordingly, the contract value is also the fair market value to be disclosed. Contract value, as reported to the Plan by Transamerica, represents contributions, plus earnings, less withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Since the Stable Value Advantage Option investment choice is an obligation of Transamerica, the occurrence of an event that limits the ability of the investment to transact at contract value with Transamerica and participants holding the investment is not probable.

In the event that the Plan terminates its contract with Transamerica, the Plan has the option of (a) liquidating Plan assets by making benefit payments under any form of payment available or (b) transferring all plan assets to other funding vehicles. Plan assets held in the group annuity contract and mutual funds held within pooled separate accounts will be transferred ninety and ten days, respectively, following Transamerica's receipt of the notice of termination.

The average yield on the Stable Value Advantage Option fund was:

Years ended December 31,	**2010**	**2009**
Based on actual earnings	2.73%	3.16%
Based on interest rate credited to participants	2.73%	3.16%

Note 7. PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments at December 31, 2010 and 2009 are in funds managed by Transamerica, the Plan's custodian, and therefore, these transactions qualify as party-in-interest transactions under ERISA. For the years ended December 31, 2010 and 2009, $91,424 and $60,963 was contributed and $0 and $2,747 was withdrawn from these funds, respectively.

Note 8. FEDERAL INCOME TAX-EXEMPT STATUS

The Plan obtained its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code and is not subject to tax. Subsequent to this determination by the IRS, the Plan was amended. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes that the plan is being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes is required to be included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authority. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2010 and 2009, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

Note 9. PLAN TERMINATION

Although it has not expressed any intent to do so, the Companies have the right under the plan to discontinue their contributions at any time and to terminate the Plan subject to the provisions of ERISA.

Note 10. PARTICIPANT WITHDRAWALS AND DISTRIBUTIONS

At December 31, 2010 and 2009, there were no distributions outstanding on accounts of participants who have elected to withdraw from participation in the Plan.

Note 11. LATE CONTRIBUTIONS

During 2010 and 2009, the plan administrator inadvertently failed to deposit participant deferrals within a reasonable timeframe as required by the Department of Labor (DOL). The DOL considers late deposits to be prohibited transactions. The plan administrator will calculate lost earnings on the 2010 and 2009 participant deferrals that were not deposited within a reasonable timeframe and contribute the lost earnings to the Plan in 2011.

Note 12. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits as reported on the financial statements and Form 5500 as of December 31, 2010 and 2009:

	2010	2009
Net assets per financial statements	$ 287,234	$ 177,427
Participant contributions receivable	(107)	(362)
Employer contributions receivable	(454)	(297)
Refundable excess deferrals	634	--
Per Form 5500	$ 287,307	$ 176,768

The following is a reconciliation of changes in net assets available for benefits per the financial statements for the years ended December 31, 2010 and 2009 to Form 5500.

	2010	2009
Net change in net assets available for benefits	$ 109,807	$ 76,655
Change in participant contributions receivable	255	4,071
Change in employer contributions receivable	(157)	3,028
Change in refundable excess deferrals	634	--
Net increase per Form 5500	$ 110,539	$ 83,754

SUPPLEMENTAL SCHEDULES

ABATTI COMPANIES 401(k) PLAN
EIN: 33-0641895

PLAN NUMBER: 001

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

December 31, 2010

(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
*	Transamerica	Stable Value Option	**	$ 82,418
*	Alliance Bernstein	International Value	**	7,197
*	American Funds	Fundamental Investors	**	11,711
*	American Funds	Growth Fund	**	5,412
*	First American	Mid Cap Growth Opportunity	**	2,267
*	Loomis Sayles	Grade Bond	**	79,044
*	Munder	Mid Cap Core Growth	**	2,076
*	Mutual Shares	Value Fund	**	6,189
*	Neuberger Berman	Large Blend	**	2,738
*	SSGA Dow Jones	Small Cap Value	**	13,172
*	Transamerica	Balance	**	922
*	Transamerica	High Yield	**	13,424
*	Transamerica	Mid Value	**	18,846
*	Transamerica	Stock Index	**	229
*	Vanguard	Target Retirement 2005	**	432
*	Vanguard	Target Retirement 2010	**	439
*	Vanguard	Target Retirement 2015	**	443
*	Vanguard	Target Retirement 2020	**	5,246
*	Vanguard	Target Retirement 2025	**	12,024
*	Vanguard	Target Retirement 2030	**	896
*	Vanguard	Target Retirement 2035	**	904
*	Vanguard	Target Retirement 2040	**	14,496
*	Vanguard	Target Retirement 2045	**	6,782
				$ 287,307

* Party-in-interest transactions.
** Cost omitted in accordance with Department of Labor reporting requirements for participant-directed accounts.

See accompanying notes and independent auditors' report.

ABATTI COMPANIES 401(k) PLAN
EIN: 33-0641895

PLAN NUMBER: 001

SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS

December 31, 2010

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to the Plan	**Contributions Not Corrected**	**Contributions Corrected Outside VFCP***	**Contributions Pending Correction in VFCP**	**Total Fully Corrected Under VFCP and PTE 2002-51****
$ 3,803	$ --	3,803	$ --	$ --

* Voluntary Fiduciary Correction Program
** Prohibited Transaction Exemption

See accompanying notes and independent auditors' report.

ABATTI COMPANIES 401(k) PLAN
EIN: 33-0641895

PLAN NUMBER: 001

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

December 31, 2010

(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
*	Transamerica	Stable Value Option	**	$ 82,418
*	Alliance Bernstein	International Value	**	7,197
*	American Funds	Fundamental Investors	**	11,711
*	American Funds	Growth Fund	**	5,412
*	First American	Mid Cap Growth Opportunity	**	2,267
*	Loomis Sayles	Grade Bond	**	79,044
*	Munder	Mid Cap Core Growth	**	2,076
*	Mutual Shares	Value Fund	**	6,189
*	Neuberger Berman	Large Blend	**	2,738
*	SSGA Dow Jones	Small Cap Value	**	13,172
*	Transamerica	Balance	**	922
*	Transamerica	High Yield	**	13,424
*	Transamerica	Mid Value	**	18,846
*	Transamerica	Stock Index	**	229
*	Vanguard	Target Retirement 2005	**	432
*	Vanguard	Target Retirement 2010	**	439
*	Vanguard	Target Retirement 2015	**	443
*	Vanguard	Target Retirement 2020	**	5,246
*	Vanguard	Target Retirement 2025	**	12,024
*	Vanguard	Target Retirement 2030	**	896
*	Vanguard	Target Retirement 2035	**	904
*	Vanguard	Target Retirement 2040	**	14,496
*	Vanguard	Target Retirement 2045	**	6,782
				$ 287,307

* Party-in-interest transactions.
** Cost omitted in accordance with Department of Labor reporting requirements for participant-directed accounts.

See accompanying notes and independent auditors' report.

ABATTI COMPANIES 401(k) PLAN
EIN: 33-0641895

PLAN NUMBER: 001

SCHEDULE H, LINE 4a - DELINQUENT PARTICIPANT CONTRIBUTIONS

December 31, 2010

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to the Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP*	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51**
$ 3,803	$ --	3,803	$ --	$ --

* Voluntary Fiduciary Correction Program
** Prohibited Transaction Exemption

See accompanying notes and independent auditors' report.