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
CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1996

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

6100 BLUE LAGOON DRIVE SUITE 300
MIAMI, FL 33126

2b Employer Identification Number (EIN)
31-1446286

2c Sponsor's telephone number
305-461-5484

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.	10/14/2011	VANESSA PEREZ
	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")
CSA CENTRAL, INC.

6100 BLUE LAGOON DRIVE SUITE 300
MIAMI, FL 33126

3b Administrator's EIN
31-1446286

3c Administrator's telephone number
305-461-5484

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**	343
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**	150
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	139
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	289
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	289
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	241
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	36
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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)	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)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)			**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
CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500.
CSA CENTRAL, INC.

D Employer Identification Number (EIN)
31-1446286

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
GREAT WEST LIFE AND ANNUITY

(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
84-0467907	68322	385874-01	241	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
7013	0

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
FINANCIAL TELESIS INC
CENTRO INTERNACIONAL DE MERCADEO TO
GUAYNABO, PR 00969

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
7013			3

(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
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(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	1456316
5	Current value of plan's interest under this contract in separate accounts at year end	5	

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 ▶ GROUP ANNUITY CONTRACT

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	36306		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	15741		
	(4) Transferred from separate account	7c(4)	1433949		
	(5) Other (specify below)	7c(5)	6279		
	▶ LOAN PAYMENTS				
	(6) Total additions			7c(6)	1492275
d	Total of balance and additions (add **b** and **c(6)**)			7d	1492275
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	24656		
	(2) Administration charge made by carrier	7e(2)	750		
	(3) Transferred to separate account	7e(3)	10553		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	35959
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	1456316

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
CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CSA CENTRAL, INC.

D Employer Identification Number (EIN)
31-1446286

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)

ADVISED ASSET GROUP

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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	INVESTMENT MGMT	165	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FINANCIAL TELESIS INC

4340 REDWOOD HWY A23
SAN RAFAEL, CA 94903

(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?
55	BROKER/ADVISER	0	Yes [X] No [ ]	Yes [X] No [ ]	30614	Yes [ ] No [X]

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

GREAT-WEST LIFE & ANNUITY COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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?
64	RECORDKEEPER	17805	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] 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
FINANCIAL TELESIS INC	55	30614

(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.
GREAT-WEST LIFE & ANNUITY COMPANY 8515 EAST ORCHARD ROAD GREENWOOD VILLAGE, CO 80111	OTHER COMMISSIONS

(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

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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
CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CSA CENTRAL, INC.

D Employer Identification Number (EIN)
31-1446286

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	1054
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	59387	79368
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7756906	6357157
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		1456316
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7816293	7893895
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	7816293	7893895

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)	21983	
(B) Participants	2a(1)(B)	529634	
(C) Others (including rollovers)	2a(1)(C)	44971	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		596588
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	2455	
(F) Other	2b(1)(F)	15741	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18196
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	145162	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		145162
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
	(B) Other	2b(5)(B)	0	
	(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)		0
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		516605
c	Other income	2c		0
d	Total income. Add all **income** amounts in column (b) and enter total	2d		1276551
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1170407	
	(2) To insurance carriers for the provision of benefits	2e(2)	0	
	(3) Other	2e(3)	0	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1170407
f	Corrective distributions (see instructions)	2f		0
g	Certain deemed distributions of participant loans (see instructions)	2g		12622
h	Interest expense	2h		0
i	Administrative expenses: **(1)** Professional fees	2i(1)	0	
	(2) Contract administrator fees	2i(2)	17970	
	(3) Investment advisory and management fees	2i(3)	0	
	(4) Other	2i(4)	0	
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		17970
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1200999
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		75552
l	Transfers of assets:			
	(1) To this plan	2l(1)		2050
	(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

(1) Name: GARCIA-FIGUEROA & CO., PSC **(2)** EIN: 66-0636894

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		1054
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

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

A Name of plan
CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CSA CENTRAL, INC.

D Employer Identification Number (EIN)
31-1446286

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): 84-1455663

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):

CSA GROUP 401 (K)

RETIREMENT & SAVINGS PLAN

AUDITED FINANCIAL STATEMENTS &
SUPPLEMENTAL SCHEDULE
DECEMBER 31, 2010

*** TABLE OF CONTENTS ***

Page No.:

Report of Independent Auditors..... 1

Statement of Net Assets Available for Benefits..... 2

Statement of Changes in Net Assets Available for Benefits..... 3

Notes to Financial Statements..... 4-11

Supplemental Schedule

Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)..... 12

Schedule G, Part III – Nonexempt Transactions..... 13

GARCÍA-FIGUEROA & CO., PSC

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditor's Report

October 6, 2011

To The Plan Administrator of CSA Group 401 (K) Retirement & Savings Plan:
San Juan, Puerto Rico

We were engaged to audit the accompanying statement of net assets available for benefits of CSA Group 401 (K) Retirement & Savings Plan (the Plan) as of December 31, 2010, the related statements of changes in net assets available for benefits for the year then ended and the supplemental schedules of assets (held at end of year) and of nonexempt transactions. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income security Act of 1974, the Plan administrator instructed us no to perform, and we did not perform, any auditing procedures with respect to the investment information summarized in note 3 to the financial statements, which was certified by Orchard Trust Company, LLC (the custodian), except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the Custodian as of and for the year ended December 31, 2010, and for the year then ended December 31, 2010, that the information provided to the plan administrator by the Custodian is complete and accurate.

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

García-Figueroa & Co., PSC
Lic. No. 134 in force



Stamp Number 2585730 of the Puerto Rico Association of Certified Public Accountants was affixed to the record copy of this report.

CSA GROUP 401 (K)
RETIREMENT & SAVINGS PLAN

Statements of Net Assets Available for Benefits
As of December 31, 2010

ASSETS

Investments:	
Mutual funds	$ 6,357,157
Fixed annuities	1,456,316
Loans to participants	79,368
Total Investments	7,892,841
Receivables:	
Participants' contributions	1,054
Net Assets Available for Benefits	$ 7,893,895

The accompanying notes are an integral part of these financial statements

CSA GROUP 401 (K)
RETIREMENT & SAVINGS PLAN

Statement of Changes in Net Assets Available for Benefits
For the year ended December 31, 2010

Additions to net assets attributed to:	
Investment income:	
Net appreciation in fair value of investments	$ 516,605
Interest and dividend income	163,358
Contributions:	
Employer	21,983
Participants	529,634
Total Additions	1,231,580
Deductions From Net Assets Attributed to:	
Payments to participants	1,183,029
Administrative expenses	17,970
Total Deductions	1,200,999
Net transfers of assets from other plans	47,021
Net Increase	77,602
Net assets available for benefits:	
Beginning of Year	7,816,293
End of Year	$ 7,893,895

The accompanying notes are an integral part of these financial statements

1. Summary of Significant Accounting Policies

a. Basis of Presentation

The financial have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Government Accounting Standards Board. The accompanying financial statements present only the CSA Group 401K Retirement & Savings Plan. Accordingly, they do not purport to, and do not, present fairly the financial position and the change in financial position of CSA Group as a whole in conformity with accounting principles generally accepted in the United States of America.

b. Basis of Accounting

The Plan uses the accrual method of accounting. Employee contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions.

c. Investments

Investments are stated at fair value (unless otherwise noted) based upon the last net asset value price on the last business day of the year as reported by the asset custodian from quoted market prices, plus actual contributions and allocated investment gains, less actual distributions, allocated investment losses, and allocated administrative expenses. Loans to participants are valued at the unpaid principal balance which approximates fair value.

Due to the level of risk associated with certain investments, it is reasonable possible, that change in the values of investments securities will occur in the near term and that such change could materially affect the amounts in the statements of net assets available for benefits.

Purchase and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

1. **Summary of Significant Accounting Policies (Continued)**

d. New Pronouncements

During year 2009, the Plan adopted the "Accounting Standard Codification" (Codification or ASC) issued by the Financial Accounting Standard Board (FASB), and the Hierarchy of the U.S. Generally Accepted Accounting Principles (GAAP) which only affected the specific references to GAAP literature in the notes to the Plan's financial statements. The Codification became the source of authoritative GAAP recognized by the FASB to be applied by nongovernmental entities. Rules and interpretive releases of the Securities and Exchange Commission (SEC) under authority of federal securities laws are also source of authoritative GAAP for SEC registrants. On the effective date, the ASC superseded all then-existing non-SEC accounting and reporting standards. This Codification is effective for financial statements issued for interim and annual periods ending after September 15, 2009.

e. Payment of Benefits

Benefits are recorded when paid.

f. Use of Estimates

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

g. Date of Management's Review

Subsequent events were evaluated through October 6, 2011, which is the date the financial statements were available to be issued.

2. Description of the Plan

The following description of the CSA Group 401 (K) Retirement & Savings Plan (the plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

a. General

The Plan is a defined contribution plan covering all employees who are over 18 years old of CSA Central, Inc., Mariano D. Molina, P.C., Consul Tech Enterprises, Inc., ANG Associates, Inc., CSA Great Lakes, CSA Group NJ Architects and Engineers, PC, Consul Tech Transportation, Inc., Consul Tech Development Services, Inc., Consul Tech Surveying & Mapping, Inc., Consul Tech Construction Management, Inc. (the Companies). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Orchard Trust Company, LLC is the Custodian of the Plan.

b. Contributions

The Plan allows the Company to make employer matching contributions throughout the Plan year and a discretionary profit sharing contribution at the end of each Plan year. A participant may contribute up to 25% of eligible compensation. However, contributions may not exceed limitations established under Section 402(g) of the Internal Revenue Code of 1986 as amended ($16,500 at December 31, 2010). An additional catch-up contribution can be made, up to a maximum of $5,500 for 2010, as allowed under the provisions of Section 414(v) of the Internal Revenue Code of 1986, as amended. Participants designate the percentage of their total contribution to be invested in any of the Plan investment funds. Participants may change the percentage contributions invested in each account and may make transfers between accounts up to four times on four open enrollment window a year.

c. Rollover Contributions

Participants may roll over their taxable portion of funds previously held for their account in another employee benefit plan on a tax-free basis.

2. **Description of the Plan (continued)**

d. Participants Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Employer's contribution, (b) Plan earnings, and (c) forfeitures of terminated participants' non-vested accounts, and is charged with an allocation of administrative charges. 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.

e. Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Employer's contributions portion of their accounts, plus actual earnings thereon, is based on years of continuous service. A participant is 100% vested after five years of credited service.

f. Invest Options

A participant may direct employee contributions in various funds at any time. All of the Plan's investments are participant directed.

g. Loans to Participants & Loans Defaulted

Participants may borrow from their fund accounts a minimum of $1,000 and up to a maximum of 50% of the individual participants' vested account balance (if the vested amount in the participant's account is $100,000 or less) or $50,000 reduced by the difference between the highest outstanding loan balance during the previous 12 months and the current outstanding balance (if the vested amount in the participant's account is more than $100,000). The vested participant account balance is used as collateral for the loan. Loan terms range from one to five years or more for the purchase of a primary residence. 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 by the plan administrator. Interest rates for 2010 range from 4.25% and 9.25%. Principal and interest are paid ratably through biweekly payroll deductions.

Defaulted loans are loans resulting from the failure of a participant to make the required loan repayments on an outstanding loan and are considered deemed distributed loans. At December 31, 2010, deemed distributed loans totaled $12,958.

2. Description of the Plan (continued)

g. Payments of Benefits

On termination of service due to death, total o permanent disability, retirement or other termination of employment with the Companies, or termination of the Plan, the participant's account is distributed in the form of a lump sum distribution.

In conditions of "financial hardship", a participant may apply to the Plan administrator for approval to withdraw that portion of his 401 (K) retirement account balance necessary to meet the financial hardship, subject to the limitations of the Plan and the Internal Revenue Code.

Upon termination of the Plan, the assets will be distributed to participants in accordance with the Plan's provisions and existing laws and regulations.

h. Forfeited Accounts

At December 31, 2010, forfeited non-vested accounts totaled to $107,302. These accounts will be reallocated to participants in the same manner as Employer contributions.

3. Related – Party Transactions

Orchard Trust Company LLC, the asset custodian purchases and used services from Great West Life & Annuity Insurance Company, a related entity. Also, several employees of the Company provide administrative services to the Plan. These services include Plan oversight and day-to-day Plan administration. The Plan is not charged by the Company for the services of the employee to the Plan.

4. Plan Termination

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

5. Reconciliation with Form 5500

There were no differences between the net assets available for benefits as of December 31, 2010 presented in the accompanying financial statements and Form 5500. There were no differences either in the contributions for the year ended December 31, 2010 between the financial statements and form 5500.

6. Information Certified by Custodian

The following is a summary of the Plan's financial information and data included in the Plan's financial statements and supplemental scheduled which was certified by Orchard Trust Company, LLC (the Custodian), as of December 31, 2010.

Investment Description	*2010*	
AIM Real Estate Inv.	28,842	
American Funds Europacific Growth R3	1,194,437	*
American Funds Growth Fund of Amer R3	1,151,094	*
BlackRock Energy & Resource Port A	28,510	
BlackRock Small Cap Growth Equity Inv. A	226,224	
Davis NY Venture A	792,608	*
Lazard Emerging Markets Open	68,554	
Maxim Moderately/Conservative Profile IIMXMCP	3,730	
Maxim Aggressive Profile II	6,802	
Maxim Conservative Profile II	110,885	
Maxim Index 600	6,691	
Maxim Loomis Sayles Bond Portfolio	73,015	
Maxim Moderate Profile II	729,183	*
Maxim S&P 500	20,929	
MFS Value Fund-A	395,028	*
Munder Mid-Cap Core Growth A	261,021	
Perkins Mid Cap Value – S	129,443	
PIMCO Total Return Fund K	910,989	*
Royce Total Return Fund K	180,359	
Key Guaranteed Portfolio Fund	1,387,828	*
Total	**$ 7,706,172**	

* Investments that represent 5% or more of the Plan's net assets.

Net appreciation in fair value of investments for the year ended December 31, 2010 amounted to $ 516,605.

7. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

		Fair Value Measurements at Reporting Date Using :		
Description	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Quoted Prices In Active Markets for Similar Instruments (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual funds	$ 6,357,157	$ 6,357,157	$ -	$ -
Fixed annuities	1,456,316	-	1,456,316	-
Participant loans	79,368	-	-	79,368
Total	$ 7,892,841	$ 6,357,157	$ 1,456,316	$ 79,368

FASB ASC 820-10, Fair Value Measurements and Disclosures (SFAS No. 157, *Fair Value Measurements*), establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs of quoted prices for similar assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs were available to the Plan, and Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Level 1 Fair Value Measurements

The fair value of mutual funds is based upon the last net asset value price on the last business day of the year as reported by the trustee from quoted market prices.

Level 2 Fair Value Measurements

The fixed annuities inputs are generally considered obtainable/observable through the review of existing contracts and readily available financial information of the issuing financial institutions.

Level 3 Fair Value Measurements

The participant loans are not actively and significant other observable inputs are not available. Thus, the fair value of the group annuity contract is equal to the current value less any contingent deferred sales charge, if applicable, and market value adjustment. The fair value of participant loans is equal to the amortized cost of the loans since the loans are secured by each respective participant's account balance.

7. Fair Value Measurements (Continued)

Fair Value Measurements Using Significant Unobservable Inputs (Level 3)

	Participant Loans
Beginning balance	$ 59,387
Total gains or (losses) (realized and unrealized) included in changes in net assets available for benefits	
Purchases, sales, issuances, and settlements (net)	19,981
Ending Balance	$ 79,368

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the year ended December 31, 2010 are reported in net appreciation in fair value of investments.

8. Prohibited Transactions – Participants' Contribution Remittances

In accordance with the Department of Labor's Regulation 2510.3-102, an employer is required to segregate participants' contributions from its general assets as soon as practical, but in no event more than the 15th business day following the end of the month in which amounts are contributed by participants or withheld from their wages for a pension plan such as the Plan. During 2010 the Employer had failed to remit on a timely basis the participants' contributions withheld for various months. The above mentioned unremitted participants' contributions will be funded subsequently.

9. Tax Status

The Plan Sponsor has adopted a prototype plan, which received an opinion letter from the Internal Revenue Service (IRS) dated on March 31, 2008, which states the provider's prototype, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Supplemental Schedules

CSA GROUP 401 (K)
RETIREMENT & SAVINGS PLAN
EIN: 31-1446286
Plan Number: 001
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2010

(b) Identity of issue, borrower, lessor, or (a) similar party	(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(c) Cost	(d) Current Value
AIM Real Estate Inv.	Mutual Funds	$ -	$ 28,842
American Funds Europacific Growth R3	Mutual Funds	-	1,194,437
American Funds Growth Fund of Amer R3	Mutual Funds	-	1,151,094
BlackRock Energy & Resource Port A	Mutual Funds	-	28,510
BlackRock Small Cap Growth Equity Inv. A	Mutual Funds	-	226,224
Davis NY Venture A	Mutual Funds	-	792,608
Lazard Emerging Markets Open	Mutual Funds	-	68,554
Maxim Moderately/Conservative Profile	Mutual Funds	-	3,730
Maxim Aggressive Profile II	Mutual Funds	-	6,802
Maxim Conservative Profile II	Mutual Funds	-	110,885
Maxim Index 600	Mutual Funds	-	6,691
Maxim Loomis Sayles Bond Portfolio	Mutual Funds	-	73,015
Maxim Moderate Profile II	Mutual Funds	-	729,183
Maxim S&P 500	Mutual Funds	-	20,929
MFS Value Fund-A	Mutual Funds	-	395,028
Munder Mid-Cap Core Growth A	Mutual Funds	-	261,021
Perkins Mid Cap Value – S	Mutual Funds	-	129,443
PIMCO Total Return Fund K	Mutual Funds	-	910,989
Royce Total Return Fund K	Mutual Funds	-	180,359
Key Guaranteed Portfolio Fund	Fixed Annuities	-	1,387,828
Forfeitures			107,301
Participant Loans*			79,368
Total Assets			**$ 7,892,841**

Note: Column (a) * Represents a Party-In-Interest to the Plan.
Column (d) – is blank as all investments are participant directed.

See accompanying Independent Auditor's Report

CSA GROUP 401 (K)
RETIREMENT & SAVINGS PLAN

Schedule G, Part III - Nonexempt Transactions
December 31, 2010

(a) Identity of party involved	(b) Relations to plan, employer, or other party in interest	(c) Description of Transactions, including maturity date, rate of interest, collacteral, and par or maturity value	(d) Purchase Price	(e) Selling Price	(f) Lease Rental	(g) Expenses incurred with transaction	(h) Cost of the asset	(i) Current value of asset	(j) Net gain or (loss) on each transaction
CSA Central, Inc., Mariano D. Molina, P.C. Consul Tech Enterprises, Inc. ANG Associates, Inc., CSA Great Lakes, CSA Group NJ Architects and Engineers, PC, Consul Tech Transportation, Inc., Consul Tech Developement Services, Inc., Consul Tech Surveying & Mapping, Inc. Consul Tech Construction Management, Inc.(collectively referred to as the Employer)	Plan Sponsor	Employees contributions not remitted to the plan.	N/A	N/A	N/A	N/A	$ 1,054 *	$ 1,054	N/A

* This represents the total effect over income for contributions and loan repayments that have been withheld from employees, but not timely remitted into the trust by the employer.

N/A - Not Applicable

See Accompanying Indepent Auditor's Report

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN **EIN:** 31-1446286
Plan Sponsor's Name CSA CENTRAL, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	MAXIM CONSERVATIVE PROFILE II	N/A	107,913	110,885
	MAXIM MODERATELY CONSERVATIVE PROFI	N/A	3,662	3,730
	MAXIM MODERATE PROFILE II	N/A	679,045	729,183
	MAXIM AGGRESSIVE PROFILE II	N/A	5,849	6,802
	AMERICAN FUNDS EUROPACIFIC GROWTH -	N/A	1,118,491	1,194,437
	LAZARD EMERGING MARKETS OPEN	N/A	61,737	68,554
	BLACKROCK ENERGY AND RESOURCES IN	N/A	24,434	28,510

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN **EIN:** 31-1446286
Plan Sponsor's Name CSA CENTRAL, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	INVESCO REAL ESTATE INV	N/A	23,192	28,842
	BLACKROCK SMALL CAP GRTH EQUITY INV	N/A	180,357	226,224
	MAXIM INDEX 600	N/A	5,670	6,691
	ROYCE TOTAL RETURN FUND K	N/A	146,344	180,359
	MUNDER MID-CAP CORE GROWTH A	N/A	204,044	261,021
	PERKINS MID CAP VALUE - S	N/A	114,773	129,444
	AMERICAN FUNDS GROWTH FUND OF AMER	N/A	1,016,905	1,151,094

Attachment to 2010 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN **EIN:** 31-1446286
Plan Sponsor's Name CSA CENTRAL, INC. **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	DAVIS NY VENTURE A	N/A	698,529	792,608
	MAXIM S AND P 500 INDEX	N/A	18,933	20,929
	MFS VALUE FUND - A	N/A	354,309	395,028
	MAXIM LOOMIS SAYLES BOND PORTFOLIO	N/A	71,492	73,015
	PIMCO TOTAL RETURN ADMIN	N/A	920,505	910,989
	KEY GUARANTEED PORTFOLIO FUND	N/A	1,373,036	1,387,828
	PARTICIPANT LOANS	Interest Rate - 4.250-9.250 Maturity Date - VARIOUS	79,288	79,368

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

Plan Name CSA GROUP 401(K) RETIREMENT & SAVINGS PLAN **EIN:** 31-1446286
Plan Sponsor's Name CSA CENTRAL, INC. **PN:** 001

	Total that Constitute Nonexempt Prohibitied Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐		1,054		