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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1988

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

PO BOX 1898
CORONA, CA 92878-1898

2b Employer Identification Number (EIN) 33-0084251

2c Sponsor's telephone number 951-273-9600

2d Business code (see instructions) 237310

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.	10/17/2011	E.G. LINDHOLM
	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")
HILLCREST CONTRACTING, INC.

PO BOX 1898
CORONA, CA 92878-1898

3b Administrator's EIN
33-0084251

3c Administrator's telephone number
951-273-9600

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**	196
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**	99
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	93
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	192
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	192
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	182
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	1
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 2G 2J 2D 2F 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)	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	2	**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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
33-0084251

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
NATIONWIDE 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
31-4156830	66869	GAP-54-AD81	0	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
14431	3608

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
NORTHWESTERN MUTUAL INV. SRVCS
720 EAST WISCONSIN AVE.
MILWAUKEE, WI 53202

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1344	0	NA	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
CALIFORNIA INVESTMENT ANN
4640 ADMIRALTY WAY, 9TH FLOOR
MARINA DEL REY, CA 90292

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	0	BROKER FEES	3

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

WALNUT STREET SECURITIES INC.
485 E. US HIGHWAY 1 SOUTH
ISELIN, NJ 08830

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
35	3608	BROKER FEES	3

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

MML INVESTOR SERVICES, INC.
DBA MML INSURANCE AGENCY, INC.
P.O. BOX 8089
BOSTON, MA 02266-8089

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
13052	0	BROKER FEES	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
	(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	

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	82978
c	Additions: (1) Contributions deposited during the year	7c(1)	10465		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	737		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	1707		
	▶ LOAN REPAYMENTS				
	(6) Total additions			7c(6)	12909
d	Total of balance and additions (add **b** and **c(6)**)			7d	95887
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	5376		
	(2) Administration charge made by carrier	7e(2)	546		
	(3) Transferred to separate account	7e(3)	0		
	(4) Other (specify below)	7e(4)	89965		
	▶ TRANSFER TO FUNDING SUCCESSOR				
	(5) Total deductions			7e(5)	95887
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	0

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)**	0
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)**	0
(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)**	0
(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 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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
33-0084251

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
MASSACHUSETTS MUTUAL 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
04-1590850	65935	RM 85292-1	182	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
44086	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
CARY CY WARREN FACER
4695 MACARTHUR COURT
NEWPORT BEACH, CA 92660

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
22599	0	BROKER FEES	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JAMES F. CHAPEL
4695 MACARTHUR COURT
NEWPORT BEACH, CA 92660

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
5650	0	BROKER FEES	3

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

ROBERT LLOYD MACNIDER
4695 MACARTHUR COURT
NEWPORT BEACH, CA 92660

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
15837	0	BROKER FEES	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
	(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	1307000
5	Current value of plan's interest under this contract in separate accounts at year end	5	2058851

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	0
c	Additions: (1) Contributions deposited during the year	7c(1)	151500		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	23512		
	(4) Transferred from separate account	7c(4)	1322710		
	(5) Other (specify below)	7c(5)	3166726		
	▶ HLDG ACCT INT, LN DIST, LN INT, LN PRIN, LN DEF, TRSF ASS, TRSF FORF				
	(6) Total additions			7c(6)	4664448
d	Total of balance and additions (add **b** and **c(6)**)			7d	4664448
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	128464		
	(2) Administration charge made by carrier	7e(2)	2800		
	(3) Transferred to separate account	7e(3)	3226184		
	(4) Other (specify below)	7e(4)			
	▶				
	(5) Total deductions			7e(5)	3357448
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	1307000

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)**	0
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)**	0
(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)**	0
(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	**B** Three-digit plan number (PN) ▶	
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN		002

C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)
HILLCREST CONTRACTING, INC.	33-0084251

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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(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)

BENEFIT PLANNING, INC.

4640 ADMIRALTY WAY, 9TH FLOOR
MARINA DEL REY, CA 90292

95-3794697

(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?
50	TPA	27015	Yes [X] No [ ]	Yes [X] No [ ]	6627	Yes [X] No [ ]

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
51	RECORDKEEPER	20007	Yes [X] No [ ]	Yes [X] No [ ]	5820	Yes [ ] No [X]

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

MML INSURANCE AGENCY, INC.

P.O. BOX 8089
BOSTON, MA 02266-8089

(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?
51	RECORDKEEPER	7853	Yes [X] No [ ]	Yes [X] No [ ]	12400	Yes [ ] No [X]

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

NORTHWESTERN MUTUAL INV SERV LLC

720 E WISCONSIN AVE
MILWAUKEE, WI 53202

95-2700755

(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?
50	INVESTMENT MANAGER	0	Yes [X] No [ ]	Yes [X] No [ ]	1344	Yes [ ] No [X]

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

WALNUT STREET SECURITIES, INC.

300 DAVIDSON AVE 3RD FL EAST
SOMERSET, NJ 08873

31-4156830

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99	AFFILIATE OF PLAN	0	Yes [X] No [ ]	Yes [X] No [ ]	35	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 [ ]

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HILLCREST CONTRACTING, INC.

D Employer Identification Number (EIN)
33-0084251

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: SIA-AP PREMIER SHORT DURATION

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-015	P	166261

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AG PREMIER MONEY MARKET

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-016	P	46

a Name of MTIA, CCT, PSA, or 103-12 IE: SAI-AI PREMIER INT'L EQUITY

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-017	P	107037

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AK SELECT FUNDAMENTAL VALUE

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-175	P	34950

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AT SELECT MID CAP GROWTH II

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-026	P	174237

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

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-063	P	107107

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

b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL 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)
04-1590850-448	P	33310

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JZ TRADEWINDS VALUE OPP			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-106	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	15705
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ML CAPITAL APPRECIATION			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	440571
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OL NJF INT'L VALUE			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	72069
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-PH HIGH YIELD			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-421	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	54838
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QG SMALL COMPANIES			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-081	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49421
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-QL STRATEGIC INCOME			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-112	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	11284
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-UG COVERNMENT SECURITIES			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-223	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	49211
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VK EQUITY & INCOME			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-149	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	82039
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VO FUNDAMENTAL INVESTORS			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-225	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	32911
a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WG NEW HORIZONS			
b Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY			
c EIN-PN 04-1590850-127	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	125015

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WV MUTUAL SHARES

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

c EIN-PN 04-1590850-234	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 33195

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WZ SELECT PIMCO TOTAL RETURN

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

c EIN-PN 04-1590850-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 171269

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XC PRO BLEND CONTRM

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

c EIN-PN 04-1590850-136	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41355

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XD PRO BLEND MODTRM

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

c EIN-PN 04-1590850-137	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4445

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XE PRO BLEND EXTTERM

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

c EIN-PN 04-1590850-138	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 85329

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XM PRO BLEND MAXTRM

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

c EIN-PN 04-1590850-140	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40872

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-YX SELECT INDEXED EQUITY

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

c EIN-PN 04-1590850-150	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 126420

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

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

a Plan name

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

a Plan name

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

a Plan name

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

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
33-0084251

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)	27554	19516
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	75173	25333
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	3246128	2058851
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	82978	1307000
(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	3431833	3410700
	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	3431833	3410700

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)	203277	
	(B) Participants	2a(1)(B)	40340	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		243617
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)	4478	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4478
	(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)		214186
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		462281
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	475561	
(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)		475561
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)	7853	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		7853
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		483414
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-21133
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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) [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: ANTHONY & ASSOCIATES, INC. (2) EIN: 33-0146112

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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
HILLCREST CONTRACTING, INC. 401K PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
33-0084251

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): 33-0649820

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):

ANTHONY & ASSOCIATES
Certified Public Accountants
2650 E. Imperial Highway, Suite 300
Brea, California 92821

A. LEE ANTHONY, C.P.A.
WILLIAM R. SIKES, C.P.A.
KARI M. GRIPPI, C.P.A.

Telephone (714) 961-1661
Fax (714) 961-8607

The Trustees of
Hillcrest Contracting, Inc.
401(k) Profit Sharing Plan
P.O. Box 1898
Corona, CA 91718

INDEPENDENT AUDITOR'S REPORT

We were engaged to audit the accompanying statements of net assets available for benefits of the Hillcrest Contracting, Inc., 401(k) Profit Sharing Plan, as of December 31, 2010 and December 31, 2009, and the related statements of changes in net assets available for plan benefits for the years then ended, and the supplemental schedules as of and for the years ended December 31, 2010 and December 31, 2009, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Nationwide Life Insurance Company and Massachusetts Mutual Life Insurance Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Massachusetts Mutual Life Insurance Company held the Plan's investment assets and executed investment transactions from June 14, 2010 to December 31, 2010, and that Nationwide Life Insurance Company held the Plan's investment assets and executed investment transactions as of December 31, 2009, and for the period January 1, 2010 to June 14, 2010. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2010 and December 31, 2009, that the information provided to the plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Brea, California
September 13, 2011

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

FINANCIAL STATEMENTS
AND
SUPPLEMENTARY FINANCIAL INFORMATION

YEARS ENDED DECEMBER 31, 2010
AND DECEMBER 31, 2009

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HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS

ASSETS

	December 31, 2010	December 31, 2009
INVESTMENTS AT CONTRACT VALUE (Notes 3 and 4):		
Nationwide Life Insurance Company, Contract #GAP-54-AD81	$ - - -	$ 3,329,106
Guaranteed Interest Accounts at Fair Value	1,294,652	- - -
Massachusetts Mutual Life Insurance Co. Investment Contract Account	2,058,851	- - -
Total Investments	3,353,503	3,329,106
OTHER ASSETS:		
Employer's Contribution Receivable	19,516	27,554
Participant Loans	25,333	75,173
Unallocated Funds in Guaranteed Investment Account	12,348	- - -
Total Other Assets	57,197	102,727
Total Assets	3,410,700	3,431,833

LIABILITIES

LIABILITIES	- - -	- - -
Net Assets Available for Plan Benefits	$ 3,410,700	$ 3,431,833

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS

	For the Years Ended December 31, 2010	2009
ADDITIONS (DEDUCTIONS) TO NET ASSETS ATTRIBUTED TO:		
Investment Income (Loss):		
Net Appreciation (Depreciation) in Fair Value of Investments	$ 214,186	$ 322,457
Interest Income	4,478	6,259
Total Investment Income (Loss)	218,664	328,716
CONTRIBUTIONS:		
Employer's Contributions	203,277	366,500
Employee Contributions	40,340	50,710
Total Contributions	243,617	417,210
Total Additions	462,281	745,926
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Distributions and Expenses Allocated to Participants	(483,414)	(1,645,344)
Total Deductions	(483,414)	(1,645,344)
NET INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR PLAN BENEFITS	(21,133)	(899,418)
BEGINNING NET ASSETS AVAILABLE FOR PLAN BENEFITS	3,431,833	4,331,251
ENDING NET ASSETS AVAILABLE FOR PLAN BENEFITS	$ 3,410,700	$ 3,431,833

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - Description of Plan

The following description of the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan provides only general information. Reference is made to the Plan agreement for a more complete description of the Plan's provisions.

General:

The Prevailing Wage Pension Plan was adopted on July 8, 1991 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one hour of service and perform work under "prevailing wage" contracts. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Profit Sharing Plan was adopted on January 1, 1988 as a defined contribution plan covering all employees of Hillcrest Contracting, Inc. (Employer) who have completed one year of service. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Prior to 2003, the Company maintained separate profit sharing and prevailing wage pension plans for the benefit of its employees. Beginning in 2003, the profit sharing plan and the prevailing wage pension plan were combined into one plan which covers all employees who meet certain qualifications. The name of the new plan is the Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan.

Interest and dividend income is earned individually according to each Participant's investment allocation and are reinvested in each account. Certain administration functions are performed by employees of the employer. The plan administrator is Benefit Planning, Inc., 4640 Admiralty Way, 9th Floor, Marina Del Rey, CA 90292.

Contributions:

Prevailing wage contributions are made by the employer based on hours worked and job classification of each employee performing work on prevailing wage contracts.

Profit sharing contributions are determined annually by the Company up to a maximum of 25% of all participants' compensation.

Participants may make contributions limited to the maximum annual contribution allowable pursuant to the requirements of Section 401(k).

Participant Accounts:

Each Participant's balance is credited with the employer's contribution earnings according to each Participant's investment allocation. Each Participant's account is charged with an allocation of operating expenses. Operating expense allocations are based on participant's account balances.

NOTE 1 - Description of Plan (Cont.)

Vesting:

Participants are immediately vested in the prevailing wage and employee contribution portion of contributions plus applicable earnings thereon. Vesting in the profit sharing portion of contributions is based on years of service. A participant is 100% vested after six years of credited service.

Investment Options:

Contributions on behalf of the Participants are invested in accordance with the Participants' investment allocation. Prior to June 14, 2010, the Participants' investment choice was limited to thirty-seven investments with Nationwide Life Insurance Company Investment Contract, chosen by the Trustees. Effective June 14, 2010, the Participants' investment choice is limited to twenty four investments with Massachusetts Mutual Life Insurance Company, chosen by the Trustees. The Plan's investments are pooled. However, each Participant receives allocations of Plan earnings based on the Participant's investment allocation. Participants may change their investment options at any time.

Loans to Participants:

Prior to 2007, Participants were able take loans up to the lesser of $50,000 or 50% of their vested account value. Loans bear interest at the prevailing rate charged by persons in the business of lending money for loans made under similar circumstances. Effective July 1, 2007, the Plan was amended to remove the loan option. Loans taken by the participants before July 1, 2007 are treated as directed investments of participants' accounts and repayment is made through payroll deductions. Interest income on loans to participants is included in the Nationwide Life Insurance Company and Massachusetts Mutual Life Insurance Company investment contract.

Payment of Benefits:

On termination of service or normal retirement, a Participant receives a lump-sum distribution equal to the value of the vested interest, at termination date, in his or her account.

Forfeited Accounts:

Due to immediate vesting, there are no forfeitures of prevailing wage contributions or Employee deferral contributions. Forfeited profit sharing balances are used to reduce non-elective employer contributions. Forfeitures in 2010 and 2009 amounted to $12,192 and $15,676, respectively.

NOTE 2 - Summary of Accounting Policies

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting. The financial statements and notes are the representation of the Plan's trustees, who are responsible for the integrity and objectivity of the financial statements.

Investment Valuation and Income Recognition:

The Plan's investment is valued at contract value (Note 3). Shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the Plan at year end.

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

Payment of Benefits:

Benefits are recorded when paid.

Use of Estimates:

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

Operating Expenses:

All expenses of maintaining the plan are allocated to participants based on participant's account balances.

NOTE 3 - Investment Contract with Insurance Company

Beginning June 14, 2010, the Plan maintained a fully benefit-responsive variable investment contract with Massachusetts Mutual Life Insurance Company ("Mass Mutual"). Mass Mutual maintains the contributions in a pooled account. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Mass Mutual. The contract is included in the financial statements at contract value measured by quoted market prices in an active market, which represents contributions made under the contract, plus earnings, less Plan withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the investment contract at December 31, 2010 was $3,353,503. The average gain was approximately nine percent (9%) for 2010.

NOTE 3 - Investment Contract with Insurance Company (Cont.)

From November 1997 through June 14, 2010, the Plan maintained a fully benefit-responsive variable investment contract with Nationwide Life Insurance Company ("Nationwide"). Nationwide maintained the investments in pooled accounts which were credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses charged by Nationwide Life Insurance Company. The fair value of the investment contract as of the date of transfer was $3,122,904. The average loss was approximately three and six tenths percent (3.6%). The fair value of the investment contract at December 31, 2009 was $3,329,106. The average loss was approximately eight and six-tenths percent (8.6%) for 2009.

NOTE 4 - Information Prepared and Certified by Trustees

The following information included in the accompanying Statements of Net Assets Available for Plan Benefits and Statements of Changes of Net Assets Available for Plan Benefits, and Supplemental Schedules, was obtained from data that has been prepared and certified to as complete and accurate by the trustee (Massachusetts Mutual Life Insurance Company) as of December 31, 2010:

	December 31, 2010	
Description of Investment	Cost	Fair Value
Guaranteed Investments	$1,306,953	$1,294,653
PIMCO High Yield	50,083	54,838
MFS Governement Securities	48,928	49,211
Loomis Sayles Strategic Income	10,358	11,284
Pimco Total Return Fund	163,979	171,269
Babson Prm Short-Dur Bond	163,502	166,261
Wellington Sel Fundamental Value	30,377	34,950
Franklin Mutual Shares Fund	29,796	33,195
Northern Trust Sel Indexed Equity	108,766	126,420
American Fundamental Investors	28,206	32,911
Eaton Vance Large-Cap Growth	91,461	107,107
Invesco VanKampen Comstock	28,793	33,310
Alger Capital Appreciation	373,827	440,571
Nuveen Tradewinds Value Opp	13,100	15,705
TRP/Frontier Sel Md Cp Gr II	144,253	174,237
Invesco Small Companies	41,149	49,420
T.Rowe Price New Horizons	98,856	125,015
Allianz NFJ Int'l Val	60,295	72,069
OFI Inst Prem Int'l Equity	89,454	107,037
Oakmark Equity & Inc	75,507	82,039
Mnning&Npier Pro-Blnd ConTrm	40,520	41,355
Mnning&Npier Pro-Blnd ModTrm	4,016	4,445
Mnning&Npier Pro-Blnd ExtTrm	75,158	85,329
Mnning&Npier Pro-Blnd MaxTrm	35,601	40,872
Total	$3,112,938	$3,353,503

NOTE 4 - Information Prepared and Certified by Trustees (Cont.)

The following information included in the accompanying Statements of Net Assets Available for Plan Benefits and Statements of Changes of Net Assets Available for Plan Benefits, and Supplemental Schedules, was obtained from data that has been prepared and certified to as complete and accurate by the trustee (Nationwide Life Insurance Company) as of December 31, 2009:

	December 31, 2009	
Description of Investment	Cost	Fair Value
Dreyfus Intermediate Term Inc A Fund	$ 33,129	$ 32,032
Fidelity Advisor Growth	38,978	26,912
Janus Fund	91,402	75,701
Janus Twenty Fund	302,448	373,344
Janus Worldwide Fund	122,146	104,020
Virtus Balanced	13,334	17,121
Neuberger & Berman Guardian Trust	4,443	8,114
Templeton Foreign Fund	60,991	76,445
Credit Suisse Emerging Growth Fund	11,227	15,089
Dreyfus S&P 500 Index Fund	103,381	112,384
Fidelity Advisor Balanced Fund	42,475	43,342
AIM Sm Cap Growth Fund	117,669	93,530
Federated High Yield	20,718	19,584
Franklin Small Cap Growth Fund	11,773	23,369
Amer Century Income & Growth Fund	35,173	29,204
Amer Century Government Fund	74,724	80,580
Oppenheimer Strategic Income Fund	14,925	19,836
Oppenheimer Capital Apprec Fund	28,948	20,094
Nationwide Fund	38,289	23,639
Pimco Total Return Fund	131,045	150,567
WFAF Small Capital Value Fund	38,254	47,124
Franklin Mutual Shares Fund	52,142	32,578
Vankampen Common Stock Fund	38,255	30,657
AIM Dynamics Fund	164,677	127,635
BOA Short Term Index Fund	78,582	82,998
Fidelity Adv Equity Inc Fund Class A	27,901	17,841
Janus Advisor Forty Fund	53,009	52,488
Janus Balanced Fund	25,492	29,977
Oppenheimer Champion Income Fund	62,550	20,228
Pioneer High Yield Fund A	13,877	11,787
Nationwide Government Bond Fund	31,781	36,082
Nationwide Inv Des MOD SC	6,278	3,944
Nationwide Inv Des MODCONS SC	4,976	4,503
Nationwide Inv Des MODAGGR SC	90,701	90,617
Nationwide Inv Des CONS SC	6,217	7,069
Nationwide Inv Des AGGR SC	27,430	19,758
Nationwide Money Market Fund	1,338,917	1,368,913
Total	$3,358,257	$3,329,106

NOTE 4 - Information Prepared and Certified by Trustees (Cont.)

As of December 31, 2010, the investment at cost of $1,306,953 in the Guaranteed Investments, $163,502 in the Babson Prm. Short-Dur. Bond, $163,979 in Pimco Total Return Fund, and $373,827 in Alger Capital Appreciation each represent a greater than 5% interest of net assets available for benefits.

As of December 31, 2009, the investment at cost of $1,338,917 in the Nationwide Money Market fund and the investment at cost of $302,448 in the Janus Twenty Fund each represent a greater than 5% interest of net assets available for benefits.

NOTE 5 – Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount 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.

The fair value measurement accounting literature 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, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan measures fair value using Level 1 inputs because they are available, and generally provide the most reliable evidence of fair value. No Level 2 or Level 3 inputs were used by the Plan.

Level 1 Fair Value Measurements

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year end. The fair values of common stocks, corporate bonds, and U.S. Government securities are based on the closing price reported on the active market where the individual securities are traded.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years presented are reported in net appreciation in fair value of investments.

NOTE 6 - Plan Termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will receive a lump-sum amount equal to the value of their accounts.

NOTE 7 - Federal Income Taxes

On February 10, 2004, the Trustee received from the Internal Revenue Service a letter of determination stating that Hillcrest Contracting, Inc. 401(k) Profit Sharing Plan is exempt from federal income taxes under Section 401(a) of the Internal Revenue Code for the Plan and its latest amendment dated December 31, 2001. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

NOTE 8 - Party-in-Interest Transactions

Beginning September 1, 1997, Nationwide Life Insurance Company provided substantially all of the brokerage services for the Plan investments and, as such, was a party-in-interest. Since June 2010, Massachusetts Mutual Life Insurance Company has provided substantially all of the brokerage services for the Plan investments and, as such, is a party-in-interest. The plan administrator, Benefit Planning, Inc., is also a party-in-interest. Fees paid by the Plan for administrative services amounted to $51,563 for the year ended December 31, 2010 and $54,836 for the year ended December 31, 2009.

NOTE 9 - Subsequent Events

Management has evaluated subsequent events through September 13, 2011, the date on which the financial statements were available to be issued.

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information

The Statement of Changes in net assets available for plan benefits with fund information for the years ended December 31, 2010 and December 31, 2009 is summarized as follows:

	Participant Directed									
	For the Year Ended December 31, 2010									
	Dreyfus Intmd Trm A Fund	Fidelity Advisor Growth Opp Fund	Janus Fund	Janus Twenty Fund	Janus WorldWide	Virtus Balanced Fund	N & B Guardian Trust	Templeton Foreign	Credit Suisse Emerging Growth	Dreyfus Index Fund
Investment Income (Loss):										
Net Appreciation (Depreciation) in Fair Value Investments	$ 1,444	$ (993)	$ (4,817)	$ (36,463)	$ (6,941)	$ (1,108)	$ (302)	$ (11,782)	$ (189)	$ (6,759)
Earnings on Asset Transfer	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	3	38	42	-	11	-	-
Total Investment Income (Loss)	1,444	(993)	(4,817)	(36,460)	(6,903)	(1,066)	(302)	(11,771)	(189)	(6,759)
Contributions:										
Assets Transferred from Nationwide	-	-	-	-	-	-	-	-	-	-
Employer's Contributions	846	285	633	5,578	1,190	1,666	240	942	191	1,549
Employee Contributions	160	-	-	2,218	-	-	-	-	-	232
Participant Loan Repayment	-	-	-	7	63	198	-	21	-	-
Total Contributions	1,006	285	633	7,803	1,253	1,864	240	963	191	1,781
Total Additions (Deductions)	2,450	(708)	(4,184)	(28,657)	(5,650)	798	(62)	(10,808)	2	(4,978)
Deductions from net Assets Attributed to:										
Distributions and Expenses										
Assets transferred to Mass Mutual	(33,865)	(19,210)	(60,030)	(329,982)	(88,868)	(17,919)	(8,026)	(57,599)	(15,063)	(105,985)
Allocated to Participants	(617)	(20)	(4,889)	(5,420)	(5,836)	-	(26)	(1,610)	(28)	(1,454)
Expenses	-	-	-	-	-	-	-	-	-	-
Total Deductions	(34,482)	(19,230)	(64,919)	(335,402)	(94,704)	(17,919)	(8,052)	(59,209)	(15,091)	(107,439)
Transfers and Forfeitures	-	(6,974)	(6,598)	(9,285)	(3,666)	-	-	(6,428)	-	33
Net Increase (Decrease)	(32,032)	(26,912)	(75,701)	(373,344)	(104,020)	(17,121)	(8,114)	(76,445)	(15,089)	(112,384)
Net Assets Available for Plan Benefits:										
Beginning of the Year	32,032	26,912	75,701	373,344	104,020	17,121	8,114	76,445	15,089	112,384
End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information (Cont.)

	Participant Directed For the Year Ended December 31, 2010									
	Fidelity Advisor Balanced Fund	Invesco SM CAP GR Fund	Federated High Yield	Franklin Small CAP Fund	American Century Income and Growth	American Century Government IC Fund	Oppenheimer Strategic Income Fund	Oppenheimer Capital Appreciation Fund	Nationwide Fund	PIMCO Total Return Fund
Investment Income (Loss):										
Net Appreciation (Depreciation) in Fair Value Investments	$ (1,009)	$ (1,298)	$ 154	$ (526)	$ (1,222)	$ 423	$ 381	$ (1,952)	$ (1,714)	$ 5,265
Earnings on Asset Transfer	-	-	-	-	-	-	-	-	-	-
Interest Income	38	14	41	-	50	38	55	6	17	39
Total Investment Income (Loss)	(971)	(1,284)	195	(526)	(1,172)	461	436	(1,946)	(1,697)	5,304
Contributions:										
Assets Transferred from Nationwide	-	-	-	-	-	-	-	-	-	-
Employer's Contributions	1,662	2,809	1,598	495	1,703	1,822	595	1,814	1,827	1,577
Employee Contribution	-	2,660	-	-	-	1,840	-	-	-	-
Participant Loan Repayment	63	25	70	-	231	63	209	11	32	21
Total Contributions	1,725	5,494	1,668	495	1,934	3,725	804	1,825	1,859	1,598
Total Additions (Deductions)	754	4,210	1,863	(31)	762	4,186	1,240	(121)	162	6,902
Deductions from net Assets Attributed to:										
Distributions and Expenses										
Assets transferred to Mass Mutual	(40,790)	(94,170)	(26,996)	(23,311)	(20,360)	(80,885)	(13,162)	(15,048)	(21,613)	(172,282)
Allocated to Participants	(3,306)	(3,570)	(7,915)	(27)	(2,852)	(3,881)	(7,914)	(4,925)	(2,188)	(5,383)
Expenses	-	-	-	-	-	-	-	-	-	-
Total Deductions	(44,096)	(97,740)	(34,911)	(23,338)	(23,212)	(84,766)	(21,076)	(19,973)	(23,801)	(177,665)
Transfers and Forfeitures	-	-	13,464	-	(6,754)	-	-	-	-	20,196
Net Increase (Decrease)	(43,342)	(93,530)	(19,584)	(23,369)	(29,204)	(80,580)	(19,836)	(20,094)	(23,639)	(150,567)
Net Assets Available for Plan Benefits:										
Beginning of the Year	43,342	93,530	19,584	23,369	29,204	80,580	19,836	20,094	23,639	150,567
End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information (Cont.)

	Participant Directed For the Year Ended December 31, 2010									
	WFAF Small Cap Value Fund	Franklin Mutual Shares Fund	Vankampan Common Stock Fund	AIM Dynamics Fund	BOA Short Term Ind. Fixed	Fidelity Adv. Equity Income Fund Class A	Janus Adv. Forty Fund	Janus Balanced Fund	Oppenheimer Champion Income Fund	Pioneer High Yield Fund A
Investment Income (Loss):										
Net Appreciation (Depreciation) in Fair Value Investments	$ (1,907)	$ (1,426)	$ (1,673)	$ (5,023)	$ (546)	$ (968)	$ (4,734)	$ (1,177)	$ (37)	$ 67
Earnings on Asset Transfer	-	-	-	-	-	-	-	-	-	-
Interest Income	13	58	11	91	737	6	42	25	6	-
Total Investment Income (Loss)	(1,894)	(1,368)	(1,662)	(4,932)	191	(962)	(4,692)	(1,152)	(31)	67
Contributions:										
Assets Transferred from Nationwide	-	-	-	-	-	-	-	-	-	-
Employer's Contributions	1,840	2,504	1,012	1,893	10,125	368	1,621	1,954	2,820	1,470
Employee Contribution	-	-	-	3,420	320	-	250	-	-	-
Participant Loan Repayment	21	226	21	422	1,707	11	198	11	10	-
Total Contributions	1,861	2,730	1,033	5,735	12,152	379	2,069	1,965	2,830	1,470
Total Additions (Deductions)	(33)	1,362	(629)	803	12,343	(583)	(2,623)	813	2,799	1,537
Deductions from net Assets Attributed to:										
Distributions and Expenses										
Assets transferred to Mass Mutual	(44,447)	(28,515)	(27,954)	(113,560)	(89,965)	(9,606)	(41,951)	(25,340)	(20,524)	(11,320)
Allocated to Participants	(2,292)	(5,425)	(2,074)	(7,703)	(5,376)	(995)	(7,914)	(5,450)	(2,503)	(2,004)
Expenses	-	-	-	-	-	-	-	-	-	-
Total Deductions	(46,739)	(33,940)	(30,028)	(121,263)	(95,341)	(10,601)	(49,865)	(30,790)	(23,027)	(13,324)
Transfers and Forfeitures	(352)	-	-	(7,175)	-	(6,657)	-	-	-	-
Net Increase (Decrease)	(47,124)	(32,578)	(30,657)	(127,635)	(82,998)	(17,841)	(52,488)	(29,977)	(20,228)	(11,787)
Net Assets Available for Plan Benefits:										
Beginning of the Year	47,124	32,578	30,657	127,635	82,998	17,841	52,488	29,977	20,228	11,787
End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information (Cont.)

	Participant Directed For the Year Ended December 31, 2010									
	Nationwide Government Bond Fund	Nationwide Inv Des MODSC	Nationwide Inv Des MODCONS SC	Nationwide Inv Des MODAGGR SC	Nationwide Inv Des CONS SC	Nationwide Inv Des AGGR SC	Nationwide Money Market Fund	Nationwide Money Market Prm	Mass Mutual Guaranteed Investments	PIMCO High Yield
Investment Income (Loss):										
Net Appreciation (Depreciation) in Fair Value Investments	$ 1,038	$ (167)	$ (108)	$ (5,390)	$ (66)	$ (1,380)	(25,731)	$ (1)	$ 22,826	$ 5,895
Earnings on Asset Transfer	-	-	-	-	-	-	-	-	573	61
Interest Income	12	-	-	-	-	-	437	-	1,521	42
Total Investment Income (Loss)	1,050	(167)	(108)	(5,390)	(66)	(1,380)	(25,294)	(1)	24,920	5,998
Contributions:										
Assets Transferred from Nationwide	-	-	-	-	-	-	-	-	1,308,025	58,840
Employer's Contributions	3,466	156	688	440	1,027	165	22,067	224	40,467	7,940
Employee Contribution	160	-	-	950	160	-	4,970	-	9,950	-
Participant Loan Repayment	10	-	-	-	-	-	2,546	-	4,049	180
Total Contributions	3,636	156	688	1,390	1,187	165	29,583	224	1,362,491	66,960
Total Additions (Deductions)	4,686	(11)	580	(4,000)	1,121	(1,215)	4,289	223	1,387,411	72,958
Deductions from net Assets Attributed to:										
Distributions and Expenses										
Assets transferred to Mass Mutual	(47,566)	(3,933)	(5,083)	(82,305)	(5,716)	(11,930)	(1,307,802)	(223)	-	-
Allocated to Participants	(7,502)	-	-	(4,312)	(2,474)	-	(77,909)	-	(97,234)	(8,891)
Expenses	-	-	-	-	-	-	-	-	(2,795)	(199)
Total Deductions	(55,068)	(3,933)	(5,083)	(86,617)	(8,190)	(11,930)	(1,385,711)	(223)	(100,029)	(9,090)
Transfers and Forfeitures	14,300	-	-	-	-	(6,613)	12,509	-	7,271	(9,030)
Net Increase (Decrease)	(36,082)	(3,944)	(4,503)	(90,617)	(7,069)	(19,758)	(1,368,913)	-	1,294,653	54,838
Net Assets Available for Plan Benefits:										
Beginning of the Year	36,082	3,944	4,503	90,617	7,069	19,758	1,368,913	-	-	-
End of Year	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,294,653	$ 54,838

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information (Cont.)

	Participant Directed For the Year Ended December 31, 2010								
	MFS Gov't Securities	Loomis Sayles Strategic Income	PIMCO Total Return	Babson Prm Short-dur Bond	Wellington Sel Fundmentl Val	Franklin Mutual Shares	Northrn Trst Sel Indexed Equity	American Fndmntl Invstrs	Eaton Vance Large-Cap Growth
Investment Income (Loss):									
Net Appreciation (Depreciation) in Fair Value Investments	$ 333	$ 1,102	$ 10,146	$ 3,343	$ 4,872	$ 3,370	$ 17,768	$ 5,185	$ 15,851
Earnings on Asset Transfer	(119)	95	(479)	(163)	1,026	882	3,464	1,093	3,166
Interest Income	5	49	5	622	53	54	-	9	5
Total Investment Income (Loss)	219	1,246	9,672	3,802	5,951	4,306	21,232	6,287	19,022
Contributions:									
Assets Transferred from Nationwide	47,566	13,162	206,146	170,850	29,965	28,516	105,986	29,640	94,288
Employer's Contributions	3,532	1,061	3,643	15,331	3,466	2,899	2,051	2,643	5,065
Employee Contribution	-	-	25	1,780	-	-	295	-	-
Participant Loan Repayment	16	338	16	2,808	360	353	-	31	16
Total Contributions	51,114	14,561	209,830	190,769	33,791	31,768	108,332	32,314	99,369
Total Additions (Deductions)	51,333	15,807	219,502	194,571	39,742	36,074	129,564	38,601	118,391
Deductions from net Assets Attributed to:									
Distributions and Expenses									
Assets transferred to Mass Mutual	-	-	-	-	-	-	-	-	-
Allocated to Participants	(735)	(3,353)	(5,448)	(27,336)	(3,856)	(2,767)	(1,622)	(5,606)	(11,041)
Expenses	(77)	(127)	(308)	(975)	(235)	(90)	(193)	(84)	(242)
Total Deductions	(812)	(3,480)	(5,756)	(28,311)	(4,091)	(2,857)	(1,815)	(5,690)	(11,283)
Transfers and Forfeitures	(1,310)	(1,043)	(42,477)	1	(701)	(22)	(1,329)	-	(1)
Net Increase (Decrease)	49,211	11,284	171,269	166,261	34,950	33,195	126,420	32,911	107,107
Net Assets Available for Plan Benefits:									
Beginning of the Year	-	-	-	-	-	-	-	-	-
End of Year	$ 49,211	$ 11,284	$ 171,269	$ 166,261	$ 34,950	$ 33,195	$ 126,420	$ 32,911	$ 107,107

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information (Cont.)

	Participant Directed For the Year Ended December 31, 2010							
	Invesco VanKampen Comstock	Alger Capital Appreciation	Nuveen Tradewinds Value Opp	TRP/Frontier Sel Md Cp Gr II	Invesco Small Companies	T.Rowe Price New Horizons	Allianz NFJ In't Val	OFI Inst Prem Int'l Equity
Investment Income (Loss):								
Net Appreciation (Depreciation) in Fair Value Investments	$ 4,783	$ 68,450	$ 2,973	$ 30,098	$ 8,425	$ 26,475	$ 11,798	$ 18,351
Earnings on Asset Transfer	959	13,508	298	5,886	1,899	4,619	2,067	3,908
Interest Income	4	44	-	89	9	9	5	37
Total Investment Income (Loss)	5,746	82,002	3,271	36,073	10,333	31,103	13,870	22,296
Contributions:								
Assets Transferred from Nationwide	27,954	371,933	15,063	136,871	44,446	94,170	57,599	88,868
Employer's Contributions	1,473	11,250	425	2,126	1,979	4,801	807	3,487
Employee Contribution	-	3,830	-	4,005	-	3,115	-	-
Participant Loan Repayment	16	322	-	650	31	31	16	165
Total Contributions	29,443	387,335	15,488	143,652	46,456	102,117	58,422	92,520
Total Additions (Deductions)	35,189	469,337	18,759	179,725	56,789	133,220	72,292	114,816
Deductions from net Assets Attributed to:								
Distributions and Expenses								
Assets transferred to Mass Mutual	-	-	-	-	-	-	-	-
Allocated to Participants	(1,588)	(18,106)	(3,716)	(5,172)	(3,893)	(8,023)	(115)	(6,107)
Expenses	(83)	(686)	(29)	(277)	(112)	(182)	(108)	(194)
Total Deductions	(1,671)	(18,792)	(3,745)	(5,449)	(4,005)	(8,205)	(223)	(6,301)
Transfers and Forfeitures	(208)	(9,974)	691	(39)	(3,364)			(1,478)
Net Increase (Decrease)	33,310	440,571	15,705	174,237	49,420	125,015	72,069	107,037
Net Assets Available for Plan Benefits:								
Beginning of the Year	-	-	-	-	-	-	-	-
End of Year	$ 33,310	$ 440,571	$ 15,705	$ 174,237	$ 49,420	$ 125,015	$ 72,069	$ 107,037

NOTE 10 - Statement of Changes in Net Assets Available for Plan Benefits with Fund Information (Cont.)

	Participant Directed For the Year Ended December 31, 2010						
	Oakmark Equity & Inc	Mnning&Npier Pro-Blnd ConTrm	Mnning&Npier Pro-Blnd ModTrm	Mnning&Npier Pro-Blnd ExtTrm	Mnning&Npier Pro-Blnd MaxTrm	Other Assets	Total
Investment Income (Loss):							
Net Appreciation (Depreciation) in Fair Value Investments	$ 6,754	$ 931	$ 430	$ 10,496	$ 5,272	$ 46,896	$ 214,186
Earnings on Asset Transfer	1,999	61	57	1,639	397	(46,896)	-
Interest Income	86	-	-	-	-	-	4,478
Total Investment Income (Loss)	8,839	992	487	12,135	5,669	-	218,664
Contributions:							
Assets Transferred from Nationwide	84,049	10,799	3,934	82,305	11,929	68,976	3,191,880
Employer's Contributions	9,754	2,447	29	184	1,593	(8,038)	203,277
Employee Contribution	-	-	-	-	-	-	40,340
Participant Loan Repayment	502	-	-	-	-	(16,097)	-
Total Contributions	94,305	13,246	3,963	82,489	13,522	44,841	3,435,497
Total Additions (Deductions)	103,144	14,238	4,450	94,624	19,191	44,841	3,654,161
Deductions from net Assets Attributed to:							
Distributions and Expenses							
Assets transferred to Mass Mutual	-	-	-	-	-	(68,976)	(3,191,880)
Allocated to Participants	(22,168)	(1,538)	-	(7,867)	-	(33,590)	(475,566)
Expenses	(362)	(27)	(4)	(434)	(25)	-	(7,848)
Total Deductions	(22,530)	(1,565)	(4)	(8,301)	(25)	(102,566)	(3,675,294)
Transfers and Forfeitures	1,425	28,682	(1)	(994)	21,706	12,195	-
Net Increase (Decrease)	82,039	41,355	4,445	85,329	40,872	(45,530)	(21,133)
Net Assets Available for Plan Benefits:							
Beginning of the Year	-	-	-	-	-	102,727	3,431,833
End of Year	$ 82,039	$ 41,355	$ 4,445	$ 85,329	$ 40,872	$ 57,197	$ 3,410,700

See Accompanying Independent Auditor's Report

SUPPLEMENTARY FINANCIAL INFORMATION

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2010

Investment	Balance at Beginning of Year	Balance at Date of Transfer June 14, 2010	Average Value of Investment	Investment Income (Loss) for Period	Return on Investment
Dreyfus Intermediate Term Inc A Fund	$ 32,032	$ 33,865	$ 32,949	$ 1,444	4.38%
Fidelity Advisor Growth	26,912	19,210	23,061	(993)	(4.31)%
Janus Fund	75,701	60,030	67,866	(4,817)	(7.10)%
Janus Twenty Fund	373,344	329,982	351,663	(36,460)	(10.37)%
Janus Worldwide Fund	104,020	88,868	96,444	(6,903)	(7.16)%
Virtus Balanced	17,121	17,919	17,520	(1,066)	(6.08)%
Neuberger & Berman Guardian Trust	8,114	8,026	8,070	(302)	(3.74)%
Templeton Foreign Fund	76,445	57,599	67,022	(11,771)	(17.56)%
Credit Suisse Emerging Growth Fund	15,089	15,063	15,076	(189)	(1.25)%
Dreyfus S&P 500 Index Fund	112,384	105,985	109,185	(6,759)	(6.19)%
Fidelity Advisor Balanced Fund	43,342	40,790	42,066	(971)	(2.31)%
Invesco Sm Cap Growth Fund	93,530	94,170	93,850	(1,284)	(1.37)%
Federated High Yield	19,584	26,996	23,290	195	0.84%
Franklin Small Cap Growth Fund	23,369	23,311	23,340	(526)	(2.25)%
American Century Inc & Growth Fund	29,204	20,360	24,782	(1,172)	(4.73)%
American Century Government Fund	80,580	80,885	80,733	461	0.57%
Oppenheimer Strategic Income Fund	19,836	13,162	16,499	436	2.64%
Oppenheimer Capital Apprec Fund	20,094	15,048	17,571	(1,946)	(11.08)%
Nationwide Fund	23,639	21,613	22,626	(1,697)	(7.50)%
Pimco Total Return Fund	150,567	172,282	161,425	5,304	3.29%
WFAF Small Capital Value Fund	47,124	44,447	45,786	(1,894)	(4.14)%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2010

Investment	Balance at Beginning of Year	Balance at Date of Transfer June 14, 2010	Average Value of Investment	Investment Income (Loss) for Period	Return on Investment
Franklin Mutual Shares Fund	32,578	28,515	30,547	(1,368)	(4.48)%
Vankampen Common Stock Fund	30,657	27,954	29,306	(1,662)	(5.67)%
AIM Dynamics Fund	127,635	113,560	120,598	(4,932)	(4.09)%
BOA Short Term Index Fund	82,998	89,965	86,482	191	0.22%
Fidelity Adv Equity Inc Fund Class A	17,841	9,606	13,724	(962)	(7.01)%
Janus Advisor Forty Fund	52,488	41,951	47,220	(4,692)	(9.94)%
Janus Balanced Fund	29,977	25,340	27,659	(1,152)	(4.17)%
Oppenheimer Champion Income Fund	20,228	20,524	20,376	(31)	(0.15)%
Pioneer High Yield Fund A	11,787	11,320	11,554	67	-(0.58)%
Nationwide Government Bond Fund	36,082	47,566	41,824	1,050	2.51%
Nationwide Inv Des MOD SC	3,944	3,933	3,939	(167)	(4.24)%
Nationwide Inv Des MODCONS SC	4,503	5,083	4,793	(108)	(2.25)%
Nationwide Inv Des MODAGGR SC	90,617	82,305	86,461	(5,390)	(6.23)%
Nationwide Inv Des CONS SC	7,069	5,716	6,393	(66)	(1.03)%
Nationwide Inv Des AGGR SC	19,758	11,930	15,844	(1,380)	(8.71)%
Nationwide Money Market Fund	1,368,913	1,307,802	1,338,358	(25,294)	(1.89)%
Nationwide Money Market Prm	-	223	112	(1)	(0.89)%
	$3,329,106	$ 3,122,904	$3,226,014	$ (116,807)	(3.62)%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2010

Investment	Balance Transfer at June 14, 2010	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Guaranteed Investments	$1,308,025	$ 1,294,653	$1,301,339	$ 24,920	1.91%
PIMCO High Yield	58,840	54,838	51,202	5,998	11.71%
MFS Governement Securities	47,566	49,211	31,187	219	0.70%
Loomis Sayles Strategic Income	13,162	11,284	108,715	1,246	1.15%
Pimco Total Return Fund	206,146	171,269	171,060	9,672	5.65%
Babson Prm Short-Dur Bond	170,850	166,261	98,113	3,802	3.88%
Wellington Sel Fundamental Value	29,965	34,950	31,733	5,951	18.75%
Franklin Mutual Shares Fund	28,516	33,195	69,591	4,306	6.19%
Northern Trust Sel Indexed Equity	105,986	126,420	78,030	21,232	27.21%
American Fundamental Investors	29,640	32,911	63,600	6,287	9.89%
Eaton Vance Large-Cap Growth	94,288	107,107	67,531	19,022	28.17%
Invesco VanKampen Comstock	27,954	33,310	202,622	5,746	2.84%
Alger Capital Appreciation	371,933	440,571	227,817	82,002	35.99%
Nuveen Tradewinds Value Opp	15,063	15,705	76,288	3,271	4.29%
TRP/Frontier Sel Md Cp Gr II	136,871	174,237	109,342	36,073	32.99%
Invesco Small Companies	44,446	49,420	71,795	10,333	14.39%
T.Rowe Price New Horizons	94,170	125,015	91,307	31,103	34.06%
Allianz NFJ Int'l Val	57,599	72,069	80,469	13,870	17.24%
OFI Inst Prem Int'l Equity	88,868	107,037	97,953	22,296	22.76%
Oakmark Equity & Inc	84,049	82,039	83,044	8,839	10.64%
Mnning&Npier Pro-Blnd ConTrm	10,799	41,355	26,077	992	3.80%
Mnning&Npier Pro-Blnd ModTrm	3,934	4,445	4,190	487	11.62%
Mnning&Npier Pro-Blnd ExtTrm	82,305	85,329	83,817	12,135	14.48%
Mnning&Npier Pro-Blnd MaxTrm	11,929	40,872	26,401	5,669	21.47%
	$3,122,904	$ 3,353,503	$3,253,223	$ 335,471	10.31%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2009

Investment	Balance at Beginning of Year	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Dreyfus Intermediate Term Inc A Fund	$ 53,939	$ 32,032	$ 42,986	$ 3,971	9.24%
Fidelity Advisor Growth	38,790	26,912	32,851	9,190	27.97%
Janus Fund	89,000	75,701	82,351	22,479	27.30%
Janus Twenty Fund	280,506	373,344	326,925	107,622	32.92%
Janus Worldwide Fund	89,586	104,020	96,803	23,522	24.30%
Virtus Balanced	18,326	17,121	17,724	2,558	14.43%
Neuberger & Berman Guardian Trust	13,831	8,114	10,973	1,845	16.81%
Templeton Foreign Fund	78,804	76,445	77,625	21,469	27.66%
Credit Suisse Emerging Growth Fund	21,095	15,089	18,092	3,245	17.94%
Dreyfus S&P 500 Index Fund	124,652	112,384	118,518	14,677	12.38%
Fidelity Advisor Balanced Fund	58,028	43,342	50,685	8,222	16.22%
AIM Sm Cap Growth Fund	89,035	93,530	91,283	21,940	24.04%
Federated High Yield	31,121	19,584	25,353	9,317	36.75%
Franklin Small Cap Growth Fund	19,138	23,369	21,254	6,526	30.70%
American Century Income And Growth F	48,202	29,204	38,703	(1,249)	(3.23%)
American Century Government Fund	100,371	80,580	90,476	515	0.57%
Oppenheimer Strategic Income Fund	24,294	19,836	22,065	4,587	20.79%
Oppenheimer Capital Appreciation Fund	22,394	20,094	21,244	5,956	28.04%
Nationwide Fund	39,305	23,639	31,472	4,430	14.08%
Pimco Total Return Fund	82,255	150,567	116,411	14,153	12.16%
WFAF Small Capital Value Fund	71,217	47,124	59,171	13,125	22.18%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF RETURN ON INVESTMENTS
For the Year Ending December 31, 2009

Investment	Balance at Beginning of Year	Balance at End of Year	Average Value of Investment	Investment Income (Loss) for Year	Return on Investment
Franklin Mutual Shares Fund	53,452	32,578	43,015	2,434	5.66%
Vankampen Common Stock Fund	26,260	30,657	28,459	3,786	13.30%
AIM Dynamics Fund	116,136	127,635	121,886	32,206	26.42%
BOA Short Term Index Fund	129,529	82,998	106,264	(1,403)	(1.32%)
Fidelity Advisor Equity Income Fund Cla	30,778	17,841	24,310	3,762	15.48%
Janus Advisor Balance Fund	43,856	-	21,928	1,282	5.85%
Janus Advisor Forty Fund	51,136	52,488	51,812	13,834	26.70%
Janus Balanced Fund	-	29,977	14,989	4,463	29.78%
Oppenheimer Champion Income Fund	14,992	20,228	17,610	3,093	17.56%
Pioneer High Yield Fund A	9,762	11,787	10,775	3,387	31.43%
Nationwide Government Bond Fund	45,661	36,082	40,872	371	0.91%
Nationwide Inv Des MOD SC	8,461	3,944	6,203	141	2.27%
Nationwide Inv Des MODCONS SC	5,097	4,503	4,800	226	4.71%
Nationwide Inv Des MODAGGR SC	72,382	90,617	81,500	16,645	20.42%
Nationwide Inv Des CONS SC	39,762	7,069	23,416	609	2.60%
Nationwide Inv Des AGGR SC	29,016	19,758	24,387	1,494	6.13%
Nationwide Money Market Fund	2,102,990	1,368,913	1,735,952	(61,973)	(3.57%)
	$4,173,159	$3,329,106	$3,751,143	$ 322,457	8.60%

See Accompanying Notes and Independent Auditor's Report

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF ASSETS (HELD AT END OF THE YEAR)

IRS Form 5500, Schedule H, Line 4i
EIN: 33-0084251
PLAN: 002
December 31, 2010

(B) Identify of Issuer, Borrower, Lessor or Similar Party	(C) Description of Investment	(D) Cost	(E) Current Value
Massachusetts Mutual Life Insurance Company:			
Guaranteed Investments (including unallocated funds)	Guaranteed Interest Account	$ 1,306,953	$ 1,307,001
PIMCO High Yield	Mutual Funds Invested in Common Stock	50,083	54,838
MFS Governement Securities	Mutual Funds Invested in Common Stock	48,928	49,211
Loomis Sayles Strategic Income	Mutual Funds Invested in Common Stock	10,358	11,284
Pimco Total Return Fund	Mutual Funds Invested in Common Stock	163,979	171,269
Babson Prm Short-Dur Bond	Mutual Funds Invested in Government Bonds	163,502	166,261
Wellington Sel Fundamental Value	Mutual Funds Invested in Common Stock	30,377	34,950
Franklin Mutual Shares Fund	Mutual Funds Invested in Common Stock	29,796	33,195
Northern Trust Sel Indexed Equity	Mutual Funds Invested in Common Stock	108,766	126,420
American Fundamental Investors	Mutual Funds Invested in Common Stock	28,206	32,911
Eaton Vance Large-Cap Growth	Mutual Funds Invested in Common Stock	91,461	107,107
Invesco VanKampen Comstock	Mutual Funds Invested in Common Stock	28,793	33,310
Alger Capital Appreciation	Mutual Funds Invested in Common Stock	373,827	440,571
Nuveen Tradewinds Value Opp	Mutual Funds Invested in Common Stock	13,100	15,705

HILLCREST CONTRACTING, INC.
401(k) PROFIT SHARING PLAN
SCHEDULE OF ASSETS (HELD AT END OF THE YEAR)

IRS Form 5500, Schedule H, Line 4i
EIN: 33-0084251
PLAN: 002
December 31, 2010

(B) Identify of Issuer, Borrower, Lessor or Similar Party	(C) Description of Investment	(D) Cost	(E) Current Value
TRP/Frontier Sel Md Cp Gr II	Mutual Funds Invested in Common Stock	144,253	174,237
Invesco Small Companies	Mutual Funds Invested in Common Stock	41,149	49,420
T.Rowe Price New Horizons	Mutual Funds Invested in Common Stock	98,856	125,015
Allianz NFJ Int'l Val	Mutual Funds Invested in Common Stock	60,295	72,069
OFI Inst Prem Int'l Equity	Mutual Funds Invested in Common Stock	89,454	107,037
Oakmark Equity & Inc	Mutual Funds Invested in Common Stock	75,507	82,039
Mnning&Npier Pro-Blnd ConTrm	Mutual Funds Invested in Common Stock	40,520	41,355
Mnning&Npier Pro-Blnd ModTrm	Mutual Funds Invested in Common Stock	4,016	4,445
Mnning&Npier Pro-Blnd ExtTrm	Mutual Funds Invested in Common Stock	75,158	85,329
Mnning&Npier Pro-Blnd MaxTrm	Mutual Funds Invested in Common Stock	35,601	40,872
Investment in Pooled Separate Accounts		3,112,938	3,365,851
Participant Loans	7.25% - 9.25%	-	25,333
		$ 3,112,938	$ 3,391,184

See Accompanying Notes and Independent Auditor's Report

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

Name of Plan:

► HILLCREST CONTRACTING, INC. 401(k) PROFIT SHARING PLAN

Employer Identification Number:► 33-0084251

For plan year (beginning/ending):► December 31, 2010 Plan number:► 002

(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
	Guaranteed Investments	Guaranteed Interest Account	1,306,953.00	1,307,001.00
	PIMCO High Yield	Mutual Funds Invested in Common Stock	50,083.00	54,838.00
	MFS Government Securities	Mutual Funds Invested in Common Stock	48,928.00	49,211.00
	Loomis Syles Strategic Income	Mutual Funds Invested in Common Stock	10,358.00	11,284.00
	PIMCO Total Return	Mutual Funds Invested in Common Stock	163,979.00	171,269.00
	Babson Prime Short Duration	Mutual Funds Invested in Common Stock	163,502.00	166,261.00
	Wellington Select Fundamental	Mutual Funds Invested in Common Stock	30,377.00	34,950.00
	Franklin Mutual Shares	Mutual Funds Invested in Common Stock	29,796.00	33,195.00
	Northern Trust Select Indexed	Mutual Funds Invested in Common Stock	108,766.00	126,420.00
	American Fundamental Investors	Mutual Funds Invested in Common Stock	28,206.00	32,911.00
	Eaton Vance Large-Cap Growth	Mutual Funds Invested in Common Stock	91,461.00	107,107.00
	Invesco Van Kampken Comstock	Mutual Funds Invested in Common Stock	28,793.00	33,310.00
	Alger Capital Appreciation	Mutual Funds Invested in Common Stock	373,827.00	440,571.00
	Nuveen Tradewinds Value	Mutual Funds Invested in Common Stock	13,100.00	15,705.00
	TRP/Frontier Select Mid-Cap Gr II	Mutual Funds Invested in Common Stock	144,253.00	174,237.00
	Invesco Small Companies	Mutual Funds Invested in Common Stock	41,149.00	49,420.00
	T. Rowe Price New Horizons	Mutual Funds Invested in Common Stock	98,856.00	125,015.00
	Allianz NFJ Int'l Value	Mutual Funds Invested in Common Stock	60,295.00	72,069.00
	OFI Inst Premium Int'l Equity	Mutual Funds Invested in Common Stock	89,454.00	107,037.00
	Oakmark Equity & Inc.	Mutual Funds Invested in Common Stock	75,507.00	82,039.00
	Mnning&Npier Pro-Blnd ConTrm	Mutual Funds Invested in Common Stock	40,520.00	41,355.00
	Mnning&Npier Pro-Blnd ModTrm	Mutual Funds Invested in Common Stock	4,016.00	4,445.00
	Mnning&Npier Pro-Blnd ExtTrm	Mutual Funds Invested in Common Stock	75,158.00	85,329.00
	Mnning&Npier Pro-Blnd MaxTrm	Mutual Funds Invested in Common Stock	35,601.00	40,872.00
			3,112,938.00	3,365,851.00