# 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
PACIFIC HYDROTECH CORPORATION 401(K) PROFIT SHARIN

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

**1c** Effective date of plan 07/01/1994

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
PACIFIC HYDROTECH CORPORATION

314 E 3RD ST.
PERRIS, CA 92570

**2b** Employer Identification Number (EIN)
95-4107601

**2c** Sponsor's telephone number
951-943-8803

**2d** Business code (see instructions)
237990

**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. | 10/18/2011 | J. KIRK HARNS |
| | **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")
PACIFIC HYDROTECH CORPORATION

314 E 3RD ST.
PERRIS, CA 92570

**3b** Administrator's EIN
95-4107601

**3c** Administrator's telephone number
951-943-8803

**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** | 178 |
| **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** | 131 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 6 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 137 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 137 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 123 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 24 |
| **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 2J 2A 2F 2G 2K 3H 2T

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**9a** Plan funding arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | X | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**9b** Plan benefit arrangement (check all that apply)

| | | |
|---|---|---|
| **(1)** | X | Insurance |
| **(2)** | | Code section 412(e)(3) insurance contracts |
| **(3)** | X | Trust |
| **(4)** | | General assets of the sponsor |

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

**a Pension Schedules**

| | | |
|---|---|---|
| **(1)** | X | **R** (Retirement Plan Information) |
| **(2)** | | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |
| **(3)** | | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |

**b General Schedules**

| | | | |
|---|---|---|---|
| **(1)** | X | | **H** (Financial Information) |
| **(2)** | | | **I** (Financial Information – Small Plan) |
| **(3)** | X | 1 | **A** (Insurance Information) |
| **(4)** | X | | **C** (Service Provider Information) |
| **(5)** | 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
PACIFIC HYDROTECH CORPORATION 401(K) PROFIT SHARIN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500.
PACIFIC HYDROTECH CORPORATION

**D** Employer Identification Number (EIN)
95-4107601

**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 | FL 52168 | 137 | 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 |
|---|---|
| 42179 | 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
SCOTT G SINEK
1440 N HARBOR BLVD STE 72
FULLERTON, CA 92835

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| 33008 | | | 3 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid
JAMES F CHAPEL
4695 MACARTHUR CT STE 100
NEWPORT BEACH, CA 92660

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| 5116 | | | 3 |

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

SCOTT SINEK
N HARBOR BLVD STE 721
FULLERTON, CA 92835-4120

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| 4055 | | | 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 | |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 3279122 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

| | | | | | |
|---|---|---|---|---|---|
| **b** | Balance at the end of the previous year | | | 7b | 0 |
| **c** | Additions: (1) Contributions deposited during the year | 7c(1) | 526850 | | |
| | (2) Dividends and credits | 7c(2) | 0 | | |
| | (3) Interest credited during the year | 7c(3) | 37855 | | |
| | (4) Transferred from separate account | 7c(4) | 1765617 | | |
| | (5) Other (specify below) | 7c(5) | 4920558 | | |
| | ▶ HOLDING ACCOUNT INTEREST, LN DISTRI | | | | |
| | (6) Total additions | | | 7c(6) | 7250880 |
| **d** | Total of balance and additions (add **b** and **c(6)**) | | | 7d | 7250880 |
| **e** | Deductions: | | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 228325 | | |
| | (2) Administration charge made by carrier | 7e(2) | 4134 | | |
| | (3) Transferred to separate account | 7e(3) | 5103982 | | |
| | (4) Other (specify below) | 7e(4) | 119965 | | |
| | ▶ LN DISTRIB | | | | |
| | (5) Total deductions | | | 7e(5) | 5456406 |
| **f** | Balance at the end of the current year (subtract **e(5)** from **d**) | | | 7f | 1794474 |

## Part III Welfare Benefit Contract Information

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

**8** Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

## Part IV Provision of Information

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

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

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

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

**A** Name of plan
PACIFIC HYDROTECH CORPORATION 401(K) PROFIT SHARIN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
PACIFIC HYDROTECH CORPORATION

**D** Employer Identification Number (EIN)
95-4107601

## Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

### 1 Information on Persons Receiving Only Eligible Indirect Compensation

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . [X] Yes [ ] No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

BOSTON FINANCIAL DATA SERVICES

04-3157927

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 64 | SERVICE PROVIDER | 7632 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

| (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? |
|---|---|---|---|---|---|---|
| 52 60 63 68 72 99 | CONTRACT ADMINISTRATOR | 0 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

BOSTON FINANCIAL DATA SERVICES

04-3157927

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 15 | CONTRACT ADMINISTRATOR | 8095 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

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

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

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

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

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

## Part I Service Provider Information (continued)

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| STRATEGIC INCOME LOOMIS SAYLES<br><br>04-3113285 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| UTILITIES MFS<br><br>04-3132873 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| EQUITY & INCOME OAKMARK<br><br>04-3276558 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(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. |
|---|---|
| SELECT FOCUSED VALUE HARRIS<br><br>04-3512590 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(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. |
|---|---|
| SEL NASDAQ-100 NORTHERN TRUST<br><br>04-3512593 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(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. |
|---|---|
| SELECT FUNDAMENTAL VAL WELLINGTON<br><br>04-3584138 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| MID CAP GR PRUDENTIAL JENNISON<br><br>13-2631108 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 99 | 0 |

| **(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. |
|---|---|
| RISING DIVIDENDS OFI<br><br>13-3035629 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| GROWTH BARON<br><br>13-3806818 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| RETIREMENT 2010 T. ROWE PRICE<br><br>20-0001631 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| RETIREMENT 2020 T. ROWE PRICE<br><br>20-0001634 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| RETIREMENT 2030 T. ROWE PRICE<br><br>20-0001636 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| RETIREMENT 2040 T. ROWE PRICE<br><br>20-0001638 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| TRADEWINDS VALUE OPPORT NUVEEN<br><br>20-1732515 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| INT'L REALTY COHEN & STEERS<br><br>20-1990953 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| FNDMNTL INVSTRS AMERICAN<br><br>22-1557722 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| MUTUAL GLOBAL DISCOVERY FRANKLIN<br><br>22-6586780 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 0 |

| **(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. |
|---|---|
| SELECT PIMCO TOTAL RETURN<br><br>27-2377446 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| HIGH YIELD PIMCO<br><br>33-0484500 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| GROWTH WILLIAM BLAIR<br><br>36-2272155 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| SMALL CAP VAL INVESCO VAN KAMPEN<br><br>36-4277151 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| CULLEN VALUE PIONEER<br><br>36-4356313 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| SMALL COMPANIES INVESCO<br><br>47-0929668 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| RETIREMENT 2050 T. ROWE PRICE<br><br>51-0612044 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| GROWTH AMERICA AMERICAN<br><br>52-0792143 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| INT'L OPPORTUNITIES BLACKROCK<br><br>52-2047916 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| RETIREMENT INCOME T. ROWE PRICE<br><br>56-2294396 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| GLOBAL BOND TEMPLETON<br><br>59-6865210 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| CHARTER INVESCO<br><br>75-6082574 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| INTERNATIONAL ARTISAN<br><br>76-0352823 | BASIS POINTS * PLAN ASSETS |

## 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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 99 | 0 |

| **(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. |
|---|---|
| DEVELOPING MARKETS OFI<br><br>93-6305075 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| BALANCED AMERICAN<br><br>94-6050854 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| CAP WORLD GRWTH AND INCM AMERICAN<br><br>95-4402570 | BASIS POINTS * PLAN ASSETS |

**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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 60 | 0 |

| **(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. |
|---|---|
| EUROPACIFIC GROWTH AMERICAN<br><br>95-6810128 | BASIS POINTS * PLAN ASSETS |

| **(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
PACIFIC HYDROTECH CORPORATION 401(K) PROFIT SHARIN

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

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
PACIFIC HYDROTECH CORPORATION

**D** Employer Identification Number (EIN)
95-4107601

**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-AG PREMIER MONEY MARKET

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

| **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 | 4860 |

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

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

| **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 | 699722 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-AN SEL NASDAQ-100

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

| **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) |
|---|---|---|
| 04-1590850-021 | P | 56461 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BW GROWTH

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

| **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) |
|---|---|---|
| 04-1590850-417 | P | 7567 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-C9 DEVELOPING MARKETS

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

| **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) |
|---|---|---|
| 90-0342299-148 | P | 11163 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-D7 CHARTER

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

| **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) |
|---|---|---|
| 90-0342299-179 | P | 11362 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HF SMALL CAP VAL

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

| **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) |
|---|---|---|
| 90-0342299-064 | P | 318742 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-HW GROWTH AMERICA

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

| **c** EIN-PN 04-1590850-419 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 638471 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-IG INTERNATIONAL

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

| **c** EIN-PN 90-0342299-012 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2702 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-IR INT'L REALTY

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

| **c** EIN-PN 90-0342299-103 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5389 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-JZ TRADEWINDS VALUE OPPORT

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

| **c** EIN-PN 90-0342299-106 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10730 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-O6 RISING DIVIDENDS

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

| **c** EIN-PN 04-1590850-092 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37903 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-OJ MUTUAL GLOBAL DISCOVERY

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

| **c** EIN-PN 90-0342299-074 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24886 |
|---|---|---|

**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

| **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) 215297 |
|---|---|---|

**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

| **c** EIN-PN 90-0342299-081 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 194849 |
|---|---|---|

**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

| **c** EIN-PN 90-0342299-112 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1736 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-T MID CAP GR

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

| **c** EIN-PN 90-0342299-116 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4834 |
|---|---|---|

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-UE GLOBAL BOND | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-222 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 5030 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-UT RETIREMENT 2050 | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-093 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1900 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-V CULLEN VALUE | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-090 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 4856 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VB EUROPACIFIC GROWTH | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 04-1590850-276 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 191095 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VE BALANCED | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 04-1590850-278 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1866 |
| **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 | | | |
| **c** EIN-PN 90-0342299-149 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 174720 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VO FNDMNTL INVSTRS | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-225 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 12825 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VT RETIREMENT 2020 | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-036 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 32527 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VY CAP WORLD GRWTH AND INCM | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-091 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 133128 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WO INT'L OPPORTUNITIES | | | |
| **b** Name of sponsor of entity listed in (a): MASSACHUSETTS MUTUAL LIFE INSURANCE | | | |
| **c** EIN-PN 90-0342299-135 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 504 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WY GROWTH

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

| **c** EIN-PN 04-1590850-236 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2131 |
|---|---|---|

**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

| **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) 246035 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-XT RETIREMENT 2030

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

| **c** EIN-PN 90-0342299-037 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 217663 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ZT RETIREMENT 2040

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

| **c** EIN-PN 90-0342299-039 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8168 |
|---|---|---|

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

**b** Name of sponsor of entity listed in (a):

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

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

**b** Name of sponsor of entity listed in (a):

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

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

**b** Name of sponsor of entity listed in (a):

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

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

**b** Name of sponsor of entity listed in (a):

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

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

**b** Name of sponsor of entity listed in (a):

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

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

**b** Name of sponsor of entity listed in (a):

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

## Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

**a** Plan name

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

# SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Financial Information

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

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

OMB No. 1210-0110

**2010**

**This Form is Open to Public Inspection**

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

**A** Name of plan
PACIFIC HYDROTECH CORPORATION 401(K) PROFIT SHARIN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
PACIFIC HYDROTECH CORPORATION

**D** Employer Identification Number (EIN)
95-4107601

## 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) | | |
| **(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) | 353559 | 451905 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 3279122 |
| **(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) | 4331471 | 0 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 0 | 1794476 |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(2)** Employer real property | 1d(2) | | |
| **e** | Buildings and other property used in plan operation | 1e | | |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 4685030 | 5525503 |
| | **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 | 4685030 | 5525503 |

## 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) | 543030 | |
| | **(B)** Participants | 2a(1)(B) | 297163 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 4946 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 845139 |
| **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) | 21488 | |
| | **(F)** Other | 2b(1)(F) | 37855 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 59343 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 9025 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 9025 |
| | **(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) | | 0 |
| **(7)** Net investment gain (loss) from pooled separate accounts | 2b(7) | | 196433 |
| **(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) | | 162465 |
| **c** Other income | 2c | | 309 |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 1272714 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| **(1)** Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 374113 | |
| **(2)** To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| **(3)** Other | 2e(3) | 0 | |
| **(4)** Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 374113 |
| **f** Corrective distributions (see instructions) | 2f | | 7386 |
| **g** Certain deemed distributions of participant loans (see instructions) | 2g | | 35015 |
| **h** Interest expense | 2h | | |
| **i** Administrative expenses: **(1)** Professional fees | 2i(1) | 0 | |
| **(2)** Contract administrator fees | 2i(2) | 13009 | |
| **(3)** Investment advisory and management fees | 2i(3) | 2718 | |
| **(4)** Other | 2i(4) | 0 | |
| **(5)** Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 15727 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 432241 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line **2j** from line **2d** | 2k | | 840473 |
| **l** Transfers of assets: | | | |
| **(1)** To this plan | 2l(1) | | |
| **(2)** From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

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

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

**(1)** Name: WINDES AND MCCLAUGHRY ACCOUNTANCY **(2)** EIN: 95-3001179

**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 | | 131686 |
| **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 | |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | X | | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | X | | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2010**

**This Form is Open to Public Inspection.**

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

**A** Name of plan
PACIFIC HYDROTECH CORPORATION 401(K) PROFIT SHARIN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
PACIFIC HYDROTECH CORPORATION

**D** Employer Identification Number (EIN)
95-4107601

## 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): 04-1590850 04-3157927

**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):

# PACIFIC HYDROTECH CORPORATION
# 401(k) PROFIT SHARING PLAN

## FINANCIAL STATEMENTS
## DECEMBER 31, 2010



WINDES & MCCLAUGHRY
ACCOUNTANCY CORPORATION
*Certified Public Accountants & Consultants*
EXCEEDING EXPECTATIONS SINCE 1926

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**WINDES & MCCLAUGHRY**
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# INDEPENDENT AUDITORS' REPORT

To the Administrative Committee of the
Pacific Hydrotech Corporation
401(k) Profit Sharing Plan:

We were engaged to audit the accompanying financial statements and supplemental schedules of Pacific Hydrotech Corporation 401(k) Profit Sharing Plan as of December 31, 2010 and 2009, and for the year ended December 31, 2010, as listed in the accompanying table of contents. 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 DST Retirement Solutions and Massachusetts Mutual Life Insurance Company, the custodians of the Plan, except for comparing the information with the related information included in the financial statements and the 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 May 1, 2010 to December 31, 2010, and that DST Retirement Solutions held the Plan's investment assets and executed investment transactions as of December 31, 2009, and for the period January 1, 2010 to May 15, 2010. The plan administrator has obtained certifications from the custodians as of December 31, 2010 and 2009 and for the year ended December 31, 2010, that the information provided to the plan administrator by the custodians 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 custodians, 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.

Windes & McClaughry

Long Beach, California
October 17, 2011

**PACIFIC HYDROTECH CORPORATION**
**401(k) PROFIT SHARING PLAN**

## STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

| | December 31, | |
|---|---|---|
| | **2010** | **2009** |
| **ASSETS** | | |
| Cash | $ 4,860 | |
| Investments, at fair value | | |
| Pooled separate accounts | 3,274,262 | |
| Unallocated contracts | 1,794,476 | |
| Mutual funds | | $ 4,331,471 |
| | 5,068,738 | 4,331,471 |
| Receivables: | | |
| Employer contributions | 3,767 | 36,607 |
| Participant contributions | 13,325 | 13,084 |
| Notes receivable from participants | 451,905 | 353,559 |
| Total receivables | 468,997 | 403,250 |
| **NET ASSETS AVAILABLE FOR BENEFITS** | $ 5,542,595 | $ 4,734,721 |

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

## PACIFIC HYDROTECH CORPORATION
## 401(k) PROFIT SHARING PLAN

## STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
## FOR THE YEAR ENDED DECEMBER 31, 2010

| | |
|---|---|
| **ADDITIONS:** | |
| Additions to net assets attributed to: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 358,898 |
| Dividends | 9,025 |
| Interest | 37,855 |
| Other income | 309 |
| | 406,087 |
| Interest income on notes receivable from participants | 21,488 |
| Contributions: | |
| Participant | 297,404 |
| Employer | 510,190 |
| Rollover | 4,946 |
| | 812,540 |
| Total Additions | 1,240,115 |
| **DEDUCTIONS:** | |
| Deductions from net assets attributed to: | |
| Benefits paid to participants | 409,128 |
| Corrective distributions | 7,386 |
| Administrative expenses | 15,727 |
| Total Deductions | 432,241 |
| **NET INCREASE** | 807,874 |
| **NET ASSETS AVAILABLE FOR BENEFITS BEGINNING OF YEAR** | 4,734,721 |
| **END OF YEAR** | $ 5,542,595 |

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

**PACIFIC HYDROTECH CORPORATION**
**401(k) PROFIT SHARING PLAN**

**NOTES TO THE FINANCIAL STATEMENTS**
**DECEMBER 31, 2010**

## NOTE 1 – Description of the Plan

The following description of the Pacific Hydrotech Corporation (the Company) 401(k) Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

### *General*

The Plan is a defined contribution plan covering all eligible full-time employees of the Company who have completed three months of service and have attained a minimum age of 18. Upon satisfying these requirements, employees become eligible to participate in the Plan immediately at the date of satisfaction. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

### *Contributions*

Each year, participants may contribute up to 90% of their compensation, up to the maximum amount allowed by IRS limitations. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers numerous pooled separate accounts and an unallocated contract as investment options for participants. The Company contributes 50% of the first 6% of base compensation that a participant contributes to the Plan. The Company's matching contribution is invested in the various investment options offered by the Plan.

Participants may also receive prevailing wage contributions. These contributions are made pursuant to the Davis-Bacon Act and the Service Contract Act. Such contributions are allocated to participants according to the accrual earned under applicable contracts and are contributed by the employer. There is no age or service requirement for eligibility, and entry is immediate upon hire. Participants may also receive discretionary profing sharing contributions. Contributions are subject to certain limitations.

**NOTE 1 – Description of the Plan (Continued)**

*Participant Accounts*

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

*Vesting*

Participants are immediately vested in their contributions and prevailing wage contributions, plus actual earnings thereon. Vesting in the Company's matching contribution and profit sharing contributions are based on years of continuous service. A year of earned service is defined as each plan year in which the employee is credited with having worked at least 1,000 hours. A participant is 100% vested after three years of credited service.

*Notes Receivable From Participants*

Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance; or 100% of their account balance if their loans do not exceed $10,000. The loans are secured by the balance in the participant's account and bear interest at prime plus 1%, which are commensurate with local prevailing rates as determined by the plan administrator. Loans that exceed 50% of the participants vested account balance must be adequately secured by other collateral. Principal and interest is paid ratably through monthly payroll deductions. Loans outstanding at December 31, 2010 bear interest at rates ranging from 4.25% to 9.0% and mature through December 2015.

*Payment of Benefits*

On termination of service due to death, disability, retirement, or other reasons, a participant will receive a lump-sum distribution in an amount equal to the value of the participant's vested interest in his or her account. Other withdrawals and loans from participant accounts may be made under certain circumstances, as defined in the plan agreement, and are subject to restrictions in the Internal Revenue Code.

## NOTE 1 – Description of the Plan (Continued)

*Forfeited Accounts*

At December 31, 2010 and 2009, forfeited nonvested accounts totaled $0 and $18,700, respectively. These accounts will be used to first reduce administrative expenses and then reduce future employer contributions. During 2010, employer contributions were reduced by $23,119 from forfeited nonvested accounts.

## NOTE 2 – Summary of Significant Accounting Policies

*Basis of Accounting*

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

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statements of net assets available for benefits present the fair value of the investment contract. The statement of changes in net assets available for benefits is prepared on a contract-value basis. At December 31, 2010, the fair value of the investment contract is equal to the contract value.

*Use of Estimates*

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

**NOTE 2 – Summary of Significant Accounting Policies (Continued)**

***Investment Valuation and Income Recognition***

The Plan's investments in pooled separate accounts/mutual funds and the unallocated contract are stated at fair value based on quoted market prices of the underlying assets as determined by the Plan's custodians, Massachusetts Mutual Life Insurance Company and DST Retirement Solutions. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

***Notes Receivable From Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

***Payment of Benefits***

Benefits are recorded when paid.

***Operating Expenses***

All expenses of maintaining the Plan are paid by the Company.

## NOTE 2 – Summary of Significant Accounting Policies (Continued)

*Significant Accounting Pronouncements*

In September 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans* (ASU 2010-25). ASU 2010-25 requires participant loans to be measured at their unpaid principal balance plus any accrued but unpaid interest and to be classified as notes receivable from participants. Previously, loans were measured at fair value and classified as investments. Participant loans have been reclassified to notes receivable from participants as of December 31, 2010 and 2009. Interest income related to notes receivable has been reclassified to interest income on notes receivable from participants.

*Subsequent Events*

The Plan has evaluated subsequent events through October 17, 2011, the date the financial statements were available to be issued.

## NOTE 3 – Investments

| | December 31, | |
|---|---|---|
| | **2010** | **2009** |
| Unallocated Contract | $ 1,794,476 | * |
| Pooled Separate Accounts | | |
| American Funds Growth Fund of America | 638,471 | * |
| Wellington Select Fundamental Value | 699,722 | * |
| Invesco Van Kampen Small Cap Value | 318,742 | * |
| Mutual Funds | | |
| Capital Growth Fund A | * | $ 567,676 |
| ILA Prime Obligations Fund A | * | 1,726,252 |
| Growth and Income Strategy Portf A | * | 452,414 |

* Not applicable, investment amount is below 5%.

## NOTE 3 – Investments (Continued)

During 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $358,898 as follows:

| | |
|---|---|
| Pooled Separate Accounts | $ 196,433 |
| Mutual Funds | 162,465 |
| | $ 358,898 |

## NOTE 4 – Information Prepared and Certified by the Custodians

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, DST Retirement Solutions and Massachusetts Mutual Life Insurance Company, the custodians of the Plan, have certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate with respect to investments and notes receivable from participants:

- Investments at fair value
- Notes receivable from participants
- Net appreciation in fair value of investments
- Interest and dividends
- Schedule of assets held at end of year

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## NOTE 5 – Fair Value Measurements

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures,* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

| | |
|---|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include:<br>• Quoted prices for similar assets or liabilities in active markets;<br>• Quoted prices for identical or similar assets or liabilities in inactive markets;<br>• Inputs other than quoted prices that are observable for the asset or liability;<br>• Inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br><br>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

**NOTE 5 – Fair Value Measurements (Continued)**

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

***Pooled separate accounts:*** Valued on a daily basis using quoted market prices of the underlying assets of the account.

***Mutual funds:*** Valued at the net asset value of shares held by the Plan at year-end.

***Unallocated contract:*** Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

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

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

| | Assets at Fair Value as of December 31, 2010 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Pooled Separate Accounts | | | | |
| Large blend | | $ 639,104 | | $ 639,104 |
| Large growth | | 941,393 | | 941,393 |
| Large value | | 705,111 | | 705,111 |
| Mid growth | | 6,965 | | 6,965 |
| Small blend | | 194,849 | | 194,849 |
| Small value | | 318,742 | | 318,742 |
| Bond | | 468,098 | | 468,098 |
| Total Pooled Separate Accounts | | 3,274,262 | | 3,274,262 |
| Unallocated Contract | | | $ 1,794,476 | 1,794,476 |
| Total assets at fair value | None | $ 3,274,262 | $ 1,794,476 | $ 5,068,738 |

**NOTE 5 – Fair Value Measurements (Continued)**

| | Assets at Fair Value as of December 31, 2009 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual Funds | | | | |
| Aggressive Growth | $ 403,087 | | | $ 403,087 |
| Stock | 863,149 | | | 863,149 |
| International Global | 166,820 | | | 166,820 |
| Allocation | 638,322 | | | 638,322 |
| Income | 453,224 | | | 453,224 |
| Sector/Specialty | 39,740 | | | 39,740 |
| Money Market | 1,726,252 | | | 1,726,252 |
| Other | 40,877 | | | 40,877 |
| Total assets at fair value | $ 4,331,471 | None | None | $ 4,331,471 |

**Level 3 Gains and Losses**

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2010:

| | Investment Description |
|---|---|
| Balance, beginning of year | $ 0 |
| Interest | 37,855 |
| Purchases, sales, issuances and settlements (net) | 1,756,621 |
| Balance, end of year | $ 1,794,476 |

## NOTE 6 – Guaranteed Investment Contract

In 2010, the Plan entered into a benefit-responsive guaranteed investment contract with Massachusetts Mutual Life Insurance Company (Mass Mutual). Mass Mutual maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statement of net assets available for benefits at fair value. Contract value is equal to fair value at December 31, 2010. Contract value, as reported to the Plan by Mass Mutual, represents contributions made under the contract, plus earnings, less participant 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 issue or otherwise. The fair value of the investment contract at December 31, 2010 was $1,794,476. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 3%. Such interest rates are reviewed on a semi-annual basis for resetting.

Certain events limit the ability of the Plan to transact at contract value with the issuer. Such events include the following: amendments to the plan documents (including complete or partial plan termination or merger with another plan), changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. The plan administrator does not believe that any events which would limit the Plan's ability to transact at contract value with participants are probable of occurring.

## NOTE 6 – Guaranteed Investment Contract (Continued)

The guaranteed investment contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date.

Average yields as of December 31, 2010:

| | |
|---|---|
| Based on actual earnings | 3.67% |
| Based on interest rate credited to participants | 3.67% |

## NOTE 7 – Related-Party Transactions

Certain plan investments are shares of mutual funds, pooled separate accounts and the unallocated contract managed by DST Retirement Solutions and Massachusetts Mutual Life Insurance Company, as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the administrative services amounted to $15,727 for the year ended December 31, 2010.

## NOTE 8 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time or to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions.

## NOTE 9 – Tax Status

On May 11, 2009, the IRS stated that the prototype adopted by the Plan, as then designed, qualifies under applicable sections of the Internal Revenue Code (IRC). The Plan has not received a determination letter specific to the Plan itself. Although the Plan has been amended since receiving the opinion letter, the plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified and the related trust is tax-exempt.

## NOTE 9 – Tax Status (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2010, there are no uncertain positions taken or expected to be taken that would require the recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examination for years prior to 2007.

## NOTE 10 – Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

## NOTE 11 – Reconciliation of Financial Statements to Schedule H of Form 5500

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

| | 2010 | 2009 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 5,542,595 | $ 4,734,721 |
| Less: employer contributions receivable as of December 31, 2010 | ( 3,767) | |
| Less: participant contributions receivable as of December 31, 2010 | ( 13,325) | |
| Less: employer contributions receivable as of December 31, 2009 | | ( 36,607) |
| Less: participant contributions receivable as of December 31, 2009 | | ( 13,084) |
| Net assets available for benefits per the Form 5500 | $ 5,525,503 | $ 4,685,030 |

The following is a reconciliation of total participant contributions per the financial statements for the year ended December 31, 2010 to the Form 5500:

| | |
|---|---|
| Total participant contributions per the financial statements | $ 297,404 |
| Less: participant contributions receivable as of December 31, 2010 | ( 13,325) |
| Add: participant contributions receivable as of December 31, 2009 | 13,084 |
| Total participant contributions per the Form 5500 | $ 297,163 |

**NOTE 11 – Reconciliation of Financial Statements to Schedule H of Form 5500 (Continued)**

The following is a reconciliation of total employer contributions per the financial statements for the year ended December 31, 2010 to the Form 5500:

| | |
|---|---|
| Total employer contributions per the financial statements | $ 510,190 |
| Less: employer contributions receivable as of December 31, 2010 | ( 3,767) |
| Add: employer contributions receivable as of December 31, 2009 | 36,607 |
| Total participant contributions per the Form 5500 | $ 543,030 |

**PACIFIC HYDROTECH CORPORATION**
**401(k) PROFIT SHARING PLAN**

**SCHEDULE H, PART IV, ITEM 4a –**
**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS**
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**
**EIN: 95-4107601**
**PLAN NUMBER 001**

| | Total that Constitute Nonexempt Prohibited Transactions *** | | | | |
|---|---|---|---|---|---|
| | Participant Contributions and Loan Repayments Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP* | Contributions Pending Correction in VFCP* | Fully Corrected Under VFCP* and PTE** 2002-51 |
| (1) | $ 34,915 | | | | |
| (2) | 96,771 | | | | |
| | $ 131,686 | | | | |

* Voluntary Fiduciary Correction Program
** Prohibited Transaction Exemption
*** Nonexempt Prohibited Transactions represent lost earnings related to delinquent contributions

(1) Contributions transferred late during the 2009 Plan year
(2) Contributions transferred late during the 2010 Plan year

The lost earnings calculations for 2009 and 2010 are being completed and the lost earnings will be remitted in 2011.

**PACIFIC HYDROTECH CORPORATION**
**401(k) PROFIT SHARING PLAN**

**SCHEDULE H, PART IV, LINE 4i –**
**SCHEDULE OF ASSETS HELD AT END OF YEAR**
**DECEMBER 31, 2010**
**EMPLOYER I.D. 95-4107601**
**PLAN NUMBER 001**

| Identity of Issuer | Description of Investment | Current Value |
|---|---|---|
| * Guaranteed New | Unallocated Contract | $ 1,794,476 |
| American Funds American Balanced | Pooled Separate Account | 1,866 |
| American Funds Capital World Growth and Income | Pooled Separate Account | 133,128 |
| Invesco Charter | Pooled Separate Account | 11,362 |
| Pioneer Cullen Value | Pooled Separate Account | 4,856 |
| Oppenheimer Developing Markets | Pooled Separate Account | 11,163 |
| The Oakmark Equity & Income | Pooled Separate Account | 174,720 |
| American Funds EuroPacific Growth | Pooled Separate Account | 191,095 |
| American Funds Fundamental Investors | Pooled Separate Account | 12,825 |
| Templeton Global Bond | Pooled Separate Account | 5,030 |
| Baron Growth | Pooled Separate Account | 2,131 |
| William Blair Growth | Pooled Separate Account | 7,567 |
| American Funds Growth Fund of America | Pooled Separate Account | 638,471 |
| PIMCO High Yield | Pooled Separate Account | 215,297 |
| BlackRock International Opportunities | Pooled Separate Account | 504 |
| Cohen & Steers International Realty | Pooled Separate Account | 5,389 |
| Artisan International Fund | Pooled Separate Account | 2,702 |
| Prudential Jennison Mid Cap Growth | Pooled Separate Account | 4,834 |
| Franklin Mutual Global Discovery | Pooled Separate Account | 24,886 |
| T. Rowe Price Retirement 2020 | Pooled Separate Account | 32,527 |
| T. Rowe Price Retirement 2030 | Pooled Separate Account | 217,663 |
| T. Rowe Price Retirement 2040 | Pooled Separate Account | 8,168 |
| T. Rowe Price Retirement 2050 | Pooled Separate Account | 1,900 |
| Oppenheimer Rising Dividends | Pooled Separate Account | 37,903 |
| Northern Trust Select NASDAQ-100 | Pooled Separate Account | 56,461 |
| Wellington Select Fundamental Value | Pooled Separate Account | 699,722 |
| Invesco Van Kampen Small Cap Value | Pooled Separate Account | 318,742 |
| Loomis Sayles Strategic Income | Pooled Separate Account | 1,736 |
| Select PIMCO Total Return | Pooled Separate Account | 246,035 |
| Nuveen Tradewinds Value Opportunities | Pooled Separate Account | 10,730 |
| Invesco Small Companies | Pooled Separate Account | 194,849 |
| | | 3,274,262 |
| * Notes receivable from participants | 4.25%-9.0% | 451,905 |
| | | $ 5,520,643 |

*Parties-in-interest

| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Pacific Hydrotech Corporation 401(k) Profit Sharing Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Pacific Hydrotech Corporation** | **954107601** |

# Schedule C Formula Description and/or EIC Statement Description

| Service Provider Name | Service Provider EIN | Service Provider Address | Formula / EIC Statement |
|---|---|---|---|
| American Funds | 221557722 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the mutual fund underlying the Fndmntl Invstrs (American) separate account (SIA-VO). |
| American Funds | 221557722 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the mutual fund underlying the Fndmntl Invstrs (American) separate account (SIA-VO). |
| American Funds | 520792143 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the mutual fund underlying the Growth America (American) separate account (SIA-HW). |
| American Funds | 520792143 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the mutual fund underlying the Growth America (American) separate account (SIA-HW). |
| American Funds | 946050854 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the mutual fund underlying the Balanced (American) separate account (SIA-VE). |
| American Funds | 946050854 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the mutual fund underlying the Balanced (American) separate account (SIA-VE). |
| American Funds | 954402570 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the mutual fund underlying the Cap World Grwth and Incm (American) separate account (SIA-VY). |
| American Funds | 954402570 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the mutual fund underlying the Cap World Grwth and Incm (American) separate account (SIA-VY). |
| American Funds | 956810128 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to the mutual fund underlying the EuroPacific Growth (American) separate account (SIA-VB). |
| American Funds | 956810128 | | MassMutual provided the plan with the required written disclosure for Other Fees received by American Funds with respect to the mutual fund underlying the EuroPacific Growth (American) separate account (SIA-VB). |
| Artisan | 760352823 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Artisan with respect to the mutual fund underlying the International (Artisan) separate account (SIA-IG). |
| Artisan | 760352823 | | MassMutual provided the plan with the required written disclosure for Other Fees received by Artisan with respect to the mutual fund underlying the International (Artisan) separate account (SIA-IG). |
| Baron Capital Group | 133806818 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Baron Capital Group with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY). |
| Baron Capital Group | 133806818 | | MassMutual provided the plan with the required written disclosure for Other Fees received by Baron Capital Group with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY). |
| BlackRock | 522047916 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to the mutual fund underlying the Int'l Opportunities |

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| | | |
|---|---|---|
| | | (BlackRock) separate account (SIA-WO). |
| BlackRock | 522047916 | MassMutual provided the plan with the required written disclosure for Other Fees received by BlackRock with respect to the mutual fund underlying the Int'l Opportunities (BlackRock) separate account (SIA-WO). |
| Cohen & Steers | 201990953 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Cohen & Steers with respect to the mutual fund underlying the Int'l Realty (Cohen & Steers) separate account (SIA-IR). |
| Cohen & Steers | 201990953 | MassMutual provided the plan with the required written disclosure for Other Fees received by Cohen & Steers with respect to the mutual fund underlying the Int'l Realty (Cohen & Steers) separate account (SIA-IR). |
| Franklin Templeton Investment Funds | 226586780 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin Templeton Investment Funds with respect to the mutual fund underlying the Mutual Global Discovery (Franklin) separate account (SIA-OJ). |
| Franklin Templeton Investment Funds | 226586780 | MassMutual provided the plan with the required written disclosure for Other Fees received by Franklin Templeton Investment Funds with respect to the mutual fund underlying the Mutual Global Discovery (Franklin) separate account (SIA-OJ). |
| Franklin Templeton Investment Funds | 596865210 | MassMutual provided the Plan the required written disclosure for soft dollar compensation received by Franklin Templeton & any affiliates (if applicable) with respect to the mutual fund underlying the Global Bond (Templeton) separate acct (SIA-UE). |
| Franklin Templeton Investment Funds | 596865210 | MassMutual provided the plan with the required written disclosure for Administrative Fees received by Franklin Templeton Investment Funds with respect to the mutual fund underlying the Global Bond (Templeton) separate account (SIA-UE). |
| Franklin Templeton Investment Funds | 596865210 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Franklin Templeton Investment Funds with respect to the mutual fund underlying the Global Bond (Templeton) separate account (SIA-UE). |
| Franklin Templeton Investment Funds | 596865210 | MassMutual provided the plan with the required written disclosure for Shareholder Service Fees received by Franklin Templeton Investment Funds with respect to the mutual fund underlying the Global Bond (Templeton) separate account (SIA-UE). |
| Invesco | 364277151 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to the mutual fund underlying the Small Cap Val (Invesco Van Kampen) separate account (SIA-HF). |
| Invesco | 364277151 | MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to the mutual fund underlying the Small Cap Val (Invesco Van Kampen) separate account (SIA-HF). |
| Invesco | 470929668 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to the mutual fund underlying the Small Companies (Invesco) separate account (SIA-QG). |
| Invesco | 470929668 | MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to the mutual fund underlying the Small Companies (Invesco) separate account (SIA-QG). |
| Invesco | 756082574 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to the mutual fund underlying the Charter (Invesco) separate account (SIA-D7). |
| Invesco | 756082574 | MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to the mutual fund underlying the Charter (Invesco) separate account (SIA-D7). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Focused Value (Harris) separate acct (SIA-AV). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Fundamental Val (Wllgtn) separate acct (SIA-AK). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Balanced (American) separate account (SIA-VE). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Cap World Grwth and Incm (American) separate account (SIA-VY). |

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| | | |
|---|---|---|
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Charter (Invesco) separate account (SIA-D7). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Cullen Value (Pioneer) separate account (SIA-V). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Developing Markets (OFI) separate account (SIA-C9). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the EuroPacific Growth (American) separate account (SIA-VB). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Fndmntl Invstrs (American) separate account (SIA-VO). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Global Bond (Templeton) separate account (SIA-UE). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Growth America (American) separate account (SIA-HW). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the High Yield (PIMCO) separate account (SIA-PH). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Int'l Opportunities (BlackRock) separate account (SIA-WO). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Int'l Realty (Cohen & Steers) separate account (SIA-IR). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Mid Cap Gr (Prudential Jennison) separate account (SIA-T). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Mutual Global Discovery (Franklin) separate account (SIA-OJ). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Premier Money Market (Babson) separate account (SIA-AG). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Retirement 2050 (T. Rowe Price) separate account (SIA-UT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received |

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| | | |
|---|---|---|
| | | by MassMutual with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Rising Dividends (OFI) separate account (SIA-O6). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Sel NASDAQ-100 (Northern Trust) separate account (SIA-AN). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select Focused Value (Harris) separate account (SIA-AV). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select Fundamental Val (Wellington) separate account (SIA-AK). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select PIMCO Total Return (SIA-WZ). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Small Cap Val (Invesco Van Kampen) separate account (SIA-HF). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Small Companies (Invesco) separate account (SIA-QG). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Strategic Income (Loomis Sayles) separate account (SIA-QL). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Tradewinds Value Opport (Nuveen) separate account (SIA-JZ). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Utilities (MFS) separate account (SIA-RU). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Money Market (Babson) separate account (SIA-AG). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel NASDAQ-100 (Northern Trust) separate account (SIA-AN). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Focused Value (Harris) separate account (SIA-AV). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Fundamental Val (Wellington) separate account (SIA-AK). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select PIMCO Total Return (SIA-WZ). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to the mutual fund underlying the Select Fundamental Val (Wellington) separate account (SIA-AK). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Administrative Fees of (28 basis points * plan assets) with respect to the mutual fund underlying the Select Focused Value (Harris) separate account (SIA-AV). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Administrative Fees of (47 basis points * plan assets) with respect to the mutual fund underlying the Sel NASDAQ-100 (Northern Trust) separate account (SIA-AN). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Administrative Fees of (7 basis points * plan assets) with respect to the mutual fund underlying the Select PIMCO Total Return (SIA-WZ). |

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| | | |
|---|---|---|
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Balanced (American) separate account (SIA-VE). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Cap World Grwth and Incm (American) separate account (SIA-VY). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the EuroPacific Growth (American) separate account (SIA-VB). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Fndmntl Invstrs (American) separate account (SIA-VO). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Growth America (American) separate account (SIA-HW). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Int'l Realty (Cohen & Steers) separate account (SIA-IR). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Global Bond (Templeton) separate account (SIA-UE). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the High Yield (PIMCO) separate account (SIA-PH). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Mutual Global Discovery (Franklin) separate account (SIA-OJ). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement 2050 (T. Rowe Price) separate account (SIA-UT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Tradewinds Value Opport (Nuveen) separate account (SIA-JZ). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Utilities (MFS) separate account (SIA-RU). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to the mutual fund underlying the Strategic Income (Loomis Sayles) separate account (SIA-QL). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to the mutual fund underlying the Developing Markets (OFI) separate account (SIA-C9). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to the mutual fund underlying the Rising Dividends (OFI) separate account |

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| | | (SIA-O6). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Charter (Invesco) separate account (SIA-D7). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Cullen Value (Pioneer) separate account (SIA-V). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Growth (William Blair) separate account (SIA-BW). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Int'l Opportunities (BlackRock) separate account (SIA-WO). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Mid Cap Gr (Prudential Jennison) separate account (SIA-T). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Small Cap Val (Invesco Van Kampen) separate account (SIA-HF). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Small Companies (Invesco) separate account (SIA-QG). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (35 basis points * plan assets) with respect to the mutual fund underlying the International (Artisan) separate account (SIA-IG). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Sub-TA Fees of (50 basis points * plan assets) with respect to the mutual fund underlying the Equity & Income (Oakmark) separate account (SIA-VK). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Developing Markets (OFI) separate account (SIA-C9). |
| Massachusetts Mutual Life Insurance | 041590850 | MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Rising Dividends (OFI) separate account (SIA-O6). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual. |
| MFS | 043132873 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS with respect to the mutual fund underlying the Utilities (MFS) separate account (SIA-RU). |
| MFS | 043132873 | MassMutual provided the plan with the required written disclosure for Other Fees received by MFS with respect to the mutual fund underlying the Utilities (MFS) separate account (SIA-RU). |
| Natixis Funds | 043113285 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Natixis Funds with respect to the mutual fund underlying the Strategic Income (Loomis Sayles) separate account (SIA-QL). |
| Natixis Funds | 043113285 | MassMutual provided the plan with the required written disclosure for Other Fees received by Natixis Funds with respect to the mutual fund underlying the Strategic Income (Loomis Sayles) separate account (SIA-QL). |
| Nuveen | 201732515 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Nuveen with respect to the mutual fund underlying the Tradewinds Value Opport (Nuveen) separate account (SIA-JZ). |
| Nuveen | 201732515 | MassMutual provided the plan with the required written disclosure for Other Fees received by Nuveen with respect to the mutual fund underlying the Tradewinds Value Opport (Nuveen) separate account (SIA-JZ). |
| Oakmark | 043276558 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oakmark with respect to the mutual fund underlying the Equity & Income (Oakmark) separate account (SIA-VK). |
| Oakmark | 043276558 | MassMutual provided the plan with the required written disclosure for Other Fees received by Oakmark with respect to the mutual fund underlying the Equity & Income (Oakmark) separate account (SIA-VK). |
| OppenheimerFunds | 133035629 | MassMutual provided the Plan with the required written disclosure for Management Fees |

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| | | received by OppenheimerFunds with respect to the mutual fund underlying the Rising Dividends (OFI) separate account (SIA-O6). |
| OppenheimerFunds | 133035629 | MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Rising Dividends (OFI) separate account (SIA-O6). |
| OppenheimerFunds | 936305075 | MassMutual provided the Plan with the required written disclosure for Management Fees received by OppenheimerFunds with respect to the mutual fund underlying the Developing Markets (OFI) separate account (SIA-C9). |
| OppenheimerFunds | 936305075 | MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Developing Markets (OFI) separate account (SIA-C9). |
| PIMCO | 330484500 | MassMutual provided the Plan with the required written disclosure for Management Fees received by PIMCO with respect to the mutual fund underlying the High Yield (PIMCO) separate account (SIA-PH). |
| PIMCO | 330484500 | MassMutual provided the plan with the required written disclosure for Other Fees received by PIMCO with respect to the mutual fund underlying the High Yield (PIMCO) separate account (SIA-PH). |
| Pioneer Investments | 364356313 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Pioneer Investments with respect to the mutual fund underlying the Cullen Value (Pioneer) separate account (SIA-V). |
| Pioneer Investments | 364356313 | MassMutual provided the plan with the required written disclosure for Other Fees received by Pioneer Investments with respect to the mutual fund underlying the Cullen Value (Pioneer) separate account (SIA-V). |
| Prudential Investments | 132631108 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Prudential Investments with respect to the mutual fund underlying the Mid Cap Gr (Prudential Jennison) separate account (SIA-T). |
| Prudential Investments | 132631108 | MassMutual provided the plan with the required written disclosure for Other Fees received by Prudential Investments with respect to the mutual fund underlying the Mid Cap Gr (Prudential Jennison) separate account (SIA-T). |
| T. Rowe Price | 200001631 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST). |
| T. Rowe Price | 200001631 | MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2010 (T. Rowe Price) separate account (SIA-ST). |
| T. Rowe Price | 200001634 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT). |
| T. Rowe Price | 200001634 | MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2020 (T. Rowe Price) separate account (SIA-VT). |
| T. Rowe Price | 200001636 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT). |
| T. Rowe Price | 200001636 | MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2030 (T. Rowe Price) separate account (SIA-XT). |
| T. Rowe Price | 200001638 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT). |
| T. Rowe Price | 200001638 | MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2040 (T. Rowe Price) separate account (SIA-ZT). |
| T. Rowe Price | 510612044 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2050 (T. Rowe Price) separate account (SIA-UT). |
| T. Rowe Price | 510612044 | MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement 2050 (T. Rowe |

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| | | Price) separate account (SIA-UT). |
| T. Rowe Price | 562294396 | MassMutual provided the Plan with the required written disclosure for Management Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT). |
| T. Rowe Price | 562294396 | MassMutual provided the plan with the required written disclosure for Other Fees received by T. Rowe Price with respect to the mutual fund underlying the Retirement Income (T. Rowe Price) separate account (SIA-RT). |
| William Blair | 362272155 | MassMutual provided the Plan with the required written disclosure for Management Fees received by William Blair with respect to the mutual fund underlying the Growth (William Blair) separate account (SIA-BW). |
| William Blair | 362272155 | MassMutual provided the plan with the required written disclosure for Other Fees received by William Blair with respect to the mutual fund underlying the Growth (William Blair) separate account (SIA-BW). |

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| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Pacific Hydrotech Corporation 401(k) Profit Sharing Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Pacific Hydrotech Corporation** | **954107601** |

# Schedule H, line 4i - Schedule of Assets (Held At End of Year)

| (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 |
|---|---|---|---|---|
| * | MassMutual | Guaranteed Interest Account | 1,794,476 | 1,794,476 |
| * | MassMutual | Holding Account - SIA-AG | 0 | 4,860 |
| * | MassMutual | SIA-AK | 621,490 | 699,722 |
| * | MassMutual | SIA-AN | 47,583 | 56,461 |
| * | MassMutual | SIA-BW | 6,324 | 7,567 |
| * | MassMutual | SIA-C9 | 9,020 | 11,163 |
| * | MassMutual | SIA-D7 | 9,981 | 11,362 |
| * | MassMutual | SIA-HF | 265,491 | 318,742 |
| * | MassMutual | SIA-HW | 558,850 | 638,471 |
| * | MassMutual | SIA-IG | 2,298 | 2,702 |
| * | MassMutual | SIA-IR | 4,469 | 5,389 |
| * | MassMutual | SIA-JZ | 8,922 | 10,730 |
| * | MassMutual | SIA-O6 | 32,735 | 37,903 |
| * | MassMutual | SIA-OJ | 22,270 | 24,886 |
| * | MassMutual | SIA-PH | 198,025 | 215,297 |
| * | MassMutual | SIA-QG | 163,128 | 194,849 |
| * | MassMutual | SIA-QL | 1,604 | 1,736 |
| * | MassMutual | SIA-T | 4,067 | 4,834 |
| * | MassMutual | SIA-UE | 4,702 | 5,030 |
| * | MassMutual | SIA-UT | 1,714 | 1,900 |
| * | MassMutual | SIA-V | 4,196 | 4,856 |
| * | MassMutual | SIA-VB | 159,073 | 191,095 |
| * | MassMutual | SIA-VE | 1,854 | 1,866 |
| * | MassMutual | SIA-VK | 160,732 | 174,720 |
| * | MassMutual | SIA-VO | 10,860 | 12,825 |
| * | MassMutual | SIA-VT | 29,015 | 32,527 |
| * | MassMutual | SIA-VY | 115,341 | 133,128 |
| * | MassMutual | SIA-WO | 457 | 504 |
| * | MassMutual | SIA-WY | 1,750 | 2,131 |
| * | MassMutual | SIA-WZ | 236,015 | 246,035 |
| * | MassMutual | SIA-XT | 190,164 | 217,663 |
| * | MassMutual | SIA-ZT | 7,550 | 8,168 |
|  | Participant Loans | 4.250000 - 9.000000 | 0 | 451,905 |

| A Name of Plan | B Three-digit Plan Number |
|---|---|
| **Pacific Hydrotech Corporation 401(k) Profit Sharing Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employee Identification Number** |
| **Pacific Hydrotech Corporation** | **954107601** |

# Schedule H, line 4j - Schedule of Reportable Transactions

| (a) Identity of party involved | (b) Description of asset (include interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (e) Lease Rental | (f) Expense incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|---|---|---|---|---|---|---|---|---|
| MassMutual | Guaranteed Interest | 1,736,303 | 0 | | 0 | 0 | 0 | 0 |
| | SIA-AK | 753,269 | 55,409 | | 0 | 55,409 | 55,409 | 0 |
| | SIA-AN | 43,591 | 3,859 | | 0 | 3,859 | 3,859 | 0 |
| | SIA-HF | 289,695 | 26,767 | | 0 | 26,767 | 26,767 | 0 |
| | SIA-HW | 644,637 | 48,212 | | 0 | 48,212 | 48,212 | 0 |
| | SIA-O6 | 19,462 | 1,446 | | 0 | 1,446 | 1,446 | 0 |
| | SIA-OJ | 26,500 | 1,699 | | 0 | 1,699 | 1,699 | 0 |
| | SIA-PH | 190,550 | 4,963 | | 0 | 4,963 | 4,963 | 0 |
| | SIA-QG | 208,109 | 15,075 | | 0 | 15,075 | 15,075 | 0 |
| | SIA-QL | 290 | 8 | | 0 | 8 | 8 | 0 |
| | SIA-UT | 23,176 | 1,863 | | 0 | 1,863 | 1,863 | 0 |
| | SIA-VB | 172,944 | 15,873 | | 0 | 15,873 | 15,873 | 0 |
| | SIA-VK | 158,369 | 8,681 | | 0 | 8,681 | 8,681 | 0 |
| | SIA-VY | 215,161 | 19,271 | | 0 | 19,271 | 19,271 | 0 |
| | SIA-WZ | 200,969 | 462 | | 0 | 462 | 462 | 0 |
| | SIA-XT | 45,588 | 3,505 | | 0 | 3,505 | 3,505 | 0 |