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 03/01/2010 and ending 02/28/2011

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
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/01/1991

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
MILLER, KAPLAN, ARASE & CO., LLP

4123 LANKERSHIM BLVD
N HOLLYWOOD, CA 91602-2828

2b Employer Identification Number (EIN)
95-2036255

2c Sponsor's telephone number
818-769-2010

2d Business code (see instructions)
541211

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.	12/06/2011	JEFFREY GOSS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	12/06/2011	JEFFREY GOSS
	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")
MILLER, KAPLAN, ARASE & CO., LLP

4123 LANKERSHIM BLVD
N HOLLYWOOD, CA 91602-2828

3b Administrator's EIN
95-2036255

3c Administrator's telephone number
818-769-2010

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**	165
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**	144
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	19
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	163
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	164
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	163
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	[X]	**H** (Financial Information)
(2)	[ ]	**I** (Financial Information – Small Plan)
(3)	[ ]	**A** (Insurance Information)
(4)	[X]	**C** (Service Provider Information)
(5)	[X]	**D** (DFE/Participating Plan Information)
(6)	[ ]	**G** (Financial Transaction Schedules)

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

For calendar plan year 2010 or fiscal plan year beginning 03/01/2010 and ending 02/28/2011

A Name of plan
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MARHALL & ILSLEY TRUST COMPANY NA

39-1186267

(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 19 21 25 36 37 49 50 57 59 62 63 64	NONE	16136	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

UBS FINANCIAL SERVICES, INC.

1000 HARBOR BLVD
5TH FLOOR
WEEHAWKEN, NJ 07086-6761

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17 27 70	NONE	27697	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 ☐

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

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(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 03/01/2010 and ending 02/28/2011

A Name of plan
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

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: M & I EB STABLE PRINCIPAL FUND

b Name of sponsor of entity listed in (a): MARSHALL & ILSLEY TRUST COMPANY NA

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
39-6490536-001	C	1359399

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)

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)

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

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

a Plan name

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

a Plan name

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

a Plan name

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

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 03/01/2010 and ending 02/28/2011

A Name of plan
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

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)	312107	318145
(2) Participant contributions	1b(2)	23198	24399
(3) Other	1b(3)	7367	7901
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)	109898	153430
(9) Value of interest in common/collective trusts	1c(9)	1327992	1359399
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8852300	11504244
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	10632862	13367518
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	19017	
k	Total liabilities (add all amounts in lines 1g through1j)	1k	19017	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	10613845	13367518

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)	318145	
	(B) Participants	2a(1)(B)	902032	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1220177
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)	9055	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		9055
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	171213	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		171213
	(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)		51579
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1704114
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		3156138
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	358632	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		358632
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	27697	
(4) Other	2i(4)	16136	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		43833
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		402465
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		2753673
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: HUTCHINSON AND BLOODGOOD, LLP (2) EIN: 95-0858589

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
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		250000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 03/01/2010 and ending 02/28/2011

A Name of plan
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

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): 39-6436442

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):

HUTCHINSON and BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

101 N. Brand Blvd., Ste. 1600
Glendale, CA 91203
t 818.637.5000 f 818.240.0949
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Independent Auditors' Report

To Administrator of
Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan
North Hollywood, California

We were engaged to audit the statements of net assets available for benefits of Miller, Kaplan, Arase & Co., LLP 401(k) Profit Sharing Plan (the Plan) as of February 28, 2011 and 2010 and the statements of changes in net assets available for benefits for the years then ended, and the Supplemental Schedule H, line 4i – Schedule of Assets (Held at End of Year) as of February 28, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Marshall & Ilsley Trust Company N.A., the trustee of the Plan, and Merrill Lynch Bank & Trust Company FSB, the former trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that Marshall & Ilsley Trust Company N.A. held the Plan's investment assets as of February 28, 2011 and 2010 and executed investment transactions effective June 1, 2009, and Merrill Lynch Bank & Trust Company FSB, the former trustee, held investment assets and executed investment transactions from March 1, 2009 to May 31, 2009. The Plan Administrator has obtained a certification from the trustee and former trustee as of and for the years ended February 28, 2011 and 2010, that the information provided to the Plan Administrator by the trustee and former trustee is complete and accurate.

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

Hutchinson and Bloodgood LLP

December 2, 2011

Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan

Financial Report

February 28, 2011 and 2010

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HUTCHINSON and BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan
North Hollywood, California

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Hutchinson and Bloodgood LLP

December 2, 2011

Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

February 28, 2011 and 2010

	2011	2010
Assets		
Investments, at fair value		
Investments, participant directed	$12,863,643	$10,180,292
Receivables:		
Notes receivable from participants	153,430	109,898
Employer contributions receivable	318,145	312,107
Participant contributions receivable	24,399	23,198
Accrued income receivable	7,901	7,367
	503,875	452,570
Total assets	13,367,518	10,632,862
Liabilities		
Due on pending purchases	--	19,017
Net Assets Reflecting All Investments at Fair Value	13,367,518	10,613,845
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(16,312)	--
Net Assets Available for Benefits	$13,351,206	$10,613,845

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

Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended February 28, 2011 and 2010

	2011	2010
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in value of investments	$ 1,704,114	$ 2,386,174
Dividends and interest	206,480	169,639
Other income	--	1,178
	1,910,594	2,556,991
Interest income on notes receivable from participants	9,055	7,155
Contributions:		
Participant	902,032	897,402
Employer	318,145	324,107
Rollovers	--	329,278
	1,220,177	1,550,787
Net additions	3,139,826	4,114,933
Deductions:		
Deductions from net assets attributed to:		
Benefit distributions	358,632	482,654
Administrative expenses	43,833	19,934
Total deductions	402,465	502,588
Net increase	2,737,361	3,612,345
Net Assets Available for Benefits		
Beginning of year	10,613,845	7,001,500
End of year	$13,351,206	$10,613,845

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

Note 1. Description of the Plan

The following brief description of Miller, Kaplan, Arase & Co., LLP 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General

The Plan is a defined contribution plan covering all employees of Miller, Kaplan, Arase & Co., LLP and participating affiliates (the Company) who have completed three consecutive months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Eligible employees may elect to have 1% to 50% (20% for highly compensated employees) of their compensation, as defined in the Plan, to be deducted each pay period. The maximum employee deferral permitted by the Internal Revenue Service (IRS) for the years ended February 28, 2011 and 2010 was $16,500. The Plan does not provide a matching contribution, but the Company may make, at its discretion, a profit sharing contribution to all participants who have worked 1,000 hours during the Plan year and are still employed with the Company at year-end. The Company's profit sharing contributions amounted to $318,145 and $324,107 for the years ended February 28, 2011 and 2010, respectively. Catch-up contributions of $5,500 was available to participants who had attained age 50 or older by December 31, 2011 and 2010 and had not exceeded Internal Revenue Code (IRC) pre-tax contribution limits for the Plan year.

Participant Accounts

Each participant account is credited with the participants' contribution and an allocation of (a) the Company's profit sharing contributions, if any and (b) Plan earnings, and are charged with an allocation of administrative expenses, if such expenses are not paid by the Company.

Participant Notes Receivable

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. The loans are secured by the balance in the participants' accounts and bear interest at the prime rate of interest plus 1%. Loans must be repaid over a period not to exceed five years from the date of the loan, unless the loan is used for the purchase of the principal residence of the participant, for which the repayment period may extend beyond five years.

Note 1. Description of the Plan (Continued)

Investment Options

Participants may select investment accounts in which employee deferral and the Company's profit sharing contributions will be invested. Participants may select from various funds offered through the Marshall & Ilsley Trust Company N.A. (Trustee).

Vesting

Participants are always fully vested in their employee deferral and rollover contributions plus earnings thereon. Participants vest in the Company's profit sharing contribution account according to the following schedule:

Years of Service	Percentage Vested
Less than 3	0%
3 or more	100%

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

Payment of Benefits

Distributions of a participant's account are made upon termination of service, death, disability or retirement. Distributions are made in a lump-sum payment. If a participant's vested account is greater than $1,000 but less than $5,000, and if the participant does not elect to have a rollover into a specific retirement account or to receive a distribution directly, such account will be rolled over to an Individual Retirement Account. In addition, an in-service withdrawal can be made in the form of a lump-sum payment to participants who have attained the age of 59-1/2.

Forfeitures

Participants who are not 100% vested will forfeit the nonvested portion of the Company profit sharing contributions upon termination of employment. Such forfeitures may be applied to reduce the future contributions or administrative expenses of the Company. No forfeitures were utilized for the years ended February 28, 2011 and 2010.

Note 2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared using the accrual basis 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 Plan invests in investment contracts through a common collective trust. The statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value relating to the fully benefit-responsive investment contract. The statements of changes in net assets available for benefits are prepared on a contract value basis.

Estimates

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

Investments

Investments are reported at fair market value. The fair market value of mutual funds is based on quoted market prices. The Plan's interest in the fully benefit-responsive investment contract held in a common collective trust is valued based on information reported by the Trustee using the audited financial statements of the collective trust at year-end.

Valuation of Notes Receivable from Participants

Notes receivable from participants are stated at their unpaid principal balances plus any accrued but unpaid interest.

Realized and Unrealized Appreciation

Realized and unrealized appreciation is based on the market value of the assets at the end of the Plan year compared to the market value of the assets at the beginning of the Plan year or at the time of purchase for assets purchased/exchanged.

Note 2. Summary of Significant Accounting Policies (Continued)

Payment of Benefits

Benefits are recorded when paid.

Administrative Fees

The Company pays the administrative fees and recordkeeping expenses in connection with the Plan, but if not paid by the Company when due, such fees shall be paid from the Plan funds.

Recently Issued Accounting Pronouncements

During the year ended February 28, 2011, the following accounting pronouncements applicable to the Plan were issued or became effective:

In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2010-06, *Fair Value Measurements and Disclosures (Topic 820), (ASU No. 2010-06)*. ASU No. 2010-06 enhances disclosure requirements under Accounting Standard Codification (ASC) Topic 820, to include disclosure of transfers in and out of Level 1 and 2, and detail of activity in Level 3 fair value measurements. ASU 2010-06 also provides clarification of existing disclosure requirements pertaining to the level of disaggregation used in fair value measurements, and disclosures about inputs and valuation techniques used for both recurring and nonrecurring fair value measurements. The new guidance, except for the requirement to provide Level 3 activity on a gross basis, became effective for the Plan on January 1, 2010. Adoption of the new guidance did not have a material effect on these financial statements. The expanded disclosure requirements pertaining to Level 3 activity will be effective for fiscal years beginning after December 15, 2010, and for interim periods within those fiscal years.

Participant loans have historically been classified as investments and measured at fair value in the Plan's statements of net assets available for benefits. However, in September 2010, the FASB issued ASU No. 2010-25, *Plan Accounting – Defined Contribution Pension Plans* (Topic 962): *Reporting Loans to Participants by Defined Contribution Pension Plans*, (ASU No. 2010-25). ASU No. 2010-25 requires participant loans to be classified as notes receivable from participants and measured at their unpaid principal balances plus any accrued but unpaid interest. ASU No. 2010-25 is effective for years ended after December 15, 2010. The guidance in ASU No. 2010-25 was adopted in the Plan's 2010 financial statements.

Reclassifications

A certain reclassification was made to the prior year financial statements in order for them to be in conformity with the current year presentation. The reclassification had no effect on previously reported net change in net assets available for benefits.

Note 2. Summary of Significant Accounting Policies (Continued)

Subsequent Events

The Plan's management has evaluated subsequent events for recognition and disclosure through December 2, 2011, which is the date the financial statements were available to be issued, and determined that no other events have occurred that require disclosure.

Note 3. Certified Information

The financial information included in the Plan's financial statements as it relates to investment assets, investment transactions, investment income, notes receivable from participants and the schedule of assets (held at end of year) has been derived from information certified as complete and accurate by Marshall & Ilsley Trust Company N.A., the trustee, and Merrill Lynch Bank & Trust Company FSB, the former trustee through May 31, 2009, in accordance with Section 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Note 4. Tax-Exempt Status

The Plan obtained its latest determination letter on February 15, 2005, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Note 5. Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of the Plan's termination, participants will become 100% vested in their accounts.

Note 6. Related Party Transactions

Certain Plan investments are managed by an affiliate of the Trustee, therefore, these transactions qualify as party-in-interest transactions as defined by ERISA.

Note 7. Investments

The individual investments that represent 5% or more of the Plan's net assets at fair value at February 28 as follows:

	2011	2010
Common/Collective Trusts		
M&I Stable Principal Fund	$ 1,343,087	$ 1,327,992
Mutual Funds		
Vanguard 500 Index Fund – SIGN #1340	2,198,098	1,545,385
Vanguard GNMA Fund Adm. #536	1,293,158	1,158,157
American EuroPacific Growth Fund R5 #2516	971,632	824,504
American Growth Fund of America R5 #2505	--	670,765
Vanguard Total Bond Market Index Fund #84	--	558,620
Putnam Voyager Fund Class Y	797,051	--

Note 8. Investment Contract

The Plan offers an investment option, the M&I Stable Principal Fund that is fully invested in investment contracts that are deemed to be fully benefit-responsive. The Trustee maintains the contributions in a collective trust fund. The trust is credited with actual earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The contract is reflected in the statements of net assets available for benefits at fair value with a corresponding adjustment to contract value. The adjustment from fair value to contract value for the investment contract is based on the contract value as reported by the Trustee (which represents contributions made under the contract, plus earnings, less withdrawals and administrative expenses). Contract value is the relevant measure to the Plan because it is the amount that is available for plan benefits. The fair value of the investment contract at February 28, 2011 and 2010 was $1,359,399 and $1,327,992, respectively. The contract value of the investment contract at February 28, 2011 and 2010, which is a component of net assets available for benefits, totaled $1,343,087 and $1,327,992, respectively. For the years ended February 28, 2011 and 2010, the average yield was 3.42% and 3.63% and the crediting interest rate was 3.00% and 3.19%, respectively.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan’s ability to transact at contract value with Schwab and Wilmington. The Plan Administrator believes the occurrence of such events that would also limit the Plan’s ability to transact at contract value with the Plan participants is not probable.

Note 9. Concentration of Credit Risk

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

Note 10. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits as of February 28 as reported on the financial statements and Form 5500:

	2011	2010
Per financial statements	$ 13,351,206	$ 10,613,845
Contract value to fair value adjustment	16,312	--
Per Form 5500	$ 13,367,518	$ 10,613,845

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

	2011	2010
Per financial statements	$ 2,737,361	$ 3,612,345
Prior year fair value to contract value adjustment	--	148,046
Current year fair value to contract value	16,312	--
Per Form 5500	$ 2,753,673	$ 3,760,391

Note 11. Fair Value Measurements

Fair value is determined based on assumptions that a market participant would use in pricing an asset or liability. Measurements of fair value are classified within a hierarchy based upon valuation inputs that gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The fair value hierarchy is as follows:

Level 1 Observable quoted prices in active markets for identical assets and liabilities.

Level 2 Observable quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market.

Level 3 Model-based techniques that use at least one significant assumption not observable in the market. These unobservable assumptions reflect estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include use of option pricing models, discounted cash flow models and similar techniques.

The following methods and assumptions were used to estimate the fair value of each class of assets that are recognized at fair value. There have been no changes in the methodologies used as of February 28, 2011.

Common collective trust: Valued based on the net asset value derived from the fair value of the underlying investments and guaranteed investment contracts.

Mutual funds: Valued using quoted market prices which represent the net assets value of shares held by the Plan at year end.

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

Note 11. Fair Value Measurements (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	Fair Value Measurements Using			
At February 28, 2011	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual funds				
Equity – small cap	$ 1,030,334	$ --	$ --	$ 1,030,334
Equity – mid cap	798,359	--	--	798,359
Equity – large cap	3,802,815	--	--	3,802,815
Equity – international	2,220,906	--	--	2,220,906
Equity – balanced	47,745	--	--	47,745
Equity – other	1,230,302	--	--	1,230,302
Fixed income	1,926,510	--	--	1,926,510
Target retirement	447,273	--	--	447,273
Common Collective Trust				
Stable value fund	--	1,359,399	--	1,359,399
Total assets at fair value	$ 11,504,244	$1,359,399	$ --	$ 12,863,643

	Fair Value Measurements Using			
At February 28, 2010	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual funds				
Equity – small cap	$ 710,201	$ --	$ --	$ 710,201
Equity – mid cap	606,121	--	--	606,121
Equity – large cap	2,872,171	--	--	2,872,171
Equity – international	1,763,509	--	--	1,763,509
Equity – balanced	24,885	--	--	24,885
Equity – other	850,052	--	--	850,052
Fixed income	1,716,777	--	--	1,716,777
Target retirement	308,584	--	--	308,584
Common Collective Trust				
Stable value fund	--	1,327,992	--	1,327,992
Total assets at fair value	$ 8,852,300	$1,327,992	$ --	$ 10,180,292

Supplemental Schedule

Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan
EIN: 95-2036255 - Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
February 28, 2011

(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
*	M&I Stable Principal Fund	Common/Collective Trust		$ 1,359,399
	Allianz NFJ Small Cap Value Fund - IN #4630	Mutual Fund		34,891
	Brown Capital Management Small Company Fund CL I #39	Mutual Fund		343,267
	Vanguard Small-Cap Index Fund - Sig #1345	Mutual Fund		652,176
	Columbia Midcap Index Fund -Z #296	Mutual Fund		475,358
	Fidelity Low Priced Stock Fund #316	Mutual Fund		119,782
	Perkins Mid Cap Value Fund Class I	Mutual Fund		203,219
	American Century Equity Income Fund Inv	Mutual Fund		337,282
	Fidelity Contrafund #22	Mutual Fund		5,761
	RS Large Cap Alpha Fund Class A	Mutual Fund		464,624
	Putnam Voyager Fund Class Y	Mutual Fund		797,051
	Vanguard 500 Index Fund - SIGN #1340	Mutual Fund		2,198,098
	Blackrock International Opportunities Port. CL S	Mutual Fund		7,890
	DFA Emerging Markets Core Equity Fund #272	Mutual Fund		534,576
	American Europacific Growth R5 #2516	Mutual Fund		971,632
	First Eagle Overseas Fund CL A #802	Mutual Fund		57,337
	Harbor Fund International Fund Inst #2011	Mutual Fund		4,655
	Janus Overseas Fund Class I	Mutual Fund		575,795
	Vanguard Total International Stock Index Fund Signal #1769	Mutual Fund		69,020
	Oakmark Equity & Income Fund I #810	Mutual Fund		47,745
	American Century Heritage Fund - Inst	Mutual Fund		399,440
	Columbia Seligman Comm. and Info. Fund Cl A #5363	Mutual Fund		360,791
	Vanguard Target Retirement Income Fund	Mutual Fund		111,303
	Vanguard Target Retirement 2015 Fund #303	Mutual Fund		142,806
	Vanguard Target Retirement 2020 Fund #682	Mutual Fund		27,828
	Vanguard Target Retirement 2025 Fund #304	Mutual Fund		16,795
	Vanguard Target Retirement 2030 Fund #695	Mutual Fund		4,149
	Vanguard Target Retirement 2035 Fund #305	Mutual Fund		88,977
	Vanguard Target Retirement 2040 Fund #696	Mutual Fund		10,875
	Vanguard Target Retirement 2045 Fund #306	Mutual Fund		17,333
	Vanguard Target Retirement 2050 Fund #699	Mutual Fund		27,207
	Virtus Real Estate Securities Fund Class I	Mutual Fund		470,071
	PIMCO Fds Total Retun Fund Inst #35	Mutual Fund		694
	Vanguard GNMA Fund Adm. #536	Mutual Fund		1,293,158
	Vanguard Total BD Market Index Fund #1351	Mutual Fund		632,658
*	Participant Loans	Loans with interest rate range at 4.25% to 9.25% and maturities through 2030		153,430
				$ 13,017,073

* A party-in-interest

** Column (d) is not applicable as investments are participant-directed.

SPONSOR: MILLER, KAPLAN, ARASE & CO., LLP
EIN: 95-2036255
PLAN NUMBER: 001
NAME: MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2010

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	ALLIANZ FUNDS	ALLIANZ NFJ SMALL-CAP VALUE FUND - IN #4630	**	34,891
	AMERICAN CENTURY	AMERICAN CENTURY EQUITY INCOME FD INV	**	337,282
	AMERICAN CENTURY	AMERICAN CENTURY HERITAGE FUND - INSTL	**	399,440
	AMERICAN FUNDS	AMERICAN EUROPACIFIC GROWTH R5 #2516	**	971,632
	BLACKROCK FUNDS	BLACKROCK INTERNATIONAL OPPORTUNITIES PORFOLIO CLASS S	**	7,890
	CAPITAL INVESTMENT GROUP, INC	BROWN CAPITAL MANAGEMENT SMALL COMPANY FUND CL I #39	**	343,267
	DFA SECURITIES INC.	DFA EMERGING MARKETS CORE EQUITY FUND #272	**	534,576
	FIDELITY INVESTMENTS INST.	FIDELITY CONTRAFUND #22	**	5,761
	FIDELITY INVESTMENTS INST.	FIDELITY LOW PRICED STOCK FUND #316	**	119,782
	FIRST EAGLE SOGEN FUNDS	FIRST EAGLE OVERSEAS FD CL A #802	**	57,337
	HARBOR FUNDS	HARBOR FD INTL FD INST #2011	**	4,655
	JANUS FUNDS	JANUS OVERSEAS FUND CLASS I	**	575,795
	JANUS FUNDS	PERKINS MID CAP VALUE FUND CLASS I #1167	**	203,219
	LIBERTY FUNDS	COLUMBIA MIDCAP INDEX FD -Z #296	**	475,358
	LIBERTY FUNDS	COLUMBIA SELIGMAN COMMUNICATIONS AND INFORMATION FUND CL A #5363	**	360,791
	OAKMARK FUNDS	OAKMARK EQUITY & INCOME FD I #810	**	47,745
	PHOENIX FUNDS	VIRTUS REAL ESTATE SECURITIES FUND CLASS I	**	470,071
	PIMCO INSTITUTIONAL	PIMCO FDS TOTAL RETURN FD INST #35	**	694
	PUTNAM MUTUAL FUNDS	PUTNAM VOYAGER FUND CLASS Y	**	797,051
	RS FUNDS	RS LARGE CAP ALPHA FUND CLASS A CUSIP CHANGE TO 74972K880	**	464,624
	VANGUARD FUNDS	VANGUARD 500 INDEX FUND - SIGN #1340	**	2,198,098
	VANGUARD FUNDS	VANGUARD GNMA FUND ADM #536	**	1,293,158
	VANGUARD FUNDS	VANGUARD SMALL-CAP INDEX FUND - SIG #1345	**	652,176
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2025 FUND #304	**	16,795
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2050 FUND #699	**	27,207
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT INCOME FUND	**	111,303
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2015 FD #303	**	142,806
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2020 #682	**	27,828
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2030 FUND #695	**	4,149
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2035 FUND #305	**	88,977
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2040 FUND #696	**	10,875

SPONSOR: MILLER, KAPLAN, ARASE & CO., LLP
EIN: 95-2036255
PLAN NUMBER: 001
NAME: MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2010

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2045 FD #306	**	17,333
	VANGUARD FUNDS	VANGUARD TOTAL BOND MARKET INDEX FUND - SIG #1351	**	632,658
	VANGUARD FUNDS	VANGUARD TOTAL INTERNATIONAL STOCK INDEX FUND SIGNAL #1769	**	69,020
*	M&I FUNDS	M&I STABLE PRINCIPAL FUND	**	1,359,399
	LOANS TO VARIOUS PARTICIPANTS	INTEREST RATE RANGE: 4.25% - 9.25%	**	153,430

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed accounts