# 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;
- [X] 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
FORTUNE FISH 401(K) PLAN

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

**1c** Effective date of plan 01/01/2002

**2a** Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)
OSCANNLAIN & GOROGIANIS LLC

1068 THORNDALE AVENUE
BENSENVILLE, IL 60106-1142

**2b** Employer Identification Number (EIN)
36-4450195

**2c** Sponsor's telephone number
630-860-7100

**2d** Business code (see instructions)
311710

**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. | 04/06/2012 | DOMINICK GATTUSO |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 04/06/2012 | DOMINICK GATTUSO |
| | **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")<br>OSCANNLAIN & GOROGIANIS LLC<br>1068 THORNDALE AVENUE<br>BENSENVILLE, IL 60106-1142 | **3b** Administrator's EIN<br>36-4450195<br>**3c** Administrator's telephone number<br>630-860-7100 |

| | | | |
|---|---|---|---|
| **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:<br>**a** Sponsor's name | **4b** EIN<br>**4c** PN | |
| **5** | Total number of participants at the beginning of the plan year | **5** | 144 |
| **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** | 138 |
| **b** | Retired or separated participants receiving benefits | **6b** | 0 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 3 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 141 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 141 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 34 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 2 |
| **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 2K 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) | | **9b** Plan benefit arrangement (check all that apply) | |
|---|---|---|---|
| **(1)** | X Insurance | **(1)** | X Insurance |
| **(2)** | Code section 412(e)(3) insurance contracts | **(2)** | Code section 412(e)(3) insurance contracts |
| **(3)** | X Trust | **(3)** | X Trust |
| **(4)** | General assets of the sponsor | **(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** | | **b General Schedules** | | |
|---|---|---|---|---|
| **(1)** | X **R** (Retirement Plan Information) | **(1)** | X | **H** (Financial Information) |
| **(2)** | **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | **(2)** | | **I** (Financial Information – Small Plan) |
| | | **(3)** | X 1 | **A** (Insurance Information) |
| | | **(4)** | X | **C** (Service Provider Information) |
| **(3)** | **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | **(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
FORTUNE FISH 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500.
OSCANNLAIN & GOROGIANIS LLC

**D** Employer Identification Number (EIN)
36-4450195

**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
JOHN HANCOCK LIFE INSURANCE COMPANY USA

| (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 |
| 01-0233346 | 65838 | 90251 | 40 | 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 |
|---|---|
| 0 | 5593 |

**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
CROWE HORWATH LLP
ONE MID AMERICA PLAZA
OAKBROOK TERRACE, IL 60181

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---|---|---|
| | (c) Amount | (d) Purpose | |
| | 5593 | TPA FEES & OTHER ALLOWANCES | 5 |

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

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

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

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

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

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

**(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** | 0 |
| **5** | Current value of plan's interest under this contract in separate accounts at year end | **5** | 1172849 |

**6** Contracts With Allocated Funds:

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

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

## 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
FORTUNE FISH 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
OSCANNLAIN & GOROGIANIS LLC

**D** Employer Identification Number (EIN)
36-4450195

## 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)

CROWE HORWATH LLP

35-0921680

| (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 | NONE | 4749 | Yes [ ] No [X] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

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

JOHN HANCOCK LIFE INSURANCE COMPANY

01-0233346

| (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 28 59 60 62 63 | NONE | 2902 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [ ] No [X] |

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

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

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

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

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

## Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

**Part III** **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN: |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN; |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

| | | |
|---|---|---|
| **a** | Name: | **b** EIN; |
| **c** | Position: | |
| **d** | Address: | **e** Telephone: |

Explanation:

# SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

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

OMB No. 1210-0110

**2010**

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

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

**A** Name of plan
FORTUNE FISH 401(K) PLAN

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

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
OSCANNLAIN & GOROGIANIS LLC

**D** Employer Identification Number (EIN)
36-4450195

**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: RETIREMENT LIVING AT 2045

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 9686 |

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

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 193971 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING AT 2035

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 63366 |

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

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 99139 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING AT 2025

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 145356 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING AT 2020

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 192990 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING AT 2015

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

| **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) |
|---|---|---|
| 01-0233346-000 | P | 112441 |

| | | | |
|---|---|---|---|
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING AT 2010 | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1607 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 11126 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BALANCED | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 54957 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MODERATE | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 7151 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONSERVATIVE | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 25599 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 1649 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: NATURAL RESOURCES FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 753 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 9675 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 6723 |
| **a** Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP VALUE FUND | | | |
| **b** Name of sponsor of entity listed in (a): JOHN HANCOCK USA | | | |
| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | 8857 |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA

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

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9422 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND

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

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6157 |
|---|---|---|

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

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

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27434 |
|---|---|---|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: REAL RETURN BOND FUND

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

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 27707 |
|---|---|---|

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

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

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 132658 |
|---|---|---|

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

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

| **c** EIN-PN 01-0233346-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24425 |
|---|---|---|

**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
FORTUNE FISH 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
OSCANNLAIN & GOROGIANIS LLC

**D** Employer Identification Number (EIN)
36-4450195

## 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 | 2902 | 3607 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 1210 | 0 |
| **(2)** Participant contributions | 1b(2) | 1978 | 0 |
| **(3)** Other | 1b(3) | 878 | 964 |
| **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) | 25495 | 20257 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | | |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 859822 | 1172849 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | | |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | | |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(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 | 892285 | 1197677 |
| | **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 | 892285 | 1197677 |

## 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) | 50442 | |
| | **(B)** Participants | 2a(1)(B) | 109045 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 28837 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 188324 |
| **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) | 937 | |
| | **(E)** Participant loans | 2b(1)(E) | | |
| | **(F)** Other | 2b(1)(F) | | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 937 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 0 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| **2b** (5) Unrealized appreciation (depreciation) of assets: (A) Real estate | 2b(5)(A) | | |
| (B) Other | 2b(5)(B) | | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | 0 |
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 129031 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | |
| **c** Other income | 2c | | |
| **d** Total income. Add all **income** amounts in column (b) and enter total | 2d | | 318292 |
| **Expenses** | | | |
| **e** Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 5249 | |
| (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) | | 5249 |
| **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) | 4749 | |
| (2) Contract administrator fees | 2i(2) | 2902 | |
| (3) Investment advisory and management fees | 2i(3) | | |
| (4) Other | 2i(4) | | |
| (5) Total administrative expenses. Add lines 2i(1) through (4) | 2i(5) | | 7651 |
| **j** Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 12900 |
| **Net Income and Reconciliation** | | | |
| **k** Net income (loss). Subtract line 2j from line 2d | 2k | | 305392 |
| **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: MCGLADREY & PULLEN LLP (2) EIN: 42-0714325

**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 | | 20988 |
| **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 | | 100000 |
| **f** | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| **g** | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| **h** | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| **i** | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| **j** | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| **k** | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| **l** | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| **m** | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| **n** | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

# Retirement Plan Information

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

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

OMB No. 1210-0110

**2010**

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

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

**A** Name of plan
FORTUNE FISH 401(K) PLAN

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

**C** Plan sponsor's name as shown on line 2a of Form 5500
OSCANNLAIN & GOROGIANIS LLC

**D** Employer Identification Number (EIN)
36-4450195

## 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): 01-0233346

**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):

# Fortune Fish 401(k) Plan

Financial Report
December 31, 2010 and 2009

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McGladrey

## Independent Auditor's Report

To the Plan Trustee
Fortune Fish 401(k) Plan
Bensenville, Illinois

We were engaged to audit the accompanying statements of net assets available for benefits of the Fortune Fish 401(k) Plan (the Plan) as of December 31, 2010 and 2009, and the related statement of changes in net assets available for benefits for the year ended December 31, 2010, and the supplemental schedules: Schedule H, Line 4i – schedule of assets (held at end of year) as of December 31, 2010 and Schedule H, Line 4a – schedule of delinquent participant contributions for the year ended December 31, 2010. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States 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 or provided by John Hancock Life Insurance Company (U.S.A.), the custodian of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the custodian holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the custodian regarding the completeness and accuracy of the information summarized in Note 3 that was provided to the Plan Administrator by the custodian as of and for the year ended December 31, 2010, and as of December 31, 2009.

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 custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

McGladrey & Pullen, LLP

Schaumburg, Illinois
April 5, 2012



Member of the RSM international network of independent accounting, tax and consulting firms.

Fortune Fish 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2010 and 2009

| | 2010 | 2009 |
|---|---|---|
| **Assets** | | |
| Investments at fair value: | | |
| Shares of pooled separate accounts | **$ 1,169,494** | $ 857,151 |
| Receivables: | | |
| Participant contributions | **1,930** | 1,830 |
| Company contributions | **899** | 841 |
| Notes receivable from participants | **20,257** | 25,495 |
| | **23,086** | 28,166 |
| Cash | **3,607** | 2,673 |
| **Total assets** | **1,196,187** | 887,990 |
| **Liabilities** | - | - |
| **Net assets available for benefits** | **$ 1,196,187** | $ 887,990 |

See Notes to Financial Statements.

**Fortune Fish 401(k) Plan**

**Statement of Changes in Net Assets Available for Benefits**
**Year Ended December 31, 2010**

| | |
|---|---|
| Additions to net assets attributed to: | |
| Investment income: | |
| Net appreciation in fair value of investments | $ 129,031 |
| Interest income on notes receivable from participants | 937 |
| Contributions: | |
| Participant | 111,021 |
| Company | 51,878 |
| Rollover | 28,837 |
| | 191,736 |
| **Total additions** | 321,704 |
| Deductions from net assets attributed to: | |
| Benefits paid to participants | 5,250 |
| Administrative expenses | 8,257 |
| **Total deductions** | 13,507 |
| **Net increase** | 308,197 |
| Net assets available for benefits: | |
| Beginning of year | 887,990 |
| End of year | $ 1,196,187 |

See Notes to Financial Statements.

## Note 1. Plan Description

The following description of the Fortune Fish 401(k) 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 employees of O'Scannlain & Gorogianis LLC d/b/a Fortune Fish (the Company) who have completed six months of service, as defined. Prior to January 1, 2010 employees became eligible following the completion of one month of service. Eligible employees may become participants in the Plan on the first day of each quarter, following the completion of the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

**Contributions**: Each year, participants may contribute a percentage of pretax annual compensation, as defined in the Plan, up to the maximum amount allowed by law. 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 defined benefit or defined contribution plans. The Company may make a discretionary matching contribution determined each year by the Company. For 2010, the Company matching contribution was an amount equal to 50 percent of the participant's contribution not to exceed 4 percent of the participant's eligible compensation.

**Participant accounts**: Each participant's account is credited with the participant's contributions and Company discretionary matching contributions, if any, and an allocation of Plan earnings, and administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

**Vesting**: Participants are immediately vested in their voluntary contributions and rollover contributions plus actual earnings thereon. Vesting in the Company matching, plus actual earnings, is based on years of credited service. A participant is 100 percent vested after six years of credited service with 20 percent of the Company matching contributions being vested after the second year and an additional 20 percent each year thereafter.

**Notes receivable from participants**: Participants may borrow from their fund accounts to a maximum of the lesser of $50,000 or 50 percent of their vested balance, whichever is less. Loan terms range from one to five years but may be up to ten years if used for the purchase of a primary residence. Effective April 4, 2010 loans bear interest at the prime rate plus one percent. Prior to April 4, 2010, loans bore a reasonable rate of interest. The loans are secured by the balance in the participant's account. At December 31, 2010, the interest rates on outstanding loans ranged from 4.25 percent to 9.25 percent. Principal and interest are paid ratably through payroll deductions.

**Payment of benefits**: On termination of service, death, disability, retirement or other reasons, a participant may elect to receive a lump-sum distribution, as defined in the Plan, equal to the value of the participant's vested interest in his or her account.

**Investment options**: Participants may direct contributions plus actual earnings thereon into a variety of investment options as more fully described in the Plan's literature. Participants may change their investment options at any time.

**Forfeited accounts**: At December 31, 2010 and 2009, forfeited nonvested accounts totaled $3,607 and $2,902, respectively. Forfeitures shall be used first to pay administrative expenses and then to reduce Company contributions. Forfeitures of $229 were used to reduce Company contributions during 2010.

## Note 2. Significant Accounting Policies

**Basis of accounting**: The financial statements of the Plan are prepared on the accrual basis of accounting.

**Investment valuation and income recognition**: Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis. 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 treated as distributions based upon the terms of the plan document.

**Payment of benefits**: Benefits are recorded when paid.

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

**Administrative expenses**: Certain expenses of the Plan may be paid out of the assets of the Plan, to the extent that the Company does not pay such expenses. Expenses that relate solely to a specific participant account may be assessed against such participant account.

**New accounting pronouncements**: In January 2010, the Financial Accounting Standards Board (FASB) issued an amendment, *Fair Value Measurements and Disclosures – Improving Disclosures about Fair Value Measurements* (ASU 2010-06), which requires new disclosures regarding transfers in and out of Levels 1 and 2 and activity in Level 3 fair value measurements. It also clarifies existing disclosure requirements regarding the level of disaggregation in certain disclosures, inputs, and valuation techniques used in FASB ASC 820, *Fair Value Measurements and Disclosures*. The Plan adopted all of the requirements of this update on January 1, 2010. See Note 4 for the impact on the Plan's financial statement disclosures.

In September 2010, FASB issued an amendment, *Plan Accounting—Defined Contribution Pension Plans (Topic 962): Reporting Loans to Participants by Defined Contribution Pension Plans* (ASU 2010-25), which provides guidance on how loans to participants should be classified and measured by defined contribution pension plans. This amendment requires that participant loans be classified as notes receivable from participants, which are segregated from plan investments and measured at their unpaid principal balance plus any accrued but unpaid interest. This amendment was effective for periods ending after December 15, 2010, with early adoption permitted. This amendment requires retrospective application to all periods presented.

This amendment was adopted for the year ended December 31, 2009. There was no impact to the net assets as of December 31, 2009, as a result of the adoption.

### Note 2. Significant Accounting Policies (Continued)

**Pending accounting pronouncement**: In May 2011, the FASB issued Accounting Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair measurement guidance in GAAP and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statement disclosures.

**Subsequent events**: The Plan Administrator has evaluated subsequent events for potential recognition and/or disclosure April 5, 2012, the date the financial statements were available to be issued.

### Note 3. Information Certified and Provided by John Hancock Life Insurance Company (U.S.A.)

The following is a summary of the Plan's asset and income information as of December 31, 2010 and 2009, and for the year ended December 31, 2010, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the custodian and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the custodian that information provided to the Plan Administrator by the custodian related to the following assets and income is complete and accurate to the best of their knowledge. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets and income:

| | 2010 | 2009 |
|---|---|---|
| Shares of pooled separate accounts | $ 1,169,494 | $ 857,151 |
| Notes receivable from participants | $ 20,257 | $ 25,495 |
| Net appreciation in fair value of investments | $ 129,031 | |
| Interest income on notes receivable from participants | $ 937 | |

## Note 4. Fair Value Measurements

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 ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

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

If the asset or liability has a 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.

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.

*Shares of pooled separate accounts:* Valued at the total of the net asset value of shares of mutual funds and cash held by the accounts at year-end. The Plan's interest in the pooled separate accounts is valued based on the information reported by the investment advisor.

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 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 4. Fair Value Measurements (Continued)

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

| | Assets at Fair Value as of December 31, 2010 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Shares of pooled separate accounts: | | | | |
| Lifecycle portfolio | $ - | $ 98,044 | $ - | $ 98,044 |
| Lifestyle portfolio | - | 816,832 | - | 816,832 |
| Intermediate term bond | - | 156,657 | - | 156,657 |
| Inflation protected bond | - | 27,640 | - | 27,640 |
| World bond | - | 27,373 | - | 27,373 |
| Large blend | - | 6,106 | - | 6,106 |
| Large growth | - | 9,357 | - | 9,357 |
| Large value | - | 8,791 | - | 8,791 |
| Mid cap blend | - | 6,672 | - | 6,672 |
| Real estate | - | 1,643 | - | 1,643 |
| Foreign large blend | - | 9,629 | - | 9,629 |
| Natural resources | - | 750 | - | 750 |
| Total | $ - | $ 1,169,494 | $ - | $ 1,169,494 |

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

| | Assets at Fair Value as of December 31, 2009 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Shares of pooled separate accounts: | | | | |
| Lifecycle portfolio | $ - | $ 41,667 | $ - | $ 41,667 |
| Lifestyle portfolio | - | 620,117 | - | 620,117 |
| Intermediate term bond | - | 123,435 | - | 123,435 |
| Inflation protected bond | - | 27,323 | - | 27,323 |
| World bond | - | 20,944 | - | 20,944 |
| Large blend | - | 2,863 | - | 2,863 |
| Large growth | - | 5,101 | - | 5,101 |
| Large value | - | 4,732 | - | 4,732 |
| Mid cap blend | - | 2,954 | - | 2,954 |
| Real estate | - | 1,011 | - | 1,011 |
| Foreign large blend | - | 6,503 | - | 6,503 |
| Natural resources | - | 501 | - | 501 |
| Total | $ - | $ 857,151 | $ - | $ 857,151 |

## Note 4. Fair Value Measurements (Continued)

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using net asset value per share (or its equivalent) as of December 31, 2010 and 2009, respectively.

| | Fair Value December 31, | | Unfunded Commitment December 31, | | | |
|---|---|---|---|---|---|---|
| Investment | 2010 | 2009 | 2010 | 2009 | Redemption Frequency | Redemption Notice Period |
| Shares of pooled separate accounts: | | | | | | |
| Lifecycle portfolio (a) | $ 98,044 | $ 41,667 | $ - | $ - | Daily | None |
| Lifestyle portfolio (b) | 816,832 | 620,117 | - | - | Daily | None |
| Bond (c) | 211,670 | 171,702 | - | - | Daily | None |
| Large blend (d) | 6,106 | 2,863 | - | - | Daily | None |
| Large growth (e) | 9,357 | 5,101 | - | - | Daily | None |
| Large value (e) | 8,791 | 4,732 | - | - | Daily | None |
| Mid cap blend (d) | 6,672 | 2,954 | - | - | Daily | None |
| Real estate (f) | 1,643 | 1,011 | - | - | Daily | None |
| Foreign large blend (g) | 9,629 | 6,503 | - | - | Daily | None |
| Natural resources (h) | 750 | 501 | - | - | Daily | None |
| Total | $ 1,169,494 | $ 857,151 | $ - | $ - | | |

a) This category includes investments whose objective is to seek high total return until its target retirement date.

b) This category includes investments whose objective is to seek high level of current income and/or growth of capital.

c) This category seeks to achieve maximum total return, consistent with preservation of capital and prudent investment management. It traces the performance of the Barclays Capital Aggregate Bond Index, which broadly represents the U.S. investment – grade bond market.

d) This category includes investments whose objective is to achieve the approximate aggregate total return of a U.S. domestic equity market index.

e) This category includes investments whose objective is to achieve growth of capital.

f) This category includes investments that seek to achieve a combination of long-term capital appreciation and satisfactory current income.

g) This category includes investments whose objective is to achieve long-term capital growth by investing in securities of growing companies based primarily in Europe and the Pacific Basin.

h) This category includes investments seeking to achieve long-term total return.

### Note 5. Investments

The following table presents investments as of December 31, 2010 and 2009, representing five percent or more of the Plan's net assets available for benefits:

| | 2010 | 2009 |
|---|---|---|
| Shares of pooled separate accounts | | |
| John Hancock Life Insurance Company (U.S.A.) | | |
| Retirement Living - 2040 | $ 193,625 | $ 151,491 |
| Retirement Living - 2035 | 63,208 | 46,257 |
| Retirement Living - 2030 | 98,989 | 72,935 |
| Retirement Living - 2025 | 144,865 | 102,750 |
| Retirement Living - 2020 | 192,765 | 155,870 |
| Retirement Living - 2015 | 112,206 | 88,502 |
| Total Return Fund | 132,292 | 104,309 |

During 2010, the Plan's investments in shares of pooled separate accounts (including investments bought, sold and held during the year) appreciated in value by $129,031.

### Note 6. Related-Party Transactions

The Plan's investments are held and managed by John Hancock Life Insurance Company (U.S.A.), the custodian. These transactions, therefore, qualify as party-in-interest. Administrative expenses paid by the Plan to John Hancock Life Insurance Company (U.S.A.) were $2,902 for the year ended December 31, 2010.

Certain employees of the Company provide administrative and trustee services to the Plan. These employees do not receive compensation from the Plan for their services. Certain other expenses of the Plan are paid by the Company.

### Note 7. 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 and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

### Note 8. Tax Status

Effective January 1, 2010 the Plan adopted a Volume Submitter Profit Sharing Plan with CODA (the Prototype Plan) sponsored by Crowe Chizek and Company LLC. The Prototype Plan has received an opinion letter from the Internal Revenue Service (IRS) as to the Prototype Plan's qualified status. The Prototype Plan opinion letter has been relied upon by the Company. The Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

### Note 8. 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 organization has taken an uncertain position that more likely than not would 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 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 examinations for years prior to 2007.

### Note 9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2010 and 2009:

| | 2010 | 2009 |
|---|---|---|
| Net assets available for benefits per the financial statements | $ 1,196,187 | $ 887,990 |
| Shares of pooled separate accounts | 3,355 | 2,671 |
| Noninterest-bearing cash | - | 229 |
| Receivables: | | |
| Participant contributions | (1,930) | 148 |
| Employer contributions | (899) | 369 |
| Other | 964 | 878 |
| Notes receivable from participants | (20,257) | (25,495) |
| Participant loans | 20,257 | 25,495 |
| Net assets available for benefits per the Form 5500 | $ 1,197,677 | $ 892,285 |

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

| | 2010 |
|---|---|
| Net increase in net assets available for benefits per the financial statements | $ 308,197 |
| Participant contributions | (1,976) |
| Employer contributions | (1,436) |
| Benefit paid to participants or beneficiaries | 1 |
| Administrative expenses | 606 |
| Net increase in net assets available for benefits per the Form 5500 | $ 305,392 |

### 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. Late Deposits

During the period from January 1, 2009 through July 31, 2010, the Plan engaged in several prohibited transactions related to late deposits of participant deferrals and loan repayments totaling $23,507. Lost earnings on the late deposits have been calculated and were/will be deposited to the trust in March 2010, February 2011 and during 2012.

Fortune Fish 401(k) Plan

EIN: 36-4450195
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | | Shares of pooled separate accounts: | | |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Conservative | ** | $ 25,499 |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Moderate | ** | 7,114 |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Balanced | ** | 54,704 |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Growth | ** | 10,727 |
| * | John Hancock Life Insurance Company (U.S.A.) | Total Bond Fund | ** | 24,365 |
| * | John Hancock Life Insurance Company (U.S.A.) | Total Return Fund | ** | 132,292 |
| * | John Hancock Life Insurance Company (U.S.A.) | Real Return Bond Fund | ** | 27,640 |
| * | John Hancock Life Insurance Company (U.S.A.) | Global Bond Fund | ** | 27,373 |
| * | John Hancock Life Insurance Company (U.S.A.) | 500 Index Fund | ** | 6,106 |
| * | John Hancock Life Insurance Company (U.S.A.) | The Growth Fund of America | ** | 9,357 |
| * | John Hancock Life Insurance Company (U.S.A.) | Large Cap Value Fund | ** | 8,791 |
| * | John Hancock Life Insurance Company (U.S.A.) | Mid Cap Index Fund | ** | 6,672 |
| * | John Hancock Life Insurance Company (U.S.A.) | EuroPacific Growth Fund | ** | 9,629 |
| * | John Hancock Life Insurance Company (U.S.A.) | Natural Resources Fund | ** | 750 |
| * | John Hancock Life Insurance Company (U.S.A.) | Real Est. Securities Fund | ** | 1,643 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2010 | ** | 1,607 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2015 | ** | 112,206 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2020 | ** | 192,765 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2025 | ** | 144,865 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2030 | ** | 98,989 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2035 | ** | 63,208 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2040 | ** | 193,625 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2045 | ** | 9,567 |
| | | | | 1,169,494 |
| * | Participants | Participant loans, interest rates ranging from 4.25% to 9.25% | ** | 20,257 |
| | | | | $ 1,189,751 |

* Indicates party-in-interest transaction.
** Not applicable for participant-directed investments.

**Fortune Fish 401(k) Plan**

**FEIN: 36-4450195**
**Plan Number: 001**

**Schedule H, Line 4a - Schedule of Delinquent Participant Contributions**
**Year Ended December 31, 2010**

| Participant contributions transferred late to plan: $23,507 | Total that constitute prohibited non-exempt transactions: $23,507 | | | |
|---|---|---|---|---|
| [X] Check here if late participant loan repayments are included: | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | Total fully corrected under VFCP and PTE 2002-51 |
| 2009 | $ 8,606 | $ 2,329 | $ - | $ - |
| 2010 | $ 12,572 | $ - | $ - | $ - |

During the period from January 1, 2009 through July 31, 2010, the Plan engaged in several prohibited transactions related to late deposits of participant deferrals and loan repayments totaling $23,507. Lost earnings on the late deposits have been calculated and were/will be deposited to the trust in March 2010, February 2011 and during 2012.

Fortune Fish 401(k) Plan

EIN: 36-4450195
Plan Number: 001

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2010

| (a) | (b) Identity of issue, borrower, lessor or similar party | (c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value | (d) Cost | (e) Current value |
|---|---|---|---|---|
| | | Shares of pooled separate accounts: | | |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Conservative | ** | $ 25,499 |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Moderate | ** | 7,114 |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Balanced | ** | 54,704 |
| * | John Hancock Life Insurance Company (U.S.A.) | Lifestyle Growth | ** | 10,727 |
| * | John Hancock Life Insurance Company (U.S.A.) | Total Bond Fund | ** | 24,365 |
| * | John Hancock Life Insurance Company (U.S.A.) | Total Return Fund | ** | 132,292 |
| * | John Hancock Life Insurance Company (U.S.A.) | Real Return Bond Fund | ** | 27,640 |
| * | John Hancock Life Insurance Company (U.S.A.) | Global Bond Fund | ** | 27,373 |
| * | John Hancock Life Insurance Company (U.S.A.) | 500 Index Fund | ** | 6,106 |
| * | John Hancock Life Insurance Company (U.S.A.) | The Growth Fund of America | ** | 9,357 |
| * | John Hancock Life Insurance Company (U.S.A.) | Large Cap Value Fund | ** | 8,791 |
| * | John Hancock Life Insurance Company (U.S.A.) | Mid Cap Index Fund | ** | 6,672 |
| * | John Hancock Life Insurance Company (U.S.A.) | EuroPacific Growth Fund | ** | 9,629 |
| * | John Hancock Life Insurance Company (U.S.A.) | Natural Resources Fund | ** | 750 |
| * | John Hancock Life Insurance Company (U.S.A.) | Real Est. Securities Fund | ** | 1,643 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2010 | ** | 1,607 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2015 | ** | 112,206 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2020 | ** | 192,765 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2025 | ** | 144,865 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2030 | ** | 98,989 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2035 | ** | 63,208 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2040 | ** | 193,625 |
| * | John Hancock Life Insurance Company (U.S.A.) | Retirement Living 2045 | ** | 9,567 |
| | | | | 1,169,494 |
| * | Participants | Participant loans, interest rates ranging from 4.25% to 9.25% | ** | 20,257 |
| | | | | $ 1,189,751 |

* Indicates party-in-interest transaction.
** Not applicable for participant-directed investments.

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

**Plan Name** Fortune Fish 401(k) Plan **EIN:** 36-4450195
**Plan Sponsor's Name** OScannlain & Gorogianis LLC **PN:** 001

| | Total that Constitute Nonexempt Prohibitied Transactions | | | |
|---|---|---|---|---|
| Participant Contributions Transferred Late to Plan | Contributions Not Corrected | Contributions Corrected Outside VFCP | Contributions Pending Correction in VFCP | Total Fully Corrected Under VFCP and PTE 2002-51 |
| Check here if Late Participant Loan Repayments are included: [X] | 0 | 20,988 | 0 | 0 |