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 07/01/2010 and ending 06/30/2011

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
JOE'S STONE CRABS, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 07/01/1998

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

11 WASHINGTON AVE
MIAMI BEACH, FL 33139

2b Employer Identification Number (EIN) 59-0601879

2c Sponsor's telephone number 305-673-0365

2d Business code (see instructions) 722110

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.	04/16/2012	MARC FINE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")

JOES STONE CRABS, INC.

11 WASHINGTON AVE
MIAMI BEACH, FL 33139

3b Administrator's EIN
59-0601879

3c Administrator's telephone number
305-673-0365

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	362
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**	378
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	6
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	384
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	384
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	170
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	19
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2010

This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

A Name of plan
JOE'S STONE CRABS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500.
JOES STONE CRABS, INC.

D Employer Identification Number (EIN)
59-0601879

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	FL 51114	170	07/01/2010	06/30/2011

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
14664	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
FRYE FINANCIAL CENTER
20900 W DIXIE HWY
MIAMI, FL 33180

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
12696			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
DAVID B SCHULMAN
1000 CORPORATE DR STE 700
FT LAUDERDALE, FL 33334

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1968			3

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	4106564

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			7b	1595245
c	Additions: (1) Contributions deposited during the year	7c(1)	619251		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	47396		
	(4) Transferred from separate account	7c(4)	0		
	(5) Other (specify below)	7c(5)	0		
	▶				
	(6) Total additions			7c(6)	666647
d	Total of balance and additions (add **b** and **c(6)**)			7d	2261892
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	61237		
	(2) Administration charge made by carrier	7e(2)	7686		
	(3) Transferred to separate account	7e(3)	574141		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	643064
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	1618828

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

A Name of plan
JOE'S STONE CRABS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
JOES STONE CRABS, INC.

D Employer Identification Number (EIN)
59-0601879

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
52 60 63 64 67 68 72 99	CONTRACT ADMINISTRATOR	24153	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52 72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT DESTINATION RETIREMENT 2010 03-0532456	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52 72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT DESTINATION RETIREMENT INCOM 03-0532464	BASIS POINTS * PLAN ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MASSACHUSETTS MUTUAL LIFE INS. CO.	52 72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SELECT DESTINATION RETIREMENT 2020 03-0532467	BASIS POINTS * PLAN ASSETS

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2010

This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 07/01/2010 and ending 06/30/2011

A Name of plan
JOE'S STONE CRABS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
59-0601879

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BA RETIRESMART 2030

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-029	P	245513

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BC RETIRESMART IN RETIREMENT

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-030	P	40008

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BE RETIRESMART 2040

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-031	P	50005

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-BP RETIRESMART 2020

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-032	P	178408

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CA MAIN ST. SMALL & MID CAP

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-203	P	43918

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-CM CADENCE CAPITAL APPREC

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-409	P	284142

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-DH PREMIER HIGH YIELD

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
04-1590850-274	P	9968

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-J8 RETIRESMART 2010

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

c EIN-PN 04-1590850-256	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16801

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-N5 PREMIER MAIN STREET

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

c EIN-PN 04-1590850-072	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 488927

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-N9 CHAMPION INCOME

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

c EIN-PN 04-1590850-076	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-ND PREMIER GLOBAL

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

c EIN-PN 04-1590850-079	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 313972

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NH GLOBAL OPPORTUNITIES

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

c EIN-PN 04-1590850-161	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 133921

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-NT PREMIER DISCIPLINED VAL

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

c EIN-PN 04-1590850-162	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53690

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-SD SEL GR OPPORTNTS

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

c EIN-PN 04-1590850-106	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66667

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

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

c EIN-PN 04-1590850-167	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14269

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

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

c EIN-PN 04-1590850-109	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4469

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-VI LEVERAGED CO STCK

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

c EIN-PN 04-1590850-363	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 257695

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W3 EQUITY DIVIDEND INCOME

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

c EIN-PN 04-1590850-115	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 249850

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-W9 SELECT MID CAP GR II

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

c EIN-PN 04-1590850-121	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 421299

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WR INT'L NEW DISCOVERY

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

c EIN-PN 04-1590850-231	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 211221

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-WT MID CAP CORE EQUITY

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

c EIN-PN 04-1590850-233	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 75602

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

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

c EIN-PN 04-1590850-236	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 141307

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

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

c EIN-PN 04-1590850-193	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 203109

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

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

c EIN-PN 04-1590850-133	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 599302

a Name of MTIA, CCT, PSA, or 103-12 IE: SIA-Y PREM INFLAT-PROT AND INCM

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

c EIN-PN 04-1590850-183	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2501

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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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 07/01/2010 and ending 06/30/2011

A Name of plan
JOE'S STONE CRABS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
JOES STONE CRABS, INC.

D Employer Identification Number (EIN)
59-0601879

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	2806856	4106564
(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)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	1595245	1618828
(15) Other	1c(15)	0	0

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	4402101	5725392
	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	4402101	5725392

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)	139638	
	(B) Participants	2a(1)(B)	479613	
	(C) Others (including rollovers)	2a(1)(C)	0	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		619251
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	0	
	(F) Other	2b(1)(F)	47396	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		47396
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	0	
	(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		823646
(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)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1490293
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	142849	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		142849
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	1300	
(3) Investment advisory and management fees	2i(3)	22853	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		24153
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		167002
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1323291
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: GOLDSTEIN SCHECHTER KOCH (2) EIN: 65-0209137

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
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 07/01/2010 and ending 06/30/2011

A Name of plan
JOE'S STONE CRABS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
JOES STONE CRABS, INC.

D Employer Identification Number (EIN)
59-0601879

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-1590850

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):

Joe's Stone Crabs, Inc.
401(K) Plan

Financial Statements
Years Ended June 30, 2011 and 2010



Goldstein Schechter Koch
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Goldstein Schechter Koch
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Independent Auditors' Report

To the Plan Administrator of
Joe's Stone Crabs, Inc. 401(K) Plan

We were engaged to audit the accompanying statements of net assets available for benefits (modified cash basis) of Joe's Stone Crabs, Inc. 401(K) Plan (the "Plan") as of June 30, 2011 and 2010 and the related statements of changes in net assets available for benefits (modified cash basis) for the years then ended and the supplemental Schedule H, line 4i - Schedule of Assets (Held at End of Year) (modified cash basis), as of June 30, 2011. These financial statements and schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 8, which was certified by Massachusetts Mutual Life Insurance Company, the recordkeeper of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the plan administrator that the recordkeeper holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the recordkeeper as of and for the years ended June 30, 2011 and 2010, that the information provided to the plan administrator by the recordkeeper is complete and accurate.

As described in Note 2, these financial statements and supplemental schedule were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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 schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the recordkeeper, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Goldstein Schechter Koch, P.A.

Coral Gables, Florida
April 6, 2012

2121 Ponce de Leon Blvd. - 11th Floor • Coral Gables, FL 33134
Phone: (305) 442-2200 • Fax: (305) 444-0880
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Joe's Stone Crabs, Inc. 401(K) Plan

Statements of Net Assets Available for Benefits - Modified Cash Basis
June 30, 2011 and 2010

	2011	2010
Assets		
Investments, at fair value:		
Guaranteed investment account	$ 1,793,723	$ 1,692,320
Pooled separate accounts	4,106,564	2,806,856
Net assets reflecting investments at fair value	5,900,287	4,499,176
Adjustment from fair value to contract value for fully benefit-responsive guaranteed investment account	(174,895)	(97,075)
Net assets available for benefits	$ 5,725,392	$ 4,402,101

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

Joe's Stone Crabs, Inc. 401(K) Plan

Statements of Changes in Net Assets Available for Benefits - Modified Cash Basis
For the Years Ended June 30, 2011 and 2010

	2011	2010
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ 823,646	$ 358,816
Interest	47,396	42,657
Total investment income	871,042	401,473
Contributions:		
Employer's	139,638	122,448
Participants'	479,613	428,402
Total contributions	619,251	550,850
Total additions	1,490,293	952,323
Deductions from net assets attributed to:		
Benefits paid to participants	142,849	151,655
Administrative expenses	24,153	30,896
Total deductions	167,002	182,551
Net increase	1,323,291	769,772
Net assets available for benefits:		
Beginning of year	4,402,101	3,632,329
End of year	$ 5,725,392	$ 4,402,101

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

Note 1 - Description of the Plan

The following description of the Joe's Stone Crabs, Inc. 401(K) Plan (the "Plan") provides general information regarding the Plan. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of Joe's Stone Crabs, Inc., Stone Crabs, Inc. and Ernest Hamilton Stone Crabs, Inc. (collectively, "the Company"). There are no age or service eligibility requirements to enter the Plan and employees can enter on January 1st or July 1st of each year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and commenced on July 1, 1998. The Plan Administrator is Joe's Stone Crabs, Inc.

Contributions

Participants may elect to contribute up to 100% of their pre-tax annual compensation as defined by the Plan, up to the maximum amount allowed by the Internal Revenue Code. Participants can rollover distributions from a qualified plan. Each participant self-directs their accounts by selecting from various investment options offered by the Plan. The Plan currently offers 24 pooled separate investment accounts and a guaranteed investment account as investment options for participants.

The Company can make a discretionary percentage qualified matching contribution to the Plan. For the fiscal years ending June 30, 2011 and 2010, the matching contribution was 35% of the first 8% of the participant's compensation. The Company may also make additional profit-sharing contributions for any Plan year at its discretion, which will be allocated to those participants employed at the end of the Plan year. For the fiscal years ended June 30, 2011 and 2010, the Company has not made any additional contributions.

Investments

The Plan's assets are held under a group annuity contract issued by Massachusetts Mutual Life Insurance Company ("MassMutual"). No plan assets are held outside of this contract.

Participants' Accounts

Each participant's account is credited with the participant's contributions, the employer's contributions, and an allocation of the Plan's earnings (losses) and charged with an allocation of administrative expenses. Allocations of the Plan's earnings (losses) are based on the participants' account balances as a percentage of all participants' account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are 100% vested in both their own contributions and the Company's discretionary qualified matching contributions plus actual earnings thereon. Vesting in the employer additional profit sharing contributions is based on years of continuous service (a participant becomes 20% vested after 2 years and vests an additional 20% per annum until fully vested after six years).

Note 1 - Description of the Plan - continued

Payment of Benefits

Payments of benefits by reason of death, termination or retirement are made in accordance with the Plan's provisions. Upon termination, a Plan's participant will receive the amounts allocated to his or her account in which he or she is vested. A participant may elect to receive a lump-sum payment or monthly installments over a period not to exceed the participant's assumed life expectancy.

The Plan allows for in-service withdrawals of participant's vested amounts based on financial hardship, as defined by the Plan.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles, and is an acceptable method of reporting under Department of Labor regulations. The modified cash basis of accounting utilizes the cash basis of accounting while carrying investments at fair value and recording investment income (loss) on the accrual basis. Consequently, contributions are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. As of June 30, 2011, $2,889 of employee contributions and $755 of employer contributions for the plan year ended June 30, 2011 had not been remitted to the Plan. As of June 30, 2010, all employee and employer contributions for the plan year ended June 30, 2010 had been remitted to the Plan. Under U.S. generally accepted accounting principles, these amounts would have been reflected as accounts receivable.

Guaranteed investment accounts, provided through a group annuity contract, which are held by a defined contribution plan, are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive guaranteed investment accounts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The statement of net assets available for benefits presents the fair value of the guaranteed investment account as well as the adjustment of the fully benefit-responsive guaranteed investment account from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported 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 3 for discussion on fair value measurements.

Note 2 - Summary of Significant Accounting Policies - continued

Investment Valuation and Income Recognition - continued

Purchases and sales of securities are recorded on a 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.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative expenses are paid by the Company; investment expenses are paid directly by the Plan.

Subsequent Events

Plan's management has evaluated subsequent events through April 6, 2012, the date which the financial statements were available to be issued.

Note 3 - Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statements of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

ASC 820, *Fair Value Measurements and Disclosures,* establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs (other than quoted prices within Level 1) are observable for the asset, either directly or indirectly, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. No Level 1 inputs were available to the Plan, and Level 3 inputs were only used when Level 2 inputs were not available.

Level 2 Fair Value Measurements

The net asset value of the pooled separate accounts is not publicly-quoted priced in an active market. The net asset value of the pooled accounts is based on the market value of its underlying investments. These investments have level 1 and 2 pricing inputs, including quoted prices for similar assets in active or non-active markets. Fair value is determined by an independent pricing service based on the level 1 and level 2 inputs.

Note 3 - Fair Value Measurements - continued

Level 3 Fair Value Measurements

The guaranteed investment account consists primarily of high quality fixed-income investments including public and private bonds, bank loans, commercial and residential mortgages, private equity short term instruments, among other investments which are not actively traded in a market and for which observable inputs are not available. Thus, the fair value of the guaranteed investment account is determined by MassMutual utilizing the liquidation-value method, which is based on an actuarial formula as defined under the terms of the contract.

The following tables set forth, by level within fair value hierarchy, the Plan's investments at fair value as of June 30, 2011 and 2010:

		Fair Value Measurements At Reporting Date Using:	
	Fair Value	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
June 30, 2011			
Guaranteed investment account	**$ 1,793,723**	**$ -**	**$ 1,793,723**
Pooled separate accounts:			
Large-Cap	**1,756,846**	**1,756,846**	**-**
Mid-Cap	**754,596**	**754,596**	**-**
Small-Cap	**185,225**	**185,225**	**-**
Fixed income	**215,579**	**215,579**	**-**
International	**659,114**	**659,114**	**-**
Target date	**490,727**	**490,727**	**-**
Other	**44,477**	**44,477**	**-**
Total pooled separate accounts	**4,106,564**	**4,106,564**	**-**
Total assets at fair value	**$ 5,900,287**	**$ 4,106,564**	**$ 1,793,723**
June 30, 2010			
Guaranteed investment account	$ 1,692,320	$ -	$ 1,692,320
Pooled separate accounts:			
Large-Cap	1,281,639	1,281,639	-
Mid-Cap	427,531	427,531	-
Small-Cap	112,009	112,009	-
Fixed income	191,317	191,317	-
International	401,358	401,358	-
Target date	357,801	357,801	-
Other	35,201	35,201	-
Total pooled separate accounts	2,806,856	2,806,856	-
Total assets at fair value	$ 4,499,176	$ 2,806,856	$ 1,692,320

Note 3 - Fair Value Measurements - continued

The following tables reconcile the beginning and ending balances of fair value measurements using significant unobservable inputs (Level 3) of the guaranteed investment account with insurance company for years ended June 30, 2011 and 2010.

	Guaranteed Investment Account
Year ended June 30, 2011	
Beginning balance	**$ 1,692,320**
Change in unrealized appreciation	**1,871,542**
Purchases, sales, issuances and settlements (net)	**(1,770,139)**
Ending balance	**$ 1,793,723**

	Guaranteed Investment Account
Year ended June 30, 2010	
Beginning balance	$ 1,340,707
Change in unrealized appreciation	78,264
Purchases, sales, issuances and settlements (net)	273,349
Ending balance	$ 1,692,320

Note 4 - Investments

At June 30, 2011 and 2010 investments that individually represent 5% or more of the Plan's net assets are as follows:

	2011	2010
Guaranteed Investment Account, at contract value	**$ 1,618,828**	$ 1,595,245
Pooled Separate Accounts:		
Select Indexed Equity (Northern Trust)	**599,302**	445,045
Premier Main Street Fund (OFI Inst)	**488,927**	347,807
Select Mid Cap Growth II (TRP/Frontier)	**421,299**	240,059
Premier Global (OFI)	**313,972**	-

During 2011 and 2010, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by $823,646 and $358,816, respectively.

Note 5 - Investment Contract with Insurance Company

The Plan has a guaranteed interest account provided through a benefit-responsive investment contract with Mass Mutual Retirement Services (MassMutual). Under the terms of the contract, a crediting rate is established for amounts invested in the guaranteed investment account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract is included in the financial statements at contract value as reported to the Plan by MassMutual. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

As described in note 2, because the guaranteed investment account is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the Net Assets Available for Benefits attributable to the guaranteed investment account.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the guaranteed investment account at June 30, 2011 and 2010 was $1,793,723 and $1,692,320 respectively. The crediting interest rate is based on a formula agreed upon with the issuer. Such interest rates are reviewed semi-annually.

The average yields for the years ended June 30, are as follows:

	2011	2010
Average yields:		
Based on actual earnings	**2.72%**	2.81%
Based on interest rate credited to participants	**2.72%**	2.81%

Note 6 - Tax Status

The prototype plan adopted by the Plan received its latest favorable opinion letter from the IRS on May 5, 2009, which stated that the Plan as then designed, qualifies under section 401(a) of the Internal Revenue Code. The Plan has not received a determination letter specific to the Plan itself, however, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes is included in the Plan's financial statements.

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 if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of June 30, 2011 there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress. The plan administrator believes that the Plan is no longer subject to income tax examinations for years prior to June 30, 2008.

Note 7 - Related Party Transactions

Certain Plan investments are units of investment funds managed by MassMutual, the recordkeeper of the Plan and, therefore, these transactions qualify as party-in-interest.

Note 8 - Information Prepared and Certified by the Recordkeeper

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that was prepared and certified to as complete and accurate by the recordkeeper as of June 30:

	2011	2010
Investments, at fair value:		
Guaranteed Investment Account	$ 1,793,723	$ 1,692,320
Pooled Separate Accounts	4,106,564	2,806,856
Investment income	871,042	401,473

Note 9 - Plan Termination

Although the Company has not expressed any intent to terminate the Plan, it reserves 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% vested in their accounts and the account balances will be distributed to participants in accordance with the terms of the Plan.

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 statement of net assets available for benefits.

Supplemental Schedule

Joe's Stone Crabs, Inc. 401(K) Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year) - Modified Cash Basis
EIN: 59-0601879 - PN 003
June 30, 2011

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost (1)	(e) Current Value
*	MassMutual	Insurance Company General - Guaranteed Investment Account		$ 1,618,828
*	MassMutual	Pooled Separate Account - Retire Smart in Retirement		40,008
*	MassMutual	Pooled Separate Account - Retire Smart 2020		178,408
*	MassMutual	Pooled Separate Account - Retire Smart 2030		245,513
*	MassMutual	Pooled Separate Account - Retire Smart 2040		50,005
*	MassMutual	Pooled Separate Account - Equity Income II (Fidelity)		249,850
*	MassMutual	Pooled Separate Account - Select Indexed Equity (Northern Trust)		599,302
*	MassMutual	Pooled Separate Account - Premier Main Street Fund (OFI Inst)		488,927
*	MassMutual	Pooled Separate Account - Select Mid Cap Growth II (TRP/Frontier)		421,299
*	MassMutual	Pooled Separate Account - Premier Global (OFI)		313,972
*	MassMutual	Pooled Separate Account - Global Opportunities (OFI)		133,921
*	MassMutual	Pooled Separate Account - Government Money Market (Babson Capital)		4,469
*	MassMutual	Pooled Separate Account - International New Discovery (MFS)		211,221
*	MassMutual	Pooled Separate Account - Leveraged Common Stock (Fidelity Advisor)		257,694
*	MassMutual	Pooled Separate Account - Main Street Small & Mid Cap (OFI)		43,918
*	MassMutual	Pooled Separate Account - Mid Cap Core Equity (Invesco)		75,602
*	MassMutual	Pooled Separate Account - Premier Inflation - Protected and Income Fund (Babson Capital)		2,501
*	MassMutual	Pooled Separate Account - Premier Disciplined Value (Babson Capital)		53,690
*	MassMutual	Pooled Separate Account - Select Growth Opportunities Fund (Sands/Delaware)		66,667
*	MassMutual	Pooled Separate Account - Select Value Equity Fund (Pyramis)		14,269
*	MassMutual	Pooled Separate Account - Select PIMCOTotal Return		203,110
*	MassMutual	Pooled Separate Account - Growth (Baron)		141,307
*	MassMutual	Pooled Separate Account - Retire Smart 2010		16,801
*	MassMutual	Pooled Separate Account - Cadence Capital Appreciation Fund (Managers)		284,142
*	MassMutual	Pooled separate account - Premier High Yield (Babson)		9,968
				$ 5,725,392

* Represents a party-in-interest to the Plan.
(1) Cost omitted for participant-directed investments



Goldstein Schechter Koch
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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www.gskcpas.com

A Name of Plan	B Three-digit plan Number
Joe's Stone Crabs, Inc. 401(k) Plan	**003**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Joe's Stone Crabs, Inc.	**590601879**

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

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest,collateral, par, or maturity value	(d) Cost	(e) Current Value
*	MassMutual	Guaranteed Interest Account	1,618,826	1,618,826
*	MassMutual	Holding Account (GIA)	1	1
*	MassMutual	SIA-BA	190,912	245,513
*	MassMutual	SIA-BC	32,738	40,008
*	MassMutual	SIA-BE	39,904	50,005
*	MassMutual	SIA-BP	143,462	178,408
*	MassMutual	SIA-CA	36,361	43,918
*	MassMutual	SIA-CM	269,936	284,142
*	MassMutual	SIA-DH	9,766	9,968
*	MassMutual	SIA-J8	14,079	16,801
*	MassMutual	SIA-N5	409,524	488,927
*	MassMutual	SIA-N9	0	0
*	MassMutual	SIA-ND	255,367	313,972
*	MassMutual	SIA-NH	108,695	133,921
*	MassMutual	SIA-NT	50,965	53,690
*	MassMutual	SIA-SD	56,808	66,667
*	MassMutual	SIA-SW	12,880	14,269
*	MassMutual	SIA-U	4,448	4,469
*	MassMutual	SIA-VI	233,076	257,695
*	MassMutual	SIA-W3	216,541	249,850
*	MassMutual	SIA-W9	316,978	421,299
*	MassMutual	SIA-WR	177,583	211,221
*	MassMutual	SIA-WT	66,127	75,602
*	MassMutual	SIA-WY	107,820	141,307
*	MassMutual	SIA-WZ	173,562	203,109
*	MassMutual	SIA-X	494,015	599,302
*	MassMutual	SIA-Y	2,127	2,501

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 07/01/2010 and ending 06/30/2011

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ___

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
Joe's Stone Crabs, Inc. 401(K) Plan

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 07/01/1998

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
Joes Stone Crabs, Inc.

11 Washington Avenue

Miami Beach FL 33139-7323

2b Employer Identification Number (EIN) 59-0601879

2c Sponsor's telephone number 305-673-0365

2d Business code (see instructions) 722110

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			MARC FINE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
Joes Stone Crabs, Inc.

11 Washington Avenue

Miami Beach FL 33139-7323

3b Administrator's EIN
59-0601879

3c Administrator's telephone number
305-673-0365

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	362
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**	378
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	6
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	384
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	384
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	170
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	19
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

A Name of Plan	B Three-digit plan Number
Joe's Stone Crabs, Inc. 401(k) Plan	**003**
C Plan sponsor's name as shown on line 2a of Form 5500	**D Employer Identification Number**
Joe's Stone Crabs, Inc.	**590601879**

Schedule C Formula Description and/or EIC Statement Description

Service Provider Name	Service Provider EIN	Service Provider Address	Formula / EIC Statement
Baron Capital Group	133806818		MassMutual provided the Plan with the required written disclosure for Management Fees received by Baron Capital Group with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY).
Baron Capital Group	133806818		MassMutual provided the plan with the required written disclosure for Other Fees received by Baron Capital Group with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY).
Fidelity Investments	043095387		MassMutual provided the Plan with the required written disclosure for Management Fees received by Fidelity Investments with respect to the mutual fund underlying the Equity Income II (Fidelity) separate account (SIA-W3).
Fidelity Investments	043095387		MassMutual provided the plan with the required written disclosure for Other Fees received by Fidelity Investments with respect to the mutual fund underlying the Equity Income II (Fidelity) separate account (SIA-W3).
Fidelity Investments	043533877		MassMutual provided the Plan with the required written disclosure for Management Fees received by Fidelity Investments with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Fidelity Investments	043533877		MassMutual provided the plan with the required written disclosure for Other Fees received by Fidelity Investments with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Invesco	946602729		MassMutual provided the Plan with the required written disclosure for Management Fees received by Invesco with respect to the mutual fund underlying the Mid Cap Core Equity (Invesco) separate account (SIA-WT).
Invesco	946602729		MassMutual provided the plan with the required written disclosure for Other Fees received by Invesco with respect to the mutual fund underlying the Mid Cap Core Equity (Invesco) separate account (SIA-WT).
Managers Funds	330434037		MassMutual provided the Plan with the required written disclosure for Management Fees received by Managers Funds with respect to the mutual fund underlying the Cadence Capital Apprec (Managers) separate account (SIA-CM).
Managers Funds	330434037		MassMutual provided the plan with the required written disclosure for Other Fees received by Managers Funds with respect to the mutual fund underlying the Cadence Capital Apprec (Managers) separate account (SIA-CM).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Premier Enh Index Value (Babson) separate acct (SIA-NT).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Premier Global (OFI) separate acct (SIA-ND).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Premier Main Street (OFI Inst) separate acct (SIA-N5).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Sel Aggressive Gr (Snds/Delwr) separate acct (SIA-SD).
Massachusetts Mutual Life Insurance Company	041590850		MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund

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		underlying the Select Destination Retirement 2010 (SIA-J8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Destination Retirement 2020 (SIA-BP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Destination Retirement 2030 (SIA-BA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Destination Retirement 2040 (SIA-BE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Destination Retirement Income (SIA-BC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frntr) separate acct (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan the required written disclosure for soft dollar compensation received by MassMutual & any affiliates (if applicable) with respect to the mutual fund underlying the Select Value Equity (Pyramis) separate acct (SIA-SW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Cadence Capital Apprec (Managers) separate account (SIA-CM).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Equity Income II (Fidelity) separate account (SIA-W3).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Mid Cap Core Equity (Invesco) separate account (SIA-WT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to the mutual fund underlying the Select PIMCO Total Return (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual.
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Prem Inflat-Prot and Incm (Babson) separate account (SIA-Y).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Enh Index Value (Babson) separate account (SIA-NT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Global (OFI) separate account (SIA-ND).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Premier Main Street (OFI Inst) separate account (SIA-N5).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Sel Aggressive Gr (Sands/Delaware) separate account (SIA-SD).
Massachusetts Mutual Life Insurance	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees

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Company		received by MassMutual with respect to the mutual fund underlying the Select Indexed Eqty (Northrn Trust) separate account (SIA-X).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select PIMCO Total Return (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to the mutual fund underlying the Select Value Equity (Pyramis) separate account (SIA-SW).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (1 basis points * plan assets) with respect to the mutual fund underlying the Premier Enh Index Value (Babson) separate account (SIA-NT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Select Indexed Eqty (Northrn Trust) separate account (SIA-X).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (21 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2030 (SIA-BA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (22 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2020 (SIA-BP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (22 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2040 (SIA-BE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (26 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2010 (SIA-J8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (27 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement Income (SIA-BC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (27 basis points * plan assets) with respect to the mutual fund underlying the Select Mid Cap Gr II (TRP/Frontier) separate account (SIA-W9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Administrative Fees of (7 basis points * plan assets) with respect to the mutual fund underlying the Select PIMCO Total Return (SIA-WZ).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (13 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2020 (SIA-BP).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (13 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2030 (SIA-BA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2040 (SIA-BE).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (17 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement Income (SIA-BC).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (18 basis points * plan assets) with respect to the mutual fund underlying the Select Destination Retirement 2010 (SIA-J8).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Management Fees of (50 basis points * plan assets) with respect to the Government Money Market (Babson) separate account (SIA-U).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to the mutual fund underlying the Leveraged Co Stck(Fidelity Advisor) separate account (SIA-VI).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Equity Income II (Fidelity) separate account (SIA-W3).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Growth (Baron) separate account (SIA-WY).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to the mutual fund underlying the Cadence Capital Apprec (Managers) separate account (SIA-CM).

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Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to the mutual fund underlying the Champion Income (OFI) separate account (SIA-N9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to the mutual fund underlying the Global Opportunities (OFI) separate account (SIA-NH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (24 basis points * plan assets) with respect to the mutual fund underlying the Main St. Small & Mid Cap (OFI) separate account (SIA-CA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to the mutual fund underlying the Mid Cap Core Equity (Invesco) separate account (SIA-WT).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Champion Income (OFI) separate account (SIA-N9).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Global Opportunities (OFI) separate account (SIA-NH).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Supplemental Fees of (14 basis points * plan assets) with respect to the mutual fund underlying the Main St. Small & Mid Cap (OFI) separate account (SIA-CA).
Massachusetts Mutual Life Insurance Company	041590850	MassMutual received estimated Wrap Fees of (25 basis points * plan assets) with respect to the Equity Income II (Fidelity) separate account (SIA-W3).
MFS	043379729	MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
MFS	043379729	MassMutual provided the plan with the required written disclosure for Other Fees received by MFS with respect to the mutual fund underlying the Int'l New Discovery (MFS) separate account (SIA-WR).
OppenheimerFunds	136918880	MassMutual provided the Plan with the required written disclosure for Management Fees received by OppenheimerFunds with respect to the mutual fund underlying the Champion Income (OFI) separate account (SIA-N9).
OppenheimerFunds	136918880	MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Champion Income (OFI) separate account (SIA-N9).
OppenheimerFunds	841501338	MassMutual provided the Plan with the required written disclosure for Management Fees received by OppenheimerFunds with respect to the mutual fund underlying the Main St. Small & Mid Cap (OFI) separate account (SIA-CA).
OppenheimerFunds	841501338	MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Main St. Small & Mid Cap (OFI) separate account (SIA-CA).
OppenheimerFunds	931036175	MassMutual provided the Plan with the required written disclosure for Management Fees received by OppenheimerFunds with respect to the mutual fund underlying the Global Opportunities (OFI) separate account (SIA-NH).
OppenheimerFunds	931036175	MassMutual provided the plan with the required written disclosure for Other Fees received by OppenheimerFunds with respect to the mutual fund underlying the Global Opportunities (OFI) separate account (SIA-NH).

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