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), 6057(b), 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

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

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
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 12/01/2006

2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan)

4FRONT ENGINEERED SOLUTIONS, INC.

1612 HUTTON DR., STE 140
CARROLLTON, TX 75006

2b Employer Identification Number (EIN) 39-0866333

2c Sponsor's telephone number 972-236-2450

2d Business code (see instructions) 332900

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.	07/30/2012	SEVE CARNERA
	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")
4FRONT ENGINEERED SOLUTIONS, INC.

1612 HUTTON DR., STE 140
CARROLLTON, TX 75006

3b Administrator's EIN
39-0866333

3c Administrator's telephone number
972-236-2450

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**	342
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**	320
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	22
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	342
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	
f	Total. Add lines **6d** and **6e**	**6f**	342
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	308
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2S 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)		Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2011** **This Form is Open to Public Inspection.**

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
4FRONT ENGINEERED SOLUTIONS, INC.

D Employer Identification Number (EIN)
39-0866333

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

NATIONWIDE
ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(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)

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19	RECORDKEEPER	46604	Yes [X] No [ ]	Yes [X] No [ ]	910	Yes [ ] No [X]

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

CECILCO

14881 QUORUM DRIVE, SUITE 340
DALLAS, TX 75254

(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?
13 17	ADMINISTRATOR	8970	Yes [X] No [ ]	Yes [ ] No [X]	16319	Yes [ ] No [X]

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

PROSPERA FINANCIAL

5429 LBJ FREEWAY
SUITE 400
DALLAS, TX 75240

(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?
27 52	BROKER DEALER	0	Yes [X] No [ ]	Yes [ ] No [X]	16933	Yes [ ] No [X]

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)

(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
NATIONWIDE	15	910

(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.
CECILCO 14881 QUORUM DRIVE SUITE 340 DALLAS, TX 75254	RECORDKEEPING

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
CECILCO	13	16319

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	THIRD PARTY ADMINISTRATOR

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
PROSPERA	52 27	16933

(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.
NATIONWIDE ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	INVESTMENT ADVISORY FEE

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

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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 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

2011

This Form is Open to Public Inspection

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
4FRONT ENGINEERED SOLUTIONS, INC.

D Employer Identification Number (EIN)
39-0866333

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	5032260	
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)	140352	195938
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	825	5993930
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	5173437	6189868
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		35066
k	Total liabilities (add all amounts in lines 1g through1j)	1k		35066
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	5173437	6154802

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)		
	(B) Participants	2a(1)(B)	1182528	
	(C) Others (including rollovers)	2a(1)(C)	139731	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1322259
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)	8787	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		8787
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		
	(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)		

			(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)		
	(6) Net investment gain (loss) from common/collective trusts	2b(6)		
	(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
	(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
	(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
	(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-88260
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		1242786
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	190794	
	(2) To insurance carriers for the provision of benefits	2e(2)		
	(3) Other	2e(3)	576	
	(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		191370
f	Corrective distributions (see instructions)	2f		35066
g	Certain deemed distributions of participant loans (see instructions)	2g		1734
h	Interest expense	2h		
i	Administrative expenses: **(1)** Professional fees	2i(1)		
	(2) Contract administrator fees	2i(2)		
	(3) Investment advisory and management fees	2i(3)	33251	
	(4) Other	2i(4)		
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		33251
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		261421
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		981365
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: BDO USA, LLP **(2)** EIN: 13-5381590

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		2000000
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

2011

This Form is Open to Public Inspection.

For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan
4FRONT ENGINEERED SOLUTIONS 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
4FRONT ENGINEERED SOLUTIONS, INC.

D Employer Identification Number (EIN)
39-0866333

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): 31-4156830

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 (include any prior year accumulated funding deficiency not waived) **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 or other authority 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. 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): _____

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):

4Front Engineered Solutions, Inc. 401(k) Plan

Financial Statements
and Supplemental Schedule
As of December 31, 2011 and 2010
and for the year ended December 31, 2011

The report accompanying these financial statements was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

4Front Engineered Solutions, Inc. 401(k) Plan

Financial Statements
and Supplemental Schedule
As of December 31, 2011 and 2010
and for the year ended December 31, 2011

4Front Engineered Solutions, Inc. 401(k) Plan
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BDO

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Fax: 214-953-0722
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700 North Pearl
Suite 2000
Dallas, Texas 75201

Independent Auditors' Report

To the Participants and the Plan Administrator of the
4Front Engineered Solutions, Inc. 401(k) Plan
Carrollton, TX

We were engaged to audit the financial statements of the 4Front Engineered Solutions, Inc. 401(k) Plan (the "Plan") as of December 31, 2011 and 2010 and for the year ended December 31, 2011 and the supplemental schedule as of December 31, 2011 as listed in the accompanying table of contents. These financial statements and supplemental 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 4, which was certified by Nationwide Financial Services, Inc. (the "Trustee"), 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 Trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the Trustee as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the Plan administrator by the Trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Trustee, 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.

BDO USA, LLP

Dallas, Texas
July 23, 2012

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Financial Statements

4Front Engineered Solutions, Inc. 401(k) Plan
Statements of Net Assets Available for Plan Benefits

December 31,	2011	2010
Assets		
Investments at fair value:		
Cash	$ -	$ 5,032,260
Mutual funds		
Specialty	403,459	-
International Stocks	984,873	-
Small-Cap Stocks	483,374	197
Mid-Cap Stocks	122,880	-
Large-Cap Stocks	1,601,181	-
Balanced	1,083,576	628
Bonds	1,286,560	-
Money Market	28,027	-
Total investments	5,993,930	5,033,085
Receivables		
Participant contributions	-	37,608
Notes receivable from participants	195,938	140,352
Total receivables	195,938	177,960
Total assets	6,189,868	5,211,045
Liabilities		
Amounts payable for excess contributions	35,066	-
Total liabilities	35,066	-
Net assets available for plan benefits	$ 6,154,802	$ 5,211,045

See accompanying notes to financial statements.

4Front Engineered Solutions, Inc. 401(k) Plan
Statement of Changes in Net Assets Available for Plan Benefits

Year ended December 31,		2011
Additions		
Investment loss:		
Net depreciation in investments	$	(88,260)
Total investment loss		(88,260)
Interest on participant notes receivable		8,787
Contributions:		
Participant contributions		1,144,920
Rollover contributions		139,731
Total contributions		1,284,651
Total additions		1,205,178
Deductions		
Benefits paid to participants		228,170
Administrative expenses		33,251
Total deductions		261,421
Net increase		943,757
Net assets available for plan benefits, beginning of year		5,211,045
Net assets available for plan benefits, end of year	$	6,154,802

See accompanying notes to financial statements.

1. Plan Description

The following description of 4Front Engineered Solutions Inc. 401(k) Plan (the "Plan"), provides only general information. Participants should refer to the Plan agreement or Summary Plan Description for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan of 4Front Engineered Solutions, Inc. (the "Company" or "Employer"). Employees over the age of 18 are eligible to participate in the Plan except for the following:

- Residents of Puerto Rico
- Leased employees
- Nonresident aliens with no income from a United States source
- Individuals who are independent contractors or who are otherwise not considered common law employees or who do not have income taxes withheld, Social Security taxes withheld or who do not file Form W-2

Upon satisfying the eligibility requirements, the employee may participate in the Plan on the first day of the coinciding or following month.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Administration

Effective January 1, 2011, Nationwide Financial Services, Inc. became the trustee of the Plan (the "Trustee") and Cecilco became the third-party administrator of the Plan (the "TPA"). Prior to January 1, 2011, State Street Bank and Trust Company was the trustee of the Plan (the "Former Trustee") and ADP was the third-party administrator of the Plan (the "Former TPA"). 4Front Engineered Solutions, Inc. is the Plan Sponsor.

Contributions

Eligible employees may elect to contribute up to 85% of eligible compensation into the Plan subject to certain limitations as established by the Internal Revenue Code.

The Plan provides for participants aged 50 years or older as of the end of the calendar year, and who are making contributions to the Plan, to make additional "catch-up" contributions subject to certain limitations.

The Plan includes a provision for the Company to make discretionary matching contributions equal to the percentage of compensation contributed by the participant, up to a certain percentage of the participant's total compensation. The Plan did not have matching contributions for the Plan year 2011. The matching contribution does not apply to "catch-up" contributions.

Participants can roll over part or all of an eligible rollover distribution from a qualified retirement plan into the Plan, if approved by the Plan Administrator. Employees may make a rollover contribution to the Plan before becoming a participant.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of the Company's discretionary matching contributions and Plan earnings thereon. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Participants may direct the investment of their account balances into various investment options offered by the Plan.

Vesting

Participants are immediately fully vested in their contributions, Employer matching contributions, and earnings thereon.

Notes Receivable from Participants

Participants may borrow from their accounts up to a maximum equal to the lesser of $50,000 or fifty percent of their vested account balance. The minimum loan amount is $1,000. The loans are secured by the balance in the participant's account and bear interest at rates as determined by the Plan Administrator. The Plan Administrator determines the appropriate interest rate based on interest rates for loans of comparable quality and duration extended by banks and other financial institutions in the business of lending money for loans under similar circumstances. Current interest rates for loans outstanding at December 31, 2011 range from 4.25 to 9.25%. Loans are repayable ratably through periodic payroll deductions over a term not exceeding five years, or ten years for loans used for the purchase of a primary residence.

Payment of Benefits

On termination of service, death, disability, or retirement, a participant will receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Additionally, under certain circumstances of financial hardship, the participant is allowed to withdraw funds from the Plan.

Administrative Expenses

Certain administrative expenses are paid by the Plan as described in the Plan document and service agreements.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared under the accrual method of accounting.

New Accounting Pronouncements

In May 2011, the FASB issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures,* to provide a consistent definition of fair value and improve the comparability of fair value measurements presented and disclosed in financial statements prepared in accordance with U.S. GAAP and IFRSs. Some of the amendments clarify the application of existing fair value measurement and disclosure requirements, while other amendments change a particular principle or requirement for measuring fair value or disclosing information about fair value measurements. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011.

In January 2010, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Updates ("ASUs") ASU 2010-06, which amends Accounting Standard Codification ("ASC") 820, *Fair Value Measurements and Disclosures,* adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU 2010-06 is effective for periods beginning after December 15, 2009, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which is effective for fiscal years beginning after December 15, 2010. The adoption did not have a material impact on the Plan's financial statements.

Use of Estimates

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

Risks and Uncertainties

The Plan provides for various investment options of specified registered investment companies. The underlying investments held by the registered investment companies may include money market and mutual funds. Such investments are exposed to various risks, such as interest rate, market and credit risk. 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 in the near term could materially affect participant account balances and the amounts reported in the Statement of Net assets Available for Plan Benefits.

Investment and Notes Receivable from Participants Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements. Purchases and sales of the investments within the Plan are reflected on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

The Plan presents in the Statement of Changes in Net Assets Available for Plan Benefits the net depreciation in the fair value of its investments, which consists of the net realized gains or losses of those investments.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as distributions based on the terms of the Plan document. There was no allowance at December 31, 2011 or 2010 as the loans are fully collateralized by the participants' accounts.

3. Investments

The following presents investments that represent 5 percent or more of the Plan's net assets:

December 31,	**2011**	2010
Cash	$ *	$ 5,032,260
NW Inv Dest Mod Aggr Svc	$ **$582,529**	$ *

* Investment did not meet the 5% threshold in the year presented.

4. Information Certified by the Plan's Trustee

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental schedules are complete and accurate.

- Investments as reflected on the Statement of Net Assets Available for Plan Benefits as of December 31, 2011 and 2010;
- Net investment income and interest on notes receivable from participants, as reflected in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2011;
- Investment values disclosed in Note 5;
- Investment information disclosed in Note 3; and
- Investments, as reflected in the Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2011;

The Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to this certified information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

5. Fair Value Measurements

ASC 820 "Fair Value Measurements" establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

Level 1 - Inputs include unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 - Inputs include (1) quoted prices for similar assets or liabilities in active markets, (2) quoted prices for similar assets or liabilities in inactive markets (3) inputs other than quoted prices that are observable or (4) inputs derived principally from or corroborated by observable market data by correlation or other means. If the assets or liability has a specified or contractual term, the Level 2 input must be observable for substantially the full term of the assets or liability.

Level 3 - Inputs are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2011 and 2010.

Mutual funds

Mutual funds are valued at the net asset value of shares held by the Plan at year end based on quoted market prices.

The following tables set for by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011 and 2010.

	Investment Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Cash	$ -	$ -	$ -	$ -
Mutual Funds				
Specialty	403,459	-	-	403,459
International Stocks	984,873	-	-	984,873
Small-Cap Stocks	483,374	-	-	483,374
Mid-Cap Stocks	122,880	-	-	122,880
Large-Cap Stocks	1,601,181	-	-	1,601,181
Balanced	1,083,576	-	-	1,083,576
Bonds	1,286,560	-	-	1,286,560
Money Market	28,027	-	-	28,027
Total investments at fair value	$ 5,993,930	$ -	$ -	$ 5,993,930

	Investment Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Cash	$ 5,032,260	$ -	$ -	$ 5,032,260
Mutual Funds				
Specialty	-	-	-	-
International Stocks	-	-	-	-
Small-Cap Stocks	197	-	-	197
Mid-Cap Stocks	-	-	-	-
Large-Cap Stocks	-	-	-	-
Balanced	628	-	-	628
Bonds	-	-	-	-
Money Market	-	-	-	-
Total investments at fair value	$ 5,033,085	$ -	$ -	$ 5,033,085

6. Related Party Transactions

Certain plan investments are managed by the Trustee, as defined by the Plan. These investments qualify as party-in-interest transactions.

7. Income Tax Status

The plan obtained its latest determination letter on October 9, 2003, in which the Internal Revenue Service stated that the Plan, as then designated, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that

the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2008.

8. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA.

9. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of the net decrease in the net assets available for benefits according to the accompanying financial statements compared to Form 5500:

December 31,		2011
Net increase per the accompanying financial statements	$	943,757
Plus: 2010 participant receivable		37,608
Net increase per Form 5500	$	981,365

10. Subsequent Events

In preparation of its financial statements, the Plan considered subsequent events through July 23, 2012, which was the date the Plan's financial statements were available to be issued.

Supplemental Schedule

4Front Engineered Solutions Inc. 401(k) Plan
Schedule H, Line 4i - Schedule of Assets Held for Investments Purposes at End of Year

December 31, 2011

EIN: 39-0866333
Plan Number: 001

	Identity of Issue, borrower, lessor or similar party	Description of Investment, including maturity date, rate of interest, collateral, par or maturity value	Current Value**
	NW Mny Mkt Inst	Mutual Fund	$ 28,027
*	NW S P 500 Indx Svc	Mutual Fund	31,209
*	NW Smcap Indx A	Mutual Fund	3,465
	Okmrk Eq Inc II	Mutual Fund	83,372
	Okmrk Intl II	Mutual Fund	8,884
	Opp Intl Bd A	Mutual Fund	123,015
	Opp Intl Gr A	Mutual Fund	241,364
	Pimco All Asst A	Mutual Fund	10,251
	Pimco Comdtyrealrtnstrat A	Mutual Fund	38,082
	Pimco Real Rtn Inst	Mutual Fund	107,041
	Pimco Ttl Rtn A	Mutual Fund	250,067
	Pimco Ttl Rtn Inst	Mutual Fund	126,633
	Parnassus Smcap	Mutual Fund	921
	Pionr Eq Inc A	Mutual Fund	197,021
	Prncpl Mdcap Blnd A	Mutual Fund	19,579
	Prudntl Jnisn Gr A	Mutual Fund	269,223
	Prudntl St Cor Bd A	Mutual Fund	8,203
	Rdgwrth Mdcap Val Eq I	Mutual Fund	57,411
	Rdgwrth Smcap Val Eq I	Mutual Fund	18,864
	Sntnl Govt Sec A	Mutual Fund	3,473
	Thrnbrg Intl Val I	Mutual Fund	88,567
	Turner Smcap Gr Inv	Mutual Fund	116,769
	Vaneck Glbl Hrd Asst A	Mutual Fund	878
	Vngrd Divrs Eq Inv	Mutual Fund	2,269
	Vngrd Explr Inv	Mutual Fund	1,355
	Vngrd Mdcap Gr Indx Inv	Mutual Fund	1,329
	Vngrd Smcap Gr Indx Inv	Mutual Fund	25,318
	Vngrd Wlsly Inc Inv	Mutual Fund	28,593
	Wfa Cmn Stk A	Mutual Fund	24,535
	Wfa Emrg Mkt Eq A	Mutual Fund	136,409
	Wfa Gr A	Mutual Fund	51,239
	Ycktmn Focs	Mutual Fund	200,749
	Aicf Cabria Oppr Inv	Mutual Fund	917
	Abrden Int'l Eq A	Mutual Fund	290,628
	Amcent Gr A	Mutual Fund	244,813
	Amcent Inf'l Prtct Bd Inst	Mutual Fund	296,122
	Amfds Cap Wld Bd R6	Mutual Fund	72,347
	Blkrk Enrgy Rsrc Inv A	Mutual Fund	905
	Blkrk Eq Divd Inv A	Mutual Fund	14,197

4Front Engineered Solutions Inc. 401(k) Plan
Schedule H, Line 4i - Schedule of Assets Held for Investments Purposes at End of Year (Continued)

December 31, 2011

EIN: 39-0866333
Plan Number: 001

Identity of Issue, borrower, lessor or similar party	Description of Investment, including maturity date, rate of interest, collateral, par or maturity value	Current Value**
Dws Rreef Glbrealest Seca	Mutual Fund	165,919
Dws Rreef Reaest Sec Inst	Mutual Fund	677
Dodgecox Inc	Mutual Fund	7,000
Dodgecox Stk	Mutual Fund	258,476
EV Flotng Rt A	Mutual Fund	69,741
Fidadv Enrgy I	Mutual Fund	1,636
Fidadv Gr Inc A	Mutual Fund	931
Fidadv Levr Co Stk A	Mutual Fund	800
Fidadv Mdcap Ii I	Mutual Fund	1,278
Fidadv New Insghts A	Mutual Fund	16,569
Fidadv Smcap A	Mutual Fund	1,344
Heartland Val Pls Inv	Mutual Fund	96,670
JPM Smcap Val A	Mutual Fund	185,117
Jns Ovrseas S	Mutual Fund	35,204
Jns Prkns MdCap Val S	Mutual Fund	9,853
Leggm Wstras Corplsbd Inst	Mutual Fund	152,644
Leggmwstrasinfindplsbdinst	Mutual Fund	223,848
Lrdabt Devl Gr A	Mutual Fund	33,553
Lrdabt Fdmntl Eq A	Mutual Fund	43,745
Lrdabt Shrt Dur Inc A	Mutual Fund	35,139
Mfs Intl Val A	Mutual Fund	44,317
Mfs Val A	Mutual Fund	269,821
Mnsty Epoch Glbl Eq Yld A	Mutual Fund	134,636
* NW Bd Indx A	Mutual Fund	6,648
* NW Intl Indx A	Mutual Fund	4,865
* NW Inv Dest Aggr Svc	Mutual Fund	176,288
* NW Inv Dest Cnsrv Svc	Mutual Fund	7,931
* NW Inv Dest Mod Aggr Svc	Mutual Fund	582,529
* NW Inv Dest Mod Consrv Svc	Mutual Fund	109,208
* NW Inv Dest Mod Svc	Mutual Fund	85,404
* NW Mdcap Mkt Indx A	Mutual Fund	8,095
Total investments		$ 5,993,930
* Notes receivable from participants	Rates ranging from 4.25% to 9.25%	$ 195,938
Total investments and notes receivable from participants		$ 6,189,868

* A party-in-interest as defined by ERISA.
** The cost of participant-directed investments is not required to be disclosed.

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

For the plan year beginning 01/01/2011 and ending 12/31/2011

Name of plan
4Front Engineered Solutions 401(k) Plan

Employer Identification Number
39-0866333

Three-digit plan number ► 001

(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
	NW Mny Mkt Inst	Mutual Fund	28,831	28,027
*	NW S P 500 Indx Svc	Mutual Fund	31,169	31,209
*	NW Smcap Indx A	Mutual Fund	3,660	3,465
	Okmrk Eq Inc II	Mutual Fund	83,550	83,372
	Okmrk Intl II	Mutual Fund	10,153	8,884
	Opp Intl Bd A	Mutual Fund	127,110	123,015
	Opp Intl Gr A	Mutual Fund	261,500	241,364
	Pimco All Asst A	Mutual Fund	10,153	10,251
	Pimco Comdtyrealrtnstrat A	Mutual Fund	44,990	38,082
	Pimco Real Rtn Inst	Mutual Fund	99,684	107,041
	Pimco Ttl Rtn A	Mutual Fund	243,535	250,067
	Pimco Ttl Rtn Inst	Mutual Fund	123,908	126,633
	Parnassus Smcap	Mutual Fund	1,034	921
	Pionr Eq Inc A	Mutual Fund	188,701	197,021
	Prncpl Mdcap Blnd A	Mutual Fund	18,715	19,579
	Prudntl Jnisn Gr A	Mutual Fund	288,291	269,223
	Prudntl St Cor Bd A	Mutual Fund	8,082	8,203
	Rdgwrth Mdcap Val Eq I	Mutual Fund	62,365	57,411
	Rdgwrth Smcap Val Eq I	Mutual Fund	19,818	18,864
	Sntnl Govt Sec A	Mutual Fund	3,353	3,473
	Thrnbrg Intl Val I	Mutual Fund	101,758	88,567
	Turner Smcap Gr Inv	Mutual Fund	136,131	116,769
	Vaneck Glbl Hrd Asst A	Mutual Fund	1,030	878
	Vngrd Divrs Eq Inv	Mutual Fund	2,420	2,269
	Vngrd Explr Inv	Mutual Fund	1,452	1,355
	Vngrd Mdcap Gr Indx Inv	Mutual Fund	1,452	1,329
	Vngrd Smcap Gr Indx Inv	Mutual Fund	26,965	25,318
	Vngrd Wlsly Inc Inv	Mutual Fund	26,961	28,593
	Wfa Cmn Stk A	Mutual Fund	25,158	24,535
	Wfa Emrg Mkt Eq A	Mutual Fund	155,264	136,409
	Wfa Gr A	Mutual Fund	50,268	51,239
	Ycktmn Focs	Mutual Fund	191,389	200,749

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

For the plan year beginning 01/01/2011 and ending 12/31/2011

Name of plan

4Front Engineered Solutions 401(k) Plan

Employer Identification Number

39-0866333

Three-digit plan number ► 001

(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
	Participant Loans	Interest Rate - 9.25% to 4.25%	195,938	195,938
	Aicf Cabria Oppr Inv	Mutual Fund	1,012	917
	Abrden Int'l Eq A	Mutual Fund	313,452	290,628
	Amcent Gr A	Mutual Fund	252,247	244,813
	Amcent Inf'l Prtct Bd Inst	Mutual Fund	278,039	296,122
	Amfds Cap Wld Bd R6	Mutual Fund	73,050	72,347
	Blkrk Enrgy Rsrc Inv A	Mutual Fund	1,051	905
	Blkrk Eq Divd Inv A	Mutual Fund	13,537	14,197
	Dws Rreef Glbrealest Seca	Mutual Fund	182,577	165,919
	Dws Rreef Reaest Sec Inst	Mutual Fund	644	677
	Dodgecox Inc	Mutual Fund	6,768	7,000
	Dodgecox Stk	Mutual Fund	282,235	258,476
	EV Flotng Rt A	Mutual Fund	70,105	69,741
	Fidadv Enrgy I	Mutual Fund	1,938	1,636
	Fidadv Gr Inc A	Mutual Fund	969	931
	Fidadv Levr Co Stk A	Mutual Fund	969	800
	Fidadv Mdcap Ii I	Mutual Fund	1,452	1,278
	Fidadv New Insghts A	Mutual Fund	16,916	16,569
	Fidadv Smcap A	Mutual Fund	1,452	1,344
	Heartland Val Pls Inv	Mutual Fund	101,566	96,670
	JPM Smcap Val A	Mutual Fund	196,695	185,117
	Jns Ovrseas S	Mutual Fund	49,785	35,204
	Jns Prkns MdCap Val S	Mutual Fund	10,153	9,853
	Leggm Wstras CorpIsbd Inst	Mutual Fund	149,882	152,644
	Leggmwstrasinfindplsbdinst	Mutual Fund	204,512	223,848
	Lrdabt Devl Gr A	Mutual Fund	34,869	33,553
	Lrdabt Fdmntl Eq A	Mutual Fund	45,863	43,745
	Lrdabt Shrt Dur Inc A	Mutual Fund	34,786	35,139
	Mfs Intl Val A	Mutual Fund	45,074	44,317
	Mfs Val A	Mutual Fund	275,303	269,821
	Mnsty Epoch Glbl Eq Yld A	Mutual Fund	129,856	134,636
*	NW Bd Indx A	Mutual Fund	6,371	6,648
*	NW Intl Indx A	Mutual Fund	5,442	4,865
*	NW Inv Dest Aggr Svc	Mutual Fund	184,237	176,288
*	NW Inv Dest Cnsrv Svc	Mutual Fund	7,810	7,931
*	NW Inv Des Mod Aggr Svc	Mutual Fund	595,109	582,529
*	NW Inv Dest Mod Consrv Svc	Mutual Fund	107,891	109,208
*	NW Inv Dest Mod Svc	Mutual Fund	86,065	85,404
*	NW Mdcap Mkt Indx A	Mutual Fund	8,470	8,095