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
KOELLER NEBEKER CARLSON & HALUCK, LLP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1997

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

KOELLER NEBEKER CARLSON & HALUCK, LLP

3 PARK PLAZA, SUITE 1500
IRVINE, CA 92614-8558

2b Employer Identification Number (EIN)
33-0203014

2c Sponsor's telephone number
949-864-3400

2d Business code (see instructions)
541110

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.	09/24/2012	DALE LANGLEY
	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")
KOELLER NEBEKER CARLSON & HALUCK, LLP

3 PARK PLAZA, SUITE 1500
IRVINE, CA 92614-8558

3b Administrator's EIN
33-0203014

3c Administrator's telephone number
949-864-3400

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**	228
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**	187
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	33
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	220
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	220
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	176
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	5
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:
2A 2E 2F 2G 2J 2K 2R 2S 2T 3B 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

(1)	X	**H** (Financial Information)
(2)		**I** (Financial Information – Small Plan)
(3)		**A** (Insurance Information)
(4)	X	**C** (Service Provider Information)
(5)		**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
KOELLER NEBEKER CARLSON & HALUCK, LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOELLER NEBEKER CARLSON & HALUCK, LLP

D Employer Identification Number (EIN)
33-0203014

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

CITY NATIONAL BANK

95-1780067

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 21 25 37 38 59 60 62 64 65	RECORDKEEPER/TRUSTEE	8789	Yes [X] No [ ]	Yes [X] No [ ]	26385	Yes [X] No [ ]

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

NATIONAL FINANCIAL SERVICES LLC

04-3523567

(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?
19 33 57 59 62 63 71	SUBCONTRACTOR OF CNB	50	Yes [X] No [ ]	Yes [ ] No [X]	1357	Yes [X] No [ ]

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

US BANK

41-0255900

(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?
19 62	SUBCONTRACTOR OF CNB	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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
CITY NATIONAL BANK	62	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.
CITY NATIONAL BANK 95-1780067	INTEREST ON EXCESS BALANCES (I.E. FLOAT) HELD AT FED RESERVE BANKS ESTIMATED TO BE FED FUNDS TARGET RATE (0% TO 0.25%) REQUIRED TO BE PAID ON FUNDS.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	62	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.
NATIONAL FINANCIAL SERVICES LLC 04-3523567	MAY EARN INTEREST (FLOAT) FROM THE USE OF PENDING AMOUNTS SUCH AS ITEMS PENDING SETTLEMENT. FLOAT EARNS WILL BE REALIZED AT RATES APPROX THE FEDERAL FUNDS TARGET RATES.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
US BANK	62	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.
US BANK 41-0255900	US BANK MAY RETAIN INCOME ON THE "FLOAT" AS COMP FOR CUSTODY SERVICES. THE FLOAT RATE IS GENERALLY NO MORE THAN THE FEDERAL FUNDS TARGET RATES OF INTEREST.

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

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
KOELLER NEBEKER CARLSON & HALUCK, LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOELLER NEBEKER CARLSON & HALUCK, LLP

D Employer Identification Number (EIN)
33-0203014

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	25	14350
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1714120	2363621
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	2663	4362
(B) Common	1c(4)(B)	54417	64084
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	301515	345122
(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)	6503606	6002122
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	8576346	8793661
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	8576346	8793661

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)	0	
(B) Participants	2a(1)(B)	941658	
(C) Others (including rollovers)	2a(1)(C)	84968	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1026626
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	907	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	17421	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		18328
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	175	
(B) Common stock	2b(2)(B)	337	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	168131	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		168643
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	289734	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	289734	
(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)	0	
(B) Other	2b(5)(B)	-1671	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-1671
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-466864
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		745062
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	518929	
(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)		518929
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	8568	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	250	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		8818
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		527747
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		217315
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: PETER LEONARD & COMPANY (2) EIN: 95-4782141

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		500000
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
KOELLER NEBEKER CARLSON & HALUCK, LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
KOELLER NEBEKER CARLSON & HALUCK, LLP

D Employer Identification Number (EIN)
33-0203014

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): 95-1780067

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):

KOELLER, NEBEKER, CARLSON & HALUCK, LLP
401(k) PLAN

FINANCIAL STATEMENTS

December 31, 2011 and 2010

KOELLER, NEBEKER, CARLSON & HALUCK, LLP
401(k) PLAN

Financial Statements

December 31, 2011 and 2010

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PETER LEONARD & COMPANY
CERTIFIED PUBLIC ACCOUNTANT
10780 SANTA MONICA BOULEVARD, SUITE 401
LOS ANGELES, CALIFORNIA 90025

TELEPHONE
(310) 401-1515
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(310) 401-1501

INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of
Koeller, Nebeker, Carlson & Haluck, LLP 401(k) Plan

I was engaged to audit the accompanying statements of net assets available for benefits of Koeller, Nebeker, Carlson & Haluck, LLP 401(k) Plan as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental Schedule H, Line 4i - Schedule of Assets (Held At The End of Year) as of December 31, 2011. 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 me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 7, which was certified by City National Bank, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. I 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 I did not audit, I am unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. 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, has been audited by me in accordance with auditing standards generally accepted in the United States of America, and in my 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.

Peter Leonard & Company

Los Angeles, CA
September 11, 2012

KOELLER, NEBEKER, CARLSON & HALUCK, LLP
401(k) PLAN

Statements of Net Assets Available for Benefits

December 31, 2011 and 2010

	2011	2010
ASSETS		
Non interest bearing cash	$ 14,350	$ 25
Investments	8,434,189	8,274,806
Notes receivable from participants	345,122	301,515
Total Assets	8,793,661	8,576,346
NET ASSETS AVAILABLE FOR BENEFITS	$ 8,793,661	$ 8,576,346

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

KOELLER, NEBEKER CARLSON & HALUCK, LLP
401(k) PLAN

Statement of Changes in Net Assets Available for Benefits

For the Year Ended December 31, 2011

ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Interest	$	907
Dividends		168,643
Total Investment Income		169,550
Interest on notes receivable from participants		17,421
Contributions:		
Participants'		941,658
Participant rollover contributions		84,968
Total Contributions		1,026,626
TOTAL ADDITIONS		1,213,597
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Net depreciation in fair value of investments		468,535
Benefits paid to participants		518,929
Administrative expenses		8,818
TOTAL DEDUCTIONS		996,282
NET CHANGE		217,315
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year		8,576,346
End of year	$	8,793,661

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

NOTE 1 – DESCRIPTION OF PLAN

The following description of Koeller, Nebeker, Carlson & Haluck, LLP ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all employees of the Company. Employees are eligible to participate in the salary reduction portion of the plan immediately upon their hire. For discretionary profit sharing contributions, employees are eligible after they have completed one year of service and have worked 1,000 hours during that year. In addition, they must be employed at year end. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan was amended effective January 1, 2008 to incorporate the final regulations under IRC section 415 that update the definition of the term 'compensation' as it relates to various provisions affecting employer benefit plans.

Plan Administration

The Plan assets are held by City National Bank, NA, ("City National"), the trustee of the Plan, which invests cash receipts, interest and dividend income and makes distributions to participants. City National also administers the payment of interest and principal on the notes receivable from participants.

Contributions

Each year, participants may elect to have a portion of their compensation contributed to the Plan on a pre-tax basis pursuant to Code Section 401(k). Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company may make discretionary employer contributions at the option of the Company's partners. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers thirty-two mutual funds and five predetermined models combining such mutual funds as investment options for participants.

Participant Accounts

Each participant's account is credited with the participant's contribution, discretionary employer contributions and allocations of Plan earnings. Plan earnings are based on the investment of the individual participant accounts. The Company pays the administrative expenses of the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are 100% vested in their contributions to the Plan, plus actual earnings thereon. Vesting in the Company's discretionary matching and profit-sharing contributions, are based on years of continuous service as follows:

Years of Service	Vesting Percentage
Less than 2 years	0%
2	20%
3	40%
4	60%
5	80%
6	100%

NOTE 1 – DESCRIPTION OF PLAN (CONTINUED)

Notes Receivable from Participants
Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to 50% of their account balance or $50,000, whichever is less. The note receivable from participants are secured by the balance in the participant's account and bear interest at rates ranging from 5.25% to 10%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest is paid ratably through semi-monthly payroll deductions. At December 31, 2011 and 2010, the notes receivable from participants were $345,122 and $301,515, respectively. At December 31, 2011, accrued interest on notes receivable from participants was $193.

Payment of Benefits
On termination of service due to death, disability or retirement, a participant receives a lump-sum amount equal to the 100% value of the participant's vested interest in his or her account. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

Forfeited Accounts
Discretionary employer contributions that are forfeited are used to offset administrative expenses, and any remaining forfeitures will reduce future discretionary employer contributions. During 2011, $1,071 was used to offset the Plan expenses. At December 31, 2011, forfeited discretionary employer contributions totaled $496.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The accompanying financial statements of the Plan have been prepared on the accrual basis in conformity with accounting principles generally accepted in the United States of America.

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

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

Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. Quoted market prices are used to value investments. Shares of mutual funds are valued at quoted market prices on a daily basis. Purchases and sales of securities are recorded on a trade-date basis, and interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Payment of Benefits
Benefits are recorded when paid.

Reclassification for Consistent Presentation
Certain prior year amounts in the statements of net assets available for benefits for the year ended December 31, 2010 have been reclassified to conform to the current year presentation.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Change in Fair Value of Investments
Net change in fair value of investments includes realized and unrealized gains and losses on investments sold or held during the year.

Notes Receivable from Participants
The notes receivable from participants are reported at their unpaid principal balance, plus any accrued but unpaid interest. Interest income on notes receivable from participants are recorded when earned.

NOTE 3 – INVESTMENTS

The following investments are 5% or more of the Plan's net assets as of December 31, 2011 and 2010:

	2011	2010
American / Growth Fund of American #05	520,122	657,509
American Euro Pacific Growth – R4	796,380	910,420
CNI Charter Government Bond	365,294	401,586
Dreyfus Small Cap Stock Index Fund	311,584	*282,174
Calamos Growth Fd Cl A# 606	442,225	578,441
Dreyfus S&P 500 Index Fund #078	549,451	629,017
Pimco Total Return CL A #4005	612,649	442,862
Total	$ 3,597,705	$ 3,902,009

* - less than 5%, shown for comparative purposes only.

During the year ended December 31, 2011, the Plan's investments (including interest, dividends and gains and losses on investments purchased and sold, as well as held during the year) depreciated in value by $298,985.

NOTE 4 – PLAN TERMINATION

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

NOTE 5 – TAX STATUS

The Internal Revenue Service has provided a master determination letter dated March 31, 2008 as reviewed under the volume submitter program. The Plan and related trust have reliance on this master letter in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 5 – TAX STATUS (CONTINUED)

In accordance with GAAP, Plan management is required to identify uncertain tax positions taken by the Plan. The financial statement affects of a tax position are recognized when the position is more likely than not, based on the technical merits to be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded, as of December 31, 2011, there are no uncertain positions taken or expected to be taken. As a result, the Plan has recognized no interest or penalties related to uncertain tax positions.

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.

NOTE 6 – FAIR VALUE MEASUREMENTS

In determining fair value, the Company uses various valuation approaches. ASC Topic 820 establishes fair value measurement framework, provides a single definition of fair value, and requires expanded disclosure summarizing fair value measurement. The statement establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimized the use of unobservable inputs by requiring that the most observable input be used when available. Observable inputs are inputs that he market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Company. Unobservable inputs are inputs that reflect the Company's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is measured in three levels based on the reliability of inputs:

Level 1 – Valuations based on quoted prices in active markets for identical assets or liabilities that the Company has the ability to access. Valuation adjustments and block discounts are not applied to Level 1 instruments.

Level 2 – Valuations based on quoted prices in less active, dealer or broker markets. Fair values are primarily obtained from third party pricing services for identical or comparable assets or liabilities.

Level 3 – Valuations derived from other valuation methodologies, including pricing models, discounted cash flow models and similar techniques, and not based on market, exchange, or broker-traded transactions. Level 3 valuations are "unobservable" and incorporate certain assumptions that are not observable in the market and require significant professional judgment in determining the fair value assigned to such assets or liabilities.

In instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level in the fair value hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety. The following are the major categories of assets and liabilities measured at fair value during the year then ended December 31, 2011, using unadjusted quoted prices in active markets for identical assets (Level 1); significant other observable inputs (Level 2); and significant unobservable inputs (Level 3):

Description/ Asset Category	Level Inputs	Fair Value December 31, 2011	Fair Value December 31, 2010
Mutual Funds	1	$ 6,006,052	$ 6,503,606
Common Stock	1	12,865	4,417
Common Stock	3	51,219	50,000
Preferred Stock	1	432	2,663
Total		$ 6,070,568	$ 6,560,686

NOTE 6 – FAIR VALUE MEASUREMENTS (CONTINUED)

While the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain assets could result in a different fair value measurement at the reporting date.

NOTE 7 – INFORMATION CERTIFIED BY THE PLAN'S TRUSTEE

The Plan administrator has elected the method of compliance permitted by 29 CFR2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, the Trustee of the Plan has certified to the completeness and accuracy of all investments reflected in the accompanying statements of net assets available for benefits as of December 31, 2011 and 2010, and the supplemental Schedule H, Line 4i – Schedule of Assets (Held At End of Year) as of December 31, 2011, and the related investment activity reflected in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2011.

NOTE 8 – PARTY-IN-INTEREST

Certain Plan investments are managed by City National, the trustee, as defined by the Plan. Therefore, these transactions qualify as party-in-interest and denoted as such on the supplemental Schedule H, Line 4i – Schedule of Assets (Held At End of Year). However, these party-in-interest transactions are exempt pursuant to ERISA regulations.

NOTE 9 – EXCESS CONTRIBUTIONS REFUNDABLE

At December 31, 2011 and 2010, no amounts were payable to participants for contributions made in excess of amounts allowed by the Internal Revenue Service.

NOTE 10 – SUBSEQUENT EVENTS

Date of Management Evaluation

Management has evaluated subsequent events from December 31, 2011 through September 11, 2012 (the date on which the financial statements were available to be issued) and no material subsequent events that required recognition in these financial statements were noted.

KOELLER, NEBEKER, CARLSON & HALUCK, LLP EIN: 33-0203014
401(k) PLAN PLAN: 001
Supplementary Schedule
Schedule H, Line 4i - Schedule of Assets (Held At The End of Year)
As of December 31, 2011

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
*	*City National Bank*	Non Interest Bearing Cash	**	14,350
*	*City National Bank*	CNI Charter Prime Money Market Inst FD - 30,300 shares	**	30,300
*	*City National Bank*	CNI Charter Prime Money Market Inst FD - 2,333,321 shares	**	2,333,321
				2,377,971
		Stocks:		
		National Bank Greece S A 9.00% PFD - 150 shares	**	432
		BP Plc Spons Adr - 301 shares	**	12,865
		PBS Biomaker Com - 121,951 shares	**	51,219
		Mutual funds:		
		American Balanced Fund CL R-4 - 4,486 shares	**	81,593
		American Century Small Cap Value-Adv - 21,829 shares	**	168,308
		American Euro Pacific Growth - R4 - 23,050 shares	**	796,380
		American/Growth Fd of Amer #05 - 18,104 shares	**	520,122
		American/New World Fd-R4 #2436 - 5,268 shares	**	242,102
		Calamos Growth Fd Cl A# 606 - 9,533 shares	**	442,225
		CNI Charter Govt Bond Fd-Instl Cl #256 - 34,108 shares	**	365,294
		CNI Charter LG Cap Val Eqty - Inst #253 - 28,481 shares	**	232,693
		Columbia Acorn Fund CL Z #492 - 8,103 shares	**	223,307
		Columbia Midcap Value Fd CL Z #983 - 2,107 shares	**	26,992
		Dreyfus Midcap Index Fund # 113 - 1,646 shares	**	42,672
		Dreyfus S&P 500 Index Fund #078 - 15,986 shares	**	549,451
		Dreyfus Small Cap Stock Index Fd #77 - 15,784 shares	**	311,584
		Eagle Small Cap Growth FD-A - 1,533 shares	**	192,437
		Fidelity Adv Freedom 2010-A - 1,131 shares	**	12,639
		Fidelity Adv Freedom 2015-A - 259 shares	**	2,874
		Fidelity Adv Freedom 2020-A - 11,337 shares	**	130,146
		Fidelity Adv Freedom 2025-A - 4,324 shares	**	47,346
		Fidelity Adv Freedom 2030-A - 6,786 shares	**	77,637
		Fidelity Adv Freedom 2035-A - 10,584 shares	**	113,355
		Fidelity Adv Freedom 2040-A - 6,638 shares	**	75,808
		Fidelity Adv Freedom 2045-A - 8,860 shares	**	78,413
		Fidelity Adv Freedom 2050-A - 5,726 shares	**	49,590
		Fidelity Adv High Inc Adva Fd A #258 - 20,719 shares	**	192,686
		Fidelity Advisor Technology Cl A 187 - 6,845 shares	**	154,291
		Franklin Templeton Global Bond-A 406 - 20,913 shares	**	259,528
		Pimco Total Return CL A #4005 - 56,361 shares	**	612,649
		Bank of America Series A L 7.25% PFD - 5 shares	**	3,930
				6,070,568
*	Notes Receivable from Participants	Interest ranging from 5.25% to 10%, maturing through June 2019		345,122
				$ 8,793,661

* - (a) Party in interest as defined by ERISA.
** - (d) Cost is omitted on participant-directed investments.

KOELLER NEBEKER CARLSON & HALUCK, LLP 401(k) PLAN
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ATTACHMENT TO 2011 FORM 5500

SCHEDULE H PART IV, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2011

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY		(c) DESCRIPTION OF INVESTMENT	(d) COST	(e) CURRENT VALUE
	CASH EQUIVALENTS				
*	CNI CHARTER PRIME MN	30,299.68	CNI CHARTER PRIME MNY MK INST FUND	^	30,299.68
*	CNI CHARTER PRIME MN	2,305,350.08	CNI CHARTER PRIME MNY MKT INST #240	^	2,305,350.08
*	CNI CHARTER PRIME MN	27,971.30	CNI CHARTER PRIME MNY MKT INST #240	^	27,971.30
		2,363,621.06	**TOTAL CASH EQUIVALENTS**		2,363,621.06
	PREFERRED STOCKS				
	BANK OF AMERICA SERI	5	BANK OF AMERICA SERIES L 7.25% PFD	^	3,930.00
	NATIONAL BK GREECE S	150	NATIONAL BK GREECE S A 9.00% PFD	^	432
		155.00	**TOTAL PREFERRED STOCKS**		4,362.00
	COMMON STOCKS				
	BP PLC SPONS ADR	301	BP PLC SPONS ADR	^	12,864.74
	PBS BIOMARKER COM	121,951.00	PBS BIOMARKER COM	^	51,219.42
		122,252.00	**TOTAL COMMON STOCKS**		64,084.16
	MUTUAL FUNDS				
	AMERICAN BALANCED FU	4,485.60	AMERICAN BALANCED FUND CL R-4	^	81,593.08
	AMERICAN CENTURY SMA	21,829.79	AMERICAN CENTURY SMALL CAP VALUE-ADV	^	168,307.70
	AMERICAN EUROPACIFIC	23,050.07	AMERICAN EUROPACIFIC GROWTH -R4	^	796,379.95
	AMERICAN/GROWTH FD O	18,103.81	AMERICAN/GROWTH FD OF AMER A #05	^	520,122.38
	AMERICAN/NEW WORLD F	5,267.66	AMERICAN/NEW WORLD FD-R4 # 2436	^	242,101.65
	CALAMOS GROWTH FD CL	9,532.77	CALAMOS GROWTH FD CL A# 606	^	442,225.25
*	CNI CHARTER GOVT BD	34,107.75	CNI CHARTER GOVT BD FD-INSTL CL #256	^	365,294.05
*	CNI CHARTER LG CAP V	28,481.44	CNI CHARTER LG CAP VAL EQTY-INST#253	^	232,693.39
	COLUMBIA ACORN FUND	8,102.59	COLUMBIA ACORN FUND CL Z #492	^	223,307.27
	COLUMBIA MIDCAP VALU	2,107.09	COLUMBIA MIDCAP VALUE FD CL Z #983	^	26,991.77
	DREYFUS MIDCAP INDEX	1,646.29	DREYFUS MIDCAP INDEX FUND# 113	^	42,671.84
	DREYFUS S & P 500 IN	15,986.36	DREYFUS S & P 500 INDEX FD #078	^	549,451.37
	DREYFUS SMALL CAP ST	15,784.42	DREYFUS SMALL CAP STOCK INDEX FD #77	^	311,584.43
	EAGLE SMALL CAP GROW	5,133.02	EAGLE SMALL CAP GROWTH FD-A	^	192,436.77
	FIDELITY ADV FREEDOM	0	FIDELITY ADV FREEDOM 2005-A	^	0.01
	FIDELITY ADV FREEDOM	1,131.48	FIDELITY ADV FREEDOM 2010-A	^	12,638.67
	FIDELITY ADV FREEDOM	258.69	FIDELITY ADV FREEDOM 2015-A	^	2,874.06
	FIDELITY ADV FREEDOM	11,336.72	FIDELITY ADV FREEDOM 2020-A	^	130,145.55
	FIDELITY ADV FREEDOM	4,323.87	FIDELITY ADV FREEDOM 2025-A	^	47,346.37
	FIDELITY ADV FREEDOM	6,786.34	FIDELITY ADV FREEDOM 2030-A	^	77,635.76
	FIDELITY ADV FREEDOM	10,584.01	FIDELITY ADV FREEDOM 2035-A	^	113,354.75
	FIDELITY ADV FREEDOM	6,638.17	FIDELITY ADV FREEDOM 2040-A	^	75,807.95
	FIDELITY ADV FREEDOM	8,860.22	FIDELITY ADV FREEDOM 2045-A	^	78,412.91
	FIDELITY ADV FREEDOM	5,726.37	FIDELITY ADV FREEDOM 2050-A	^	49,590.37
	FIDELITY ADV HIGH IN	20,718.97	FIDELITY ADV HIGH INC ADVA FD A #258	^	192,686.42

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ATTACHMENT TO 2011 FORM 5500

SCHEDULE H PART IV, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2011

(a)	(b) IDENTITY OF ISSUE, BORROWER, LESSOR, OR SIMILAR PARTY		(c) DESCRIPTION OF INVESTMENT	(d) COST	(e) CURRENT VALUE
	FIDELITY ADV TECHOLO	6,845.23	FIDELITY ADV TECHOLOGY CL A 187	^	154,291.42
	FRANKLIN TEMPLETON G	20,912.80	FRANKLIN TEMPLETON GLOBAL BOND-A 406	^	259,527.81
	PIMCO TOTAL RETURN C	56,361.49	PIMCO TOTAL RETURN CL A #4005	^	612,649.41
		354,103.02	**TOTAL MUTUAL FUNDS**		6,002,122.36
	NOTES, MORTGAGES & CONTRACTS				
	PARTICIPANT LOANS				
*	KOELLER MASTER NOTE	345,121.59	SECURED BY VESTED INTEREST 5.25% TO 10.00%	^	345,121.59
		345,121.59	**TOTAL PARTICIPANT LOANS**		345,121.59
		345,121.59	**TOTAL NOTES, MORTGAGES & CONTRACTS**		345,121.59
			PRINCIPAL CASH		14,350.00
			TOTAL ASSETS		**8,793,661.17**

***** Denotes Party-In-Interest asset

^ Cost Information not provided as assets are part of an individual account plan that participants and beneficiaries directed with respect to assets allocated to his or her account.