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
FRESNO PLUMBING & HEATING, INC. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 11/01/1988

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

FRESNO PLUMBING & HEATING, INC.

2585 N. LARKIN
FRESNO, CA 93727

2585 N. LARKIN
FRESNO, CA 93727

2b Employer Identification Number (EIN)
94-2774677

2c Sponsor's telephone number
559-292-3003

2d Business code (see instructions)
238220

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	DEAN KUMPE
	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")
FRESNO PLUMBING & HEATING, INC.

2585 N. LARKIN
FRESNO, CA 93727

3b Administrator's EIN
94-2774677

3c Administrator's telephone number
559-292-3003

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**	210
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**	135
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	42
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	177
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	6
f	Total. Add lines **6d** and **6e**	**6f**	183
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	153
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 2T 3D

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
FRESNO PLUMBING & HEATING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FRESNO PLUMBING & HEATING, INC.

D Employer Identification Number (EIN)
94-2774677

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

FID.INV.INST.OPS.CO.

04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 65 37 60	RECORDKEEPER	1975	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

FIRST CLEARING LLC

23-2384840

(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?
61	ADVISOR	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
COL SM CAP VAL II A - COLUMBIA MGT 04-3156901	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
COLUMBIA MDCAP VAL A - COLUMBIA MGT 04-2838628	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
DREY INTM TERM INC A - DREYFUS TRAN 13-5673135	0.25%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
DREYFUS S&P 500 INDX - DREYFUS TRAN 13-5673135	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
JANUS OVERSEAS S - JANUS SERVICES L 43-1804048	0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	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.
VICTORY SPL VALUE A - CITI FUND SER 31-1249295	0.25%

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
FIRST CLEARING LLC	61	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.
COL SM CAP VAL II A - COLUMBIA MGT 04-3156901	$0-<$3M=1.00% $3M-<$50M=0.50% $50M+=0.25%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIRST CLEARING LLC	61	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.
COLUMBIA MDCAP VAL A - COLUMBIA MGT 04-2838628	$0-<$3M=1.00% $3M-<$50M=0.50% $50M+=0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

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
FRESNO PLUMBING & HEATING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
FRESNO PLUMBING & HEATING, INC.

D Employer Identification Number (EIN)
94-2774677

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

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

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

b Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
04-3022712-026	C	371539

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
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b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
FRESNO PLUMBING & HEATING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FRESNO PLUMBING & HEATING, INC.

D Employer Identification Number (EIN)
94-2774677

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1361645	1160284
(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)	178133	192908
(9) Value of interest in common/collective trusts	1c(9)	373909	371539
(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)	5564923	4869555
(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	7478610	6594286
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	7478610	6594286

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)	288175	
(B) Participants	2a(1)(B)	143942	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		432117
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	147	
(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)	12251	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		12398
(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)	135007	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		135007
(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)		8055
(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)		-614356
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-26779
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	853764	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		853764
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		1780
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)		
(4) Other	2i(4)	2001	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		2001
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		857545
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-884324
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: DEDEKIAN GEORGE SMALL & MARKARIAN **(2)** EIN: 77-0000369

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**		X	

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
FRESNO PLUMBING & HEATING, INC. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
FRESNO PLUMBING & HEATING, INC.

D Employer Identification Number (EIN)
94-2774677

Part I Distributions

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

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

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

EIN(s): 04-6568107

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):

FRESNO PLUMBING & HEATING, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2011 and 2010

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

December 31, 2011

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Watts, Campbell, Chi & Baker

Waymon E. Watts, CPA
Carl M. Campbell, Jr., CPA
Angela Chi, CPA
Timothy Baker, CPA

D. Duane Anderson, Ret.

INDEPENDENT AUDITORS REPORT

To the Fresno Plumbing & Heating, Inc. 401(K) Profit Sharing Plan and Participants:

We were engaged to audit the statements of net assets available for benefits of the Fresno Plumbing & Heating, Inc. 401(K) Retirement Profit Sharing Plan as of December 31, 2011 and 2010, and the related statement of change in net assets available for benefits for the year-ended December 31, 2011. These financial statements and the supplemental schedules are the responsibility of the Plan's Management.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note B, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2011 and 2010, and the changes in net assets available for benefits for the year-ended December 31, 2011, on the basis of accounting described in Note B.

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 I, which was certified by Fidelity Management Trust Company, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee/custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2011 and 2010, that the information provided to the plan administrator by the trustee/custodian is complete and accurate.

7419 N. Cedar, Suite 103 I Fresno, California 93720
(559) 448-WCCB (9222) I Fax (559) 448-9292

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and the supplemental schedules (modified cash basis), other than that derived from the information certified by the trustee or custodian, have been prepared on the modified cash basis, which is comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, also has 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.

Watts, Campbell Chi Baker

Watts, Campbell, Chi & Baker
Accountancy Corporation
September 15, 2012

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Statement of Net Assets Available for Benefits

December 31, 2011 and 2010

ASSETS

	2011	2010
Participant Direct Investments at fair value	6,389,516	7,300,477
Notes receivable from participants	192,908	178,133
Total Assets	6,582,424	7,478,610

LIABILITIES & NET ASSETS

Net assets available for benefits at fair value	6,582,424	7,478,610
Adjustment from fair value to contract value For fully benefit responsive investment contracts	(11,861)	(6,992)
Net assets available for benefit	6,570,563	7,471,618

See accompanying notes and auditors' report.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2011

Additions	
Additions to Net Assets Attributed to:	
Investment Income:	
Net Appreciation (Depreciation) in fair value of investment	(623,032)
Dividend/Interest	135,154
Loan interest	12,251
Less investment expense	-0-
Contribution:	
Participants	143,942
Employer	288,175
Total Additions (Decrease)	(43,510)
Deductions	
Deductions from Net Assets Attributed to:	
Benefit paid to participants	855,544
Administration Fees	2,001
Total Deductions	857,545
Net Increase (Decrease)	(901,055)
Net Assets Available for Benefit	
Beginning of Year	7,471,618
End of Year	6,570,563

See accompanying notes and auditors' report.

NOTE A - DESCRIPTION OF PLAN

The following description of the Fresno Plumbing & Heating, Inc. 401 (K) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Fresno Plumbing & Heating, Inc. (the "Company") who have six months of service by the entry date and are age eighteen or older. It is subject to the provisions of ERISA.

Contributions

The Plan provides for four types of contributions. The first is the employee salary deferral feature. The employer shall determine the amount of salary reduction contribution in accordance with Salary Reduction Agreements voluntarily executed by each eligible participant.

There is an employer discretionary match. The employer will determine annually the amount of matching contribution it will deposit based on Company profitability.

The employer may make an annual employer discretionary contribution to the Plan depending on Company profits.

The employer may make an annual Qualified Non-Elective Contribution (QNEC) to the Plan if necessary to pass the non-discrimination testing. The QNEC will be allocated only to non-highly compensated employees.

The Plan includes an additional contribution source—prevailing wage. These contributions would cover only prevailing wage employees and include a separate service and vesting requirement from the 401 (K) deferrals and match. Furthermore, these prevailing wage contributions can be characterized as QNEC (Qualified Non-Elective Contributions) or safe harbor contributions for testing purposes.

NOTE A - DESCRIPTION OF PLAN (con't)

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are are always 100% vested in their rollover contributions, salary deferrals and QNEC. Vesting refers to ownership in matching contributions and the employer discretionary contributions. Vesting is a percentage based on years of service with the employer.

Vesting credit will be given according to the following table:

Years of Service	Vesting Percentages
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeiture

Forfeiture arising from Employer discretionary contributions will be used to fund Employer matching contributions in the year immediately following the plan year in which the forfeiture occurs. Forfeitures arising from matching contributions will be used first to reduce fees and then to supplement employer contributions.

Investment Options

Upon enrollment into the Plan, a participant may direct contributions to any of the investment options which include investments in a registered insurance company's mutual funds.

NOTE A - DESCRIPTION OF PLAN (con't)

Investment of Contribution

As a participant in the plan, an individual directs the investment of his or her accounts. He or she can also discontinue deferrals at anytime, upon written notice to the plan administrator.

It is intended that the Plan meet the requirements of ERISA section 404(c) by providing the participants with sufficient information for them to make informed investment choices. This information will be provided by the financial institutions managing the investment options.

The Plan also allows an after Tax Roth contribution.

Distribution

Hardship distributions of the participants' pre-tax salary deferrals and Roth deferrals are permitted.

The participants may receive in-service distribution of their salary deferral amounts when they reach the normal retirement date.

The participant will reach the plans' normal retirement age when they reach age 65, at the normal retirement age, the participant will be fully vested in the employer contribution account.

Participant Loans/Notes Receivable from Participants

The Plan has adopted a participant loan program that is intended to comply with Labor Regulation 2550.408b-1, and Treasury Regulation sec1.72(p)-1. Loan will be made pursuant to the term of the Plan and Trust with the provisions listed in the Plan document.

Participants may borrow from their vested fund accounts a minimum of $1,000 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 5% to 25% for home purchase loan or 7.25% for general purpose loan, which are commensurate with local prevailing rates as determined by the Plan administrator.

NOTE A - DESCRIPTION OF PLAN (con't)

Administrative Expenses

Certain expenses incurred in the administration of the Plan are paid directly by the Company.

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.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. Under that basis, certain contributions and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. This is a basis of accounting other than Generally Accepted Accounting Principles of the United States of America. Investment income is recorded when occurred while benefit is recorded when paid.

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.

Payment of Benefit

Benefits are recorded when paid.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (con't)

Investment Valuation and Income Recognition

The investments in all of the funds, are presented at fair value, based on the quoted market prices of the underlying securities within each fund at December 31, 2011 and 2010. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan sponsor.

Subsequent Events

For the year ended December 31, 2011, the Plan has evaluated subsequent events for potential recognition and disclosure through June 30, 2012, the date the financial statements were available to be issued.

NOTE C – DISCLOSURES ABOUT FAIR VALUE MEASUREMENTS

Effective January 1, 2008, the Company adopted Statement of Financial Accounting Standards No. 157, Fair Value Measurements (SFAS 157, now Topic ASC 820). SFAS 157 (now Topic ASC 820) defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. SFAS 157 (now Topic ASC 820) has been applied prospectively as of the beginning of the year.

NOTE C – DISCLOSURES ABOUT FAIR VALUE MEASUREMENTS (con't)

SFAS 157 (now Topic ASC 820) defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It also establishes a fair value hierarchy which requires the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly through corroboration with observable market data. Level 2 inputs include (a)quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Unobservable inputs used to measure fair value to the extent that observable market based inputs are not available and that are supported by little or no market activity for the asset or liability. These unobservable inputs reflect the Company's own estimates about the assumptions that market participants would use in pricing the asset or liability.

The following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying balance sheet, as well as, the general classification of such instruments pursuant to the valuation hierarchy.

Trading Securities

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include primarily highly liquid pooled funds and government bonds such as U.S. Treasury securities. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. All trading securities for the reporting period are categorized in Level 1.

NOTE C – DISCLOSURES ABOUT FAIR VALUE MEASUREMENTS (cont'd)

Assets and Liabilities Measured at Fair Value of a Recurring Basis

		Fair Market Value at Reporting Date Using		
Description	December 31, 2011	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets:				
Interest bearing cash	$1,168,284	$1,168,284	-----	-----
Mutual Funds	4,869,555	4,869,555	-----	-----
Common/collective Trusts	371,539	-----	371,539	-----
Total assets at fair value	$6,409,378	$6,037,839	$ 371,539	-----

		Fair Market Value at Reporting Date Using		
Description	December 31, 2010	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets:				
Interest bearing cash	$1,361,645	$1,361,645	-----	-----
Mutual Funds	5,564,923	5,564,923	-----	-----
Common/collective Trusts	373,909	-----	373,909	-----
Total assets at fair value	$7,300,477	$6,926,568	$373,909	-----

NOTE D – TAX CONSIDERATIONS

The Plan obtained its latest determination letter dated March 31, 2008 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code.

NOTE E – ADMINISTRATIVE EXPENSES

The 2011 administrative expense in the amount of $2,001 was the loan fees paid by specific participants made the borrowing.

NOTE F – USE OF ESTIMATES

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

NOTE G – PLAN TERMINATION

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

NOTE H – LIMITED SCOPE AUDIT

At December 31, 2011 and 2010, the Plan's investments were held by the Trustee. The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by Trustee as complete and accurate in accordance with Section 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 fair value of investments at December 31, 2011 and 2010 as reported by the trustee is summarized as follows:

	2011		2010	
Stable Value Fund	371,539	(*359,678)	373,909	(*366,917)
Money Market Fund	1,168,284		1,361,644	
Large Cap Fund	1,390,142		1,417,404	
Balance Fund	834,420		817,320	
Mid Cap Fund	830,889		932,114	
International Fund	582,264		1,227,157	
Small Cap Fund	448,327		346,522	
Specialty Fund	437,389		446,279	
Bond Fund	346,124		378,128	
Total	6,409,378		7,300,477	

*contract value

Each of the above investment represents 5% or more of net assets of the plan at December 31, 2011 and 2010.

	2011	2010
Dividend/interest	135,154	65,400
Net Appreciation (depreciation) in fair value of investment	(623,032)	750,017

NOTE I – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the Investment per financial statement at December 31, 2011 and 2010 to Schedule H of Form 5500:

	2011	2010
Total investment for the financial statement	$6,389,516	$7,300,477
Participant loan is not considered as investment per ASU 2010-25 in the financial statement	192,908	178,133
Total Investment per Form 5500 Schedule H, Line 4i	6,582,424	7,478,610

NOTE J – TAX STATUS

The Internal Revenue Service has determined and informed the company by a letter dated March 31, 2008, that the plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the plan has been amended since receiving the determination letter, 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 and therefore believe that the plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken 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 a liability 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 2011.

NOTE K – CHANGE OF THE PARTICIPANTS LOANS REPORTING REQUIREMENT

In September 2010, the FASB issued ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans.* ASU 2010-25 changed the reporting of loans to participants. Prior to ASU 2010-25, loans to participants were reported as investments at fair value. ASU requires that loans to participants be reported as notes receivable from participants at the unpaid principal balance plus any accrued but unpaid interest. ASU 2010-25 is effective for periods ending after December 15, 2010.

Statement of net assets available for benefits of Fresno Plumbing & Heating, Inc. 401 (K) Profit Sharing Plan for December 31, 2011 and 2010 follows the required format.

NOTE L – RISK AND UNCERTAINTIES

The Plan invests in a variety of investment funds. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE M – CONTRACT VALUE ACCOUNTING OF STABLE VALUE FUNDS

Some of the participants of Fresno Plumbing & Heating, Inc. 401 (K) profit sharing plan invest in Fidelity Advisor Stable Value Portfolio Class II. It is a commingled pool of the Fidelity Group Trust for Employee Benefit Plans and is managed by Fidelity Management Trust Company (FMTC).

The FA Stable Value Portfolio invests in investment contracts issued by insurance companies and other financial institutions ("Wraps"), fixed income securities, and money market funds. Wraps are designed to permit the use of book value accounting to maintain a constant $1 NAV. Wraps are purchased in conjunction with an investment by the FA Stable Value Portfolio in fixed income securities. These securities may include, but are not limited to, U. S. Treasury and agency bonds, corporate bonds, mortgage-backed securities, commercial mortgage-backed securities, asset-backed securities, and bond funds. Through the use of book value accounting, there is no immediate recognition of investment gains and losses on the FA Stable Value Portfolio's securities.

NOTE M – CONTRACT VALUE ACCOUNTING OF STABLE VALUE FUNDS (con't)

Instead, gains and losses are recognized over time by adjusting the interest rate credited to the FA Stable Value Portfolio under the Wraps. The Wraps provide for the payment of participant-directed withdrawals and exchanges at book value (principal and interest accrued to date) during the term of the Wraps. In order to maintain the Wrap issuers' promise to pay ongoing contractual commitments on the FA Stable Value Portfolio as well as the plans invested in the FA Stable Value Portfolio. Withdrawals from the FA Stable Value Portfolio are subject to certain restrictions. Plan sponsor-directed withdrawals may be required to be preceded by 12 months written notice. Although the FA Stable Value Portfolio seeks to maintain a stable $1 NAV, it is possible to lose money by investing in the FA Stable Value Portfolio. The FA Stable Value Portfolio's yield will fluctuate.

The Financial Accounting Standards Board (FASB) released Staff Position AAG INV-1 and SOP 94-4-1 (the "FSP") which is codified in FASB ASC 962-325, addressing accounting rules for defined contribution plan stable value investment options. Under the FSP, only assets that are attributable to "fully benefit-responsive" investment contracts are eligible for contract value accounting treatment. The FA Stable Value Portfolio is a fully benefit-responsive investment contract thus it will be reported at fair value on the net assets available for benefits, along with an adjustment to contract value with net assets available for benefit shown at contract value.

STABLE VALUE PORTFOLIO

Period ending 12/31/2011

Total Wrap Rebid Value	$	5,173,891.12
Total Net Assets at Fair Value	$	2,161,272,123.34
Total Adj From Fair Value to Contract Value	$	(68,997,365,67)
Market Value Spot Yield		1.74%
Contract Value Spot Yield		1.26%

Period ending 12/31/2010

Total Wrap Rebid Value	$	3,754,628.39
Total Net Assets at Fair Value	$	1,916,467,380.72
Total Adj From Fair Value to Contract Value	$	(35,839,458.90)
Market Value Spot Yield		2.37%
Contract Value Spot Yield		1.48%

NOTE N – RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS

The Statement of net assets available for benefits as of December 31, 2010 has been restated to present "Notes receivable from Participant" as a receivable item not an investment item. (ASU 2010-25). There is also a change to the presentation of Stable Value Fund, one of the investment assets in the statement. The FASB FSP INV-1 and SOP 94-4-1 (the FSP), codified in FASB ASC 962-325 require stable value-type investment to be reported at fair value, with an adjustment to contract value.

Supplemental Schedule
(Modified Cash Basis)

December 31, 2011

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule I

Form 5500, Schedule H, line 4i – Schedule of Assets (Held at End of Year) for Investment

December 31, 2011

Investments at Fair Value
As determined by quoted market price

Marked if is party in interest

(a) *if is party interest	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Fair Value
	Dreyfus S & P 500 Indx	Mutual Fund		597,227
	Col Sm Cap Val II A	Mutual Fund		68,786
	Drey Intm Term Inc A	Mutual Fund		278,688
	Victory Spl Value A	Mutual Fund		429,945
	Columbia Mdcap Val A	Mutual Fund		23,669
	Janus Overseas S	Mutual Fund		582,264
	FID Treasury Fd	Money Market		1,160,284
	FA Balanced T	Mutual Fund		227,431
	FA Technology T	Mutual Fund		437,389
	FA Growth & Income T	Mutual Fund		258,237
	FA Equity Income T	Mutual Fund		120,375
	FA Equity Growth T	Mutual Fund		414,302
	FA Small Cap T	Mutual Fund		379,541
	FA Stk Sel Mid Cap T	Mutual Fund		377,276
	FA Stable Value	Common/Collective Trust		359,678
	FA Freedom 2010 T	Mutual Fund		35,183

See accompanying notes and auditors' report.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule I(continued)
Form 5500, Schedule H, line 4i – Schedule of Assets (Held at End of Year) for Investment
December 31, 2011

Investments at Fair Value
As determined by quoted market price

Marked if is party in interest

(a) *if is party interest	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Fair Value
	FA Freedom 2020 T	Mutual Fund		12,353
	FA Freedom 2030 T	Mutual Fund		99,962
	FA Freedom 2040 T	Mutual Fund		82,539
	FA Freedom Inc T	Mutual Fund		885
	FA Freedom 2015 T	Mutual Fund		50,516
	FA Freedom 2025 T	Mutual Fund		18,914
	FA Freedom 2035 T	Mutual Fund		74,169
	FA Freedom 2045 T	Mutual Fund		109,848
	FA Freedom 2050 T	Mutual Fund		122,619
	FA Gov Income T	Mutual Fund		67,436
		Participants' Loans (the rate is 5.25% and 7.25%, various maturity dates)		192,908
	Total			6,582,424

See accompanying notes and auditors' report.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule II

Form 5500, Schedule H, line 4i – Schedule of Assets Acquired and Disposed of Within Year

December 31, 2011

This Schedule is not required to prepare because the variety of investments that are exempt from being reported on this schedule.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule III

Form 5500, Schedule H, line 4j – Schedule of Reportable Transactions

December 31, 2011

Reportable transactions are not required to be compiled for participant-direct investments.

FRESNO PLUMBING & HEATING, INC.
401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2011 and 2010

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

December 31, 2011

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Watts, Campbell, Chi & Baker

Waymon E. Watts, CPA
Carl M. Campbell, Jr., CPA
Angela Chi, CPA
Timothy Baker, CPA

D. Duane Anderson, Ret.

INDEPENDENT AUDITORS REPORT

To the Fresno Plumbing & Heating, Inc. 401(K) Profit Sharing Plan and Participants:

We were engaged to audit the statements of net assets available for benefits of the Fresno Plumbing & Heating, Inc. 401(K) Retirement Profit Sharing Plan as of December 31, 2011 and 2010, and the related statement of change in net assets available for benefits for the year-ended December 31, 2011. These financial statements and the supplemental schedules are the responsibility of the Plan's Management.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note B, these financial statements and supplemental schedules were prepared on a modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2011 and 2010, and the changes in net assets available for benefits for the year-ended December 31, 2011, on the basis of accounting described in Note B.

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 I, which was certified by Fidelity Management Trust Company, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee/custodian holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the year ended December 31, 2011 and 2010, that the information provided to the plan administrator by the trustee/custodian is complete and accurate.

7419 N. Cedar, Suite 103 I Fresno, California 93720
(559) 448-WCCB (9222) I Fax (559) 448-9292

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and the supplemental schedules (modified cash basis), other than that derived from the information certified by the trustee or custodian, have been prepared on the modified cash basis, which is comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, also has 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.

Watts, Campbell Chi Baker

Watts, Campbell, Chi & Baker
Accountancy Corporation
September 15, 2012

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Statement of Net Assets Available for Benefits

December 31, 2011 and 2010

ASSETS

	2011	2010
Participant Direct Investments at fair value	6,389,516	7,300,477
Notes receivable from participants	192,908	178,133
Total Assets	6,582,424	7,478,610

LIABILITIES & NET ASSETS

Net assets available for benefits at fair value	6,582,424	7,478,610
Adjustment from fair value to contract value For fully benefit responsive investment contracts	(11,861)	(6,992)
Net assets available for benefit	6,570,563	7,471,618

See accompanying notes and auditors' report.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2011

Additions	
Additions to Net Assets Attributed to:	
Investment Income:	
Net Appreciation (Depreciation) in fair value of investment	(623,032)
Dividend/Interest	135,154
Loan interest	12,251
Less investment expense	-0-
Contribution:	
Participants	143,942
Employer	288,175
Total Additions (Decrease)	(43,510)
Deductions	
Deductions from Net Assets Attributed to:	
Benefit paid to participants	855,544
Administration Fees	2,001
Total Deductions	857,545
Net Increase (Decrease)	(901,055)
Net Assets Available for Benefit	
Beginning of Year	7,471,618
End of Year	6,570,563

See accompanying notes and auditors' report.

NOTE A - DESCRIPTION OF PLAN

The following description of the Fresno Plumbing & Heating, Inc. 401 (K) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all full-time employees of Fresno Plumbing & Heating, Inc. (the "Company") who have six months of service by the entry date and are age eighteen or older. It is subject to the provisions of ERISA.

Contributions

The Plan provides for four types of contributions. The first is the employee salary deferral feature. The employer shall determine the amount of salary reduction contribution in accordance with Salary Reduction Agreements voluntarily executed by each eligible participant.

There is an employer discretionary match. The employer will determine annually the amount of matching contribution it will deposit based on Company profitability.

The employer may make an annual employer discretionary contribution to the Plan depending on Company profits.

The employer may make an annual Qualified Non-Elective Contribution (QNEC) to the Plan if necessary to pass the non-discrimination testing. The QNEC will be allocated only to non-highly compensated employees.

The Plan includes an additional contribution source—prevailing wage. These contributions would cover only prevailing wage employees and include a separate service and vesting requirement from the 401 (K) deferrals and match. Furthermore, these prevailing wage contributions can be characterized as QNEC (Qualified Non-Elective Contributions) or safe harbor contributions for testing purposes.

NOTE A - DESCRIPTION OF PLAN (con't)

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) Plan earnings. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are are always 100% vested in their rollover contributions, salary deferrals and QNEC. Vesting refers to ownership in matching contributions and the employer discretionary contributions. Vesting is a percentage based on years of service with the employer.

Vesting credit will be given according to the following table:

Years of Service	Vesting Percentages
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeiture

Forfeiture arising from Employer discretionary contributions will be used to fund Employer matching contributions in the year immediately following the plan year in which the forfeiture occurs. Forfeitures arising from matching contributions will be used first to reduce fees and then to supplement employer contributions.

Investment Options

Upon enrollment into the Plan, a participant may direct contributions to any of the investment options which include investments in a registered insurance company's mutual funds.

NOTE A - DESCRIPTION OF PLAN (con't)

Investment of Contribution

As a participant in the plan, an individual directs the investment of his or her accounts. He or she can also discontinue deferrals at anytime, upon written notice to the plan administrator.

It is intended that the Plan meet the requirements of ERISA section 404(c) by providing the participants with sufficient information for them to make informed investment choices. This information will be provided by the financial institutions managing the investment options.

The Plan also allows an after Tax Roth contribution.

Distribution

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The participants may receive in-service distribution of their salary deferral amounts when they reach the normal retirement date.

The participant will reach the plans' normal retirement age when they reach age 65, at the normal retirement age, the participant will be fully vested in the employer contribution account.

Participant Loans/Notes Receivable from Participants

The Plan has adopted a participant loan program that is intended to comply with Labor Regulation 2550.408b-1, and Treasury Regulation sec1.72(p)-1. Loan will be made pursuant to the term of the Plan and Trust with the provisions listed in the Plan document.

Participants may borrow from their vested fund accounts a minimum of $1,000 up to a maximum of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 5% to 25% for home purchase loan or 7.25% for general purpose loan, which are commensurate with local prevailing rates as determined by the Plan administrator.

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Administrative Expenses

Certain expenses incurred in the administration of the Plan are paid directly by the Company.

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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.

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Basis of Accounting

The accompanying financial statements have been prepared on the modified cash basis of accounting. Under that basis, certain contributions and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. This is a basis of accounting other than Generally Accepted Accounting Principles of the United States of America. Investment income is recorded when occurred while benefit is recorded when paid.

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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.

Payment of Benefit

Benefits are recorded when paid.

NOTE B - SIGNIFICANT ACCOUNTING POLICIES (con't)

Investment Valuation and Income Recognition

The investments in all of the funds, are presented at fair value, based on the quoted market prices of the underlying securities within each fund at December 31, 2011 and 2010. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

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Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan sponsor.

Subsequent Events

For the year ended December 31, 2011, the Plan has evaluated subsequent events for potential recognition and disclosure through June 30, 2012, the date the financial statements were available to be issued.

NOTE C – DISCLOSURES ABOUT FAIR VALUE MEASUREMENTS

Effective January 1, 2008, the Company adopted Statement of Financial Accounting Standards No. 157, Fair Value Measurements (SFAS 157, now Topic ASC 820). SFAS 157 (now Topic ASC 820) defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements. SFAS 157 (now Topic ASC 820) has been applied prospectively as of the beginning of the year.

NOTE C – DISCLOSURES ABOUT FAIR VALUE MEASUREMENTS (con't)

SFAS 157 (now Topic ASC 820) defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It also establishes a fair value hierarchy which requires the use of observable inputs and minimizes the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

Level 1 Quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date.

Level 2 Inputs other than quoted prices included within Level 1 that are observable for assets or liabilities, either directly or indirectly through corroboration with observable market data. Level 2 inputs include (a)quoted prices for similar assets or liabilities in active markets, (b) quoted prices for identical or similar assets or liabilities in markets that are not active, (c) inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates), and (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 Unobservable inputs used to measure fair value to the extent that observable market based inputs are not available and that are supported by little or no market activity for the asset or liability. These unobservable inputs reflect the Company's own estimates about the assumptions that market participants would use in pricing the asset or liability.

The following is a description of the valuation methodologies used for instruments measured at fair value on a recurring basis and recognized in the accompanying balance sheet, as well as, the general classification of such instruments pursuant to the valuation hierarchy.

Trading Securities

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. Level 1 securities include primarily highly liquid pooled funds and government bonds such as U.S. Treasury securities. If quoted market prices are not available, then fair values are estimated by using pricing models, quoted prices of securities with similar characteristics or discounted cash flows. All trading securities for the reporting period are categorized in Level 1.

NOTE C – DISCLOSURES ABOUT FAIR VALUE MEASUREMENTS (cont'd)

Assets and Liabilities Measured at Fair Value of a Recurring Basis

		Fair Market Value at Reporting Date Using		
Description	December 31, 2011	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets:				
Interest bearing cash	$1,168,284	$1,168,284	-----	-----
Mutual Funds	4,869,555	4,869,555	-----	-----
Common/collective Trusts	371,539	-----	371,539	-----
Total assets at fair value	$6,409,378	$6,037,839	$ 371,539	-----

		Fair Market Value at Reporting Date Using		
Description	December 31, 2010	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Assets:				
Interest bearing cash	$1,361,645	$1,361,645	-----	-----
Mutual Funds	5,564,923	5,564,923	-----	-----
Common/collective Trusts	373,909	-----	373,909	-----
Total assets at fair value	$7,300,477	$6,926,568	$373,909	-----

NOTE D – TAX CONSIDERATIONS

The Plan obtained its latest determination letter dated March 31, 2008 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code.

NOTE E – ADMINISTRATIVE EXPENSES

The 2011 administrative expense in the amount of $2,001 was the loan fees paid by specific participants made the borrowing.

NOTE F – USE OF ESTIMATES

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

NOTE G – PLAN TERMINATION

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

NOTE H – LIMITED SCOPE AUDIT

At December 31, 2011 and 2010, the Plan's investments were held by the Trustee. The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by Trustee as complete and accurate in accordance with Section 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 fair value of investments at December 31, 2011 and 2010 as reported by the trustee is summarized as follows:

	2011		2010	
Stable Value Fund	371,539	(*359,678)	373,909	(*366,917)
Money Market Fund	1,168,284		1,361,644	
Large Cap Fund	1,390,142		1,417,404	
Balance Fund	834,420		817,320	
Mid Cap Fund	830,889		932,114	
International Fund	582,264		1,227,157	
Small Cap Fund	448,327		346,522	
Specialty Fund	437,389		446,279	
Bond Fund	346,124		378,128	
Total	6,409,378		7,300,477	

*contract value

Each of the above investment represents 5% or more of net assets of the plan at December 31, 2011 and 2010.

	2011	2010
Dividend/interest	135,154	65,400
Net Appreciation (depreciation) in fair value of investment	(623,032)	750,017

NOTE I – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the Investment per financial statement at December 31, 2011 and 2010 to Schedule H of Form 5500:

	2011	2010
Total investment for the financial statement	$6,389,516	$7,300,477
Participant loan is not considered as investment per ASU 2010-25 in the financial statement	192,908	178,133
Total Investment per Form 5500 Schedule H, Line 4i	6,582,424	7,478,610

NOTE J – TAX STATUS

The Internal Revenue Service has determined and informed the company by a letter dated March 31, 2008, that the plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the plan has been amended since receiving the determination letter, 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 and therefore believe that the plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken 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 a liability 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 2011.

NOTE K – CHANGE OF THE PARTICIPANTS LOANS REPORTING REQUIREMENT

In September 2010, the FASB issued ASU 2010-25, *Reporting Loans to Participants by Defined Contribution Pension Plans.* ASU 2010-25 changed the reporting of loans to participants. Prior to ASU 2010-25, loans to participants were reported as investments at fair value. ASU requires that loans to participants be reported as notes receivable from participants at the unpaid principal balance plus any accrued but unpaid interest. ASU 2010-25 is effective for periods ending after December 15, 2010.

Statement of net assets available for benefits of Fresno Plumbing & Heating, Inc. 401 (K) Profit Sharing Plan for December 31, 2011 and 2010 follows the required format.

NOTE L – RISK AND UNCERTAINTIES

The Plan invests in a variety of investment funds. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

NOTE M – CONTRACT VALUE ACCOUNTING OF STABLE VALUE FUNDS

Some of the participants of Fresno Plumbing & Heating, Inc. 401 (K) profit sharing plan invest in Fidelity Advisor Stable Value Portfolio Class II. It is a commingled pool of the Fidelity Group Trust for Employee Benefit Plans and is managed by Fidelity Management Trust Company (FMTC).

The FA Stable Value Portfolio invests in investment contracts issued by insurance companies and other financial institutions ("Wraps"), fixed income securities, and money market funds. Wraps are designed to permit the use of book value accounting to maintain a constant $1 NAV. Wraps are purchased in conjunction with an investment by the FA Stable Value Portfolio in fixed income securities. These securities may include, but are not limited to, U. S. Treasury and agency bonds, corporate bonds, mortgage-backed securities, commercial mortgage-backed securities, asset-backed securities, and bond funds. Through the use of book value accounting, there is no immediate recognition of investment gains and losses on the FA Stable Value Portfolio's securities.

NOTE M – CONTRACT VALUE ACCOUNTING OF STABLE VALUE FUNDS (con't)

Instead, gains and losses are recognized over time by adjusting the interest rate credited to the FA Stable Value Portfolio under the Wraps. The Wraps provide for the payment of participant-directed withdrawals and exchanges at book value (principal and interest accrued to date) during the term of the Wraps. In order to maintain the Wrap issuers' promise to pay ongoing contractual commitments on the FA Stable Value Portfolio as well as the plans invested in the FA Stable Value Portfolio. Withdrawals from the FA Stable Value Portfolio are subject to certain restrictions. Plan sponsor-directed withdrawals may be required to be preceded by 12 months written notice. Although the FA Stable Value Portfolio seeks to maintain a stable $1 NAV, it is possible to lose money by investing in the FA Stable Value Portfolio. The FA Stable Value Portfolio's yield will fluctuate.

The Financial Accounting Standards Board (FASB) released Staff Position AAG INV-1 and SOP 94-4-1 (the "FSP") which is codified in FASB ASC 962-325, addressing accounting rules for defined contribution plan stable value investment options. Under the FSP, only assets that are attributable to "fully benefit-responsive" investment contracts are eligible for contract value accounting treatment. The FA Stable Value Portfolio is a fully benefit-responsive investment contract thus it will be reported at fair value on the net assets available for benefits, along with an adjustment to contract value with net assets available for benefit shown at contract value.

STABLE VALUE PORTFOLIO

Period ending 12/31/2011

Total Wrap Rebid Value	$	5,173,891.12
Total Net Assets at Fair Value	$	2,161,272,123.34
Total Adj From Fair Value to Contract Value	$	(68,997,365,67)
Market Value Spot Yield		1.74%
Contract Value Spot Yield		1.26%

Period ending 12/31/2010

Total Wrap Rebid Value	$	3,754,628.39
Total Net Assets at Fair Value	$	1,916,467,380.72
Total Adj From Fair Value to Contract Value	$	(35,839,458.90)
Market Value Spot Yield		2.37%
Contract Value Spot Yield		1.48%

NOTE N – RESTATEMENT OF PRIOR YEAR FINANCIAL STATEMENTS

The Statement of net assets available for benefits as of December 31, 2010 has been restated to present "Notes receivable from Participant" as a receivable item not an investment item. (ASU 2010-25). There is also a change to the presentation of Stable Value Fund, one of the investment assets in the statement. The FASB FSP INV-1 and SOP 94-4-1 (the FSP), codified in FASB ASC 962-325 require stable value-type investment to be reported at fair value, with an adjustment to contract value.

Supplemental Schedule
(Modified Cash Basis)

December 31, 2011

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule I

Form 5500, Schedule H, line 4i – Schedule of Assets (Held at End of Year) for Investment

December 31, 2011

Investments at Fair Value
As determined by quoted market price

Marked if is party in interest

(a) *if is party interest	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Fair Value
	Dreyfus S & P 500 Indx	Mutual Fund		597,227
	Col Sm Cap Val II A	Mutual Fund		68,786
	Drey Intm Term Inc A	Mutual Fund		278,688
	Victory Spl Value A	Mutual Fund		429,945
	Columbia Mdcap Val A	Mutual Fund		23,669
	Janus Overseas S	Mutual Fund		582,264
	FID Treasury Fd	Money Market		1,160,284
	FA Balanced T	Mutual Fund		227,431
	FA Technology T	Mutual Fund		437,389
	FA Growth & Income T	Mutual Fund		258,237
	FA Equity Income T	Mutual Fund		120,375
	FA Equity Growth T	Mutual Fund		414,302
	FA Small Cap T	Mutual Fund		379,541
	FA Stk Sel Mid Cap T	Mutual Fund		377,276
	FA Stable Value	Common/Collective Trust		359,678
	FA Freedom 2010 T	Mutual Fund		35,183

See accompanying notes and auditors' report.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule I(continued)
Form 5500, Schedule H, line 4i – Schedule of Assets (Held at End of Year) for Investment
December 31, 2011

Investments at Fair Value
As determined by quoted market price

Marked if is party in interest

(a) *if is party interest	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Fair Value
	FA Freedom 2020 T	Mutual Fund		12,353
	FA Freedom 2030 T	Mutual Fund		99,962
	FA Freedom 2040 T	Mutual Fund		82,539
	FA Freedom Inc T	Mutual Fund		885
	FA Freedom 2015 T	Mutual Fund		50,516
	FA Freedom 2025 T	Mutual Fund		18,914
	FA Freedom 2035 T	Mutual Fund		74,169
	FA Freedom 2045 T	Mutual Fund		109,848
	FA Freedom 2050 T	Mutual Fund		122,619
	FA Gov Income T	Mutual Fund		67,436
		Participants' Loans (the rate is 5.25% and 7.25%, various maturity dates)		192,908
	Total			6,582,424

See accompanying notes and auditors' report.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule II

Form 5500, Schedule H, line 4i – Schedule of Assets Acquired and Disposed of Within Year

December 31, 2011

This Schedule is not required to prepare because the variety of investments that are exempt from being reported on this schedule.

FRESNO PLUMBING & HEATING, INC. 401 (K) PROFIT SHARING PLAN

Schedule III

Form 5500, Schedule H, line 4j – Schedule of Reportable Transactions

December 31, 2011

Reportable transactions are not required to be compiled for participant-direct investments.