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;
- [X] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2006

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

ESET LLC

610 WEST ASH ST SUITE 1700
SAN DIEGO, CA 92101

2b Employer Identification Number (EIN) 33-0876139

2c Sponsor's telephone number 619-876-5400

2d Business code (see instructions) 541990

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.	10/03/2012	ANTON ZAJAC
	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")
ESET LLC

610 WEST ASH ST SUITE 1700
SAN DIEGO, CA 92101

3b Administrator's EIN
33-0876139

3c Administrator's telephone number
619-876-5400

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
ESET LLC

4b EIN
33-0876139

4c PN
001

5	Total number of participants at the beginning of the plan year	**5**	182
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**	178
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	39
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	217
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	217
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	189
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 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)		0	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

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

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

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

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

PAYCHEX SECURITIES CORPORATION

16-1486352

(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)

(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 ☐

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

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	0	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	64936	279084
(2) U.S. Government securities	1c(2)	0	
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	
(B) All other	1c(3)(B)	0	
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	
(B) Common	1c(4)(B)	0	
(5) Partnership/joint venture interests	1c(5)	0	
(6) Real estate (other than employer real property)	1c(6)	0	
(7) Loans (other than to participants)	1c(7)	0	
(8) Participant loans	1c(8)	24633	64768
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	3412323	3664849
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	
(2) Employer real property	1d(2)	0	
e Buildings and other property used in plan operation	1e	0	
f Total assets (add all amounts in lines 1a through 1e)	1f	3501892	4008701
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3501892	4008701

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)	410820	
(B) Participants	2a(1)(B)	708308	
(C) Others (including rollovers)	2a(1)(C)	211662	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1330790
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(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)	1713	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		1713
(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)	103226	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		103226
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-367985
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1067744
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	493893	
(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)		493893
f Corrective distributions (see instructions)	2f		65054
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1988	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1988
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		560935
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		506809
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: LAVINE, LOFGREN, MORRIS & ENGELBERG (2) EIN: 33-0690020

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

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

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
ESET LLC 401(K) PROFIT SHARING PLAN & TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESET LLC

D Employer Identification Number (EIN)
33-0876139

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**

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): 16-1470238

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):

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

December 31, 2011

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

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BKR International

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
ESET LLC 401(k) Profit Sharing Plan and Trust
San Diego, California

We were engaged to audit the accompanying statements of net assets available for benefits – modified cash basis of the ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan") as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2011 and the supplemental schedule as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information in Note 5 to the financial statements, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2011 and 2010, and for the year ended December 31, 2011, that the information provided to the Plan administrator by the custodian is complete and accurate.

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

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purposes of additional analysis and is not a required part of the financial statements, but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Lavine, Lofgren, Morris + Engelberg, LLP

August 31, 2012

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits – Modified Cash Basis
As of December 31, 2011 and 2010

	2011	2010
ASSETS		
Investments, at fair value:		
Money market fund	$ 279,084	$ 64,936
Mutual funds	3,664,849	3,412,323
Total investments	3,943,933	3,477,259
Receivables:		
Notes receivable from participants	64,768	24,633
Total assets	4,008,701	3,501,892
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,008,701	$ 3,501,892

See accompanying notes to financial statements.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Year Ended December 31, 2011

Additions to net assets attributed to:		
Contributions:		
Participant - current	$	708,308
Participant - rollover		211,662
Employer matching		410,820
Total contributions		1,330,790
Interest income on notes receivable from participants		1,713
Total additions		1,332,503
Deductions from net assets attributed to:		
Benefits paid to participants, including rollover distributions		493,893
Corrective distributions		65,054
Administrative fees		1,988
		560,935
Investment loss:		
Net realized and unrealized depreciation in fair value of investments		264,759
Total deductions		825,694
Net increase		506,809
Net assets available for benefits:		
Beginning of year		3,501,892
End of year	$	4,008,701

See accompanying notes to financial statements.

NOTE 1. DESCRIPTION OF PLAN

The ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan") is a defined contribution plan established in 2006. The Plan is sponsored by ESET LLC (the "Company") to allow eligible employees of the Company to adopt a regular program of savings for retirement.

The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Significant elements of the Plan are summarized below. Participants should refer to the Plan agreement, as amended, for a more complete description of the Plan's provisions.

Eligibility

For participant contributions and employer matching contributions, employees are eligible to participate and enroll in the Plan if they are at least eighteen years of age and have completed two consecutive months of service. For employer profit sharing contributions, employees are eligible to participate if they are at least eighteen years of age and have completed one year of service. Certain employees are not eligible to participate in the Plan including employees covered by a collective bargaining agreement, nonresident aliens who received no U.S. sourced income and those who became employees as a result of a merger or acquisition for a specified period defined in the Plan document.

Participant Contributions

Eligible participants may contribute up to 75% of pretax eligible compensation in 1% increments as defined by the Plan. In addition, employees who are age 50 or older can elect to defer additional amounts (called "catch-up contributions") to the Plan. All participant contributions are subject to limitations imposed by the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing rollover distributions from other qualified sources.

Employer Contributions

The Company is to make matching contributions equal to 100% of an employee's deferral contribution, up to a maximum of 4% of the employee's eligible compensation, determined each payroll period. In addition, the Plan allows the Company to make discretionary profit-sharing contributions allocated pro-rata to qualifying participants, as defined, based on their compensation to total compensation. During the year ended December 31, 2011, the Company made matching contributions totaling $410,820 and no profit-sharing contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer contributions and allocations of Plan earnings and losses and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Investment Options

Upon enrollment into the Plan, participants direct their participant account to any or all of the investment options offered by the Plan. Subsequently, participants may change their allocations and transfer account balances among the investment options offered by the Plan.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the employer contributions is 100% with three years or more of credited service whereby the participant is credited with at least 1,000 hours of service during a plan year, as defined by the Plan. Participants become 100% vested in the case of death, disability or normal retirement (age 65).

Forfeitures

Forfeitures of employer contributions are to be used to reduce employer contributions or allocated to participants' accounts. During 2011, there was $25,664 added to forfeitures, including related earnings of $6, and $3,565 was allocated to employees. At December 31, 2011 and 2010, the balance of forfeited, nonvested funds available for future use was $25,664 and $3,565, respectively, and was invested in the Vanguard Prime Money Market Fund.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Such loans are secured by the vested balance in the participant's account and bear interest at a rate of 1% in excess of the prime rate published in the *Wall Street Journal*. Principal and interest on loans are paid regularly through payroll deductions. Outstanding loans become due and payable on a participant's termination of employment with the Company. As of December 31, 2011, the interest rate on outstanding notes receivable from participants was 4.25%.

Payment of Benefits

Upon disability, death, termination, normal retirement, and/or attaining age 59½, participants may elect to receive a distribution of their account in a lump sum, partial payments, or in installment payments, or defer distribution if their vested account balance exceeds $5,000. Initial distributions must begin no later than the year following the year in which the participant attains the age of 70½. The Plan does not allow for hardship distributions.

Upon employment termination, if a participant's vested account balance is between $1,000 and $5,000, and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than $1,000.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan maintains its books and financial records using the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. Under this method, contributions and revenues are recognized when received, rather than when earned, and expenses and excess contributions are recorded when paid, not when incurred.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits. Actual results could differ from those estimates.

Investment Risk

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur and such changes could materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 4 for discussion of fair value measurements).

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when received. Dividends are recorded on the ex-dividend date and included in net realized and unrealized depreciation in fair value of investments. Net realized and unrealized depreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Expenses

The Plan's administrative expenses are generally paid by the Company. These expenses include, but are not limited to, custodian, trustee, legal, and accounting expenses. Participants are responsible for all loan-related and distribution-related expenses.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditors' report, which is the date the financial statements were available to be issued. See Note 12.

NOTE 3. INVESTMENTS

The Plan's investments were held by the custodian of the Plan, Mid Atlantic Trust Company, as of December 31, 2011 and 2010. All investments are participant-directed. The following investments represent 5% or more of the Plan's net assets as of December 31:

	2011	2010
BlackRock Global Allocation A	$ 1,100,550	*
Ivy Asset Strategy A	473,313	*
Vanguard Prime Money Market Fund	279,084	*
Invesco Real Estate A	204,600	*
Prudential Jennison Natural Resources A	201,623	*
BlackRock Global Allocation R	*	$ 1,155,189
Ivy Asset Strategy R	*	337,489
Prudential Jennison Natural Resources R	*	270,688
BlackRock Latin America Inv C	*	262,461
Pioneer Emerging Markets R	*	231,350
	2,259,170	2,257,177
All other investments less than 5% of Plan net assets	1,684,763	1,220,082
Total investments at fair value	$ 3,943,933	$ 3,477,259

* Investment is less than 5% of Plan assets or not an investment option as of the date indicated.

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs are unadjusted, quoted market prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Inputs are either directly or indirectly observable for the asset or liability through correlation with related market data at the measurement date and for the duration of the instrument's anticipated life.

Level 3 – Inputs are both unobservable and significant to the overall fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investment measured at fair value at December 31, 2011 and 2010:

Money market fund: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Mutual funds: Valued at the closing price reported in the active market in which the individual investments are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2011 and 2010:

	December 31, 2011			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 279,084	$ -	$ -	$ 279,084
Mutual Funds:				
Allocation	1,573,863	-	-	1,573,863
Emerging Market Equity	505,829	-	-	505,829
Large-Cap Equity	362,911	-	-	362,911
Intermediate Fixed Income	259,415	-	-	259,415
Global Real Estate	204,600	-	-	204,600
Commodities	201,623	-	-	201,623
International Fixed Income	141,181	-	-	141,181
Developed International Equity	133,510	-	-	133,510
Small Blend	54,608	-	-	54,608
Large Blend	32,288	-	-	32,288
Mid-Cap Blend	17,904	-	-	17,904
Financial	1,559	-	-	1,559
Other/Specialty	175,558	-	-	175,558
Total investments at fair value	$ 3,943,933	$ -	$ -	$ 3,943,933

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

	December 31, 2010			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 64,936	$ -	$ -	$ 64,936
Mutual Funds:				
Allocation	1,492,678	-	-	1,492,678
Emerging Market Equity	667,909	-	-	667,909
Large-Cap Equity	204,407	-	-	204,407
Intermediate Fixed Income	150,612	-	-	150,612
Commodities	270,688	-	-	270,688
International Fixed Income	99,127	-	-	99,127
Developed International Equity	117,454	-	-	117,454
US Real Estate	162,205	-	-	162,205
Small-Cap Equity	30,546	-	-	30,546
Other/Specialty	216,697	-	-	216,697
Total investments at fair value	$ 3,477,259	$ -	$ -	$ 3,477,259

NOTE 5. INFORMATION CERTIFIED BY THE CUSTODIAN

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2011 and 2010, and net realized and unrealized depreciation in fair value of investments for the year ended December 31, 2011, was obtained or derived from information provided to the Plan administrator and certified as complete and accurate by Mid Atlantic Trust Company, the custodian of the Plan.

NOTE 6. RELATED PARTY TRANSACTIONS

The Company provides administrative services for the Plan at no cost to the Plan. Substantially all of the Plan's operating expenses are paid by the Company. These transactions qualify as party-in-interest transactions.

NOTE 7. PLAN TERMINATION

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

NOTE 8. CORRECTIVE DISTRIBUTIONS

In order to meet certain nondiscrimination tests for the year ended December 31, 2010, $65,054 was returned to certain participants in 2011. This amount is presented in the statement of changes in net assets available for benefits as corrective distributions.

NOTE 9. TAX STATUS

The Company has adopted a prototype plan and relies upon the prototype plan's opinion letter from the Internal Revenue Service ("IRS"), which stated that the plan and related trust are designed in accordance with applicable section of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

NOTE 10. FIDELITY BOND

The Plan did not have the required fidelity bond coverage for the years ended December 31, 2011 and 2010. ERISA requires the fidelity bond for the Plan to be at least 10% of the Plan assets as of the beginning of the plan year in an amount not less than $1,000 and not more than $500,000. As of January 1, 2010 and 2011, Plan assets were $2,226,346 and $3,501,892, respectively, while the fidelity bond coverage for the Plan was $50,000 through August 4, 2011. On August 4, 2011, the Plan administrator increased the Plan's fidelity bond coverage to $500,000. The Plan administrator does not believe the Plan has incurred any fidelity bond losses during 2010 or 2011.

NOTE 11. SELF-CORRECTION OF OPERATIONAL FAILURES

During 2011, the Company identified operational failures relating to certain compensation improperly excluded from the calculation of participant deferral and related employer matching contributions. The Company and the Plan administrator are correcting the issue under the IRS Employee Plans Compliance Resolution System's Self-Correction Program. In June 2012, the Company remitted to the Plan $2,006, representing 50% of the missed participant deferrals, and $311, representing 100% of the missed employer matching contribution on behalf of the affected participants. They are working to determine other correcting actions needed including the 2011 plan year and plan years prior to 2010, if any. Based on such actions, Plan management and the Company believe the operational failures will not cause the Plan to be disqualified by the IRS and that the self-corrective actions allow the Plan to be in compliance with the Plan documents and ERISA. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

NOTE 12. SUBSEQUENT EVENT

Effective January 1, 2012, the Plan was restated and amended to, among other things, replace the discretionary employer matching contributions with safe harbor employer matching contributions with such amounts being immediately vested, permit participants to make Roth contributions and rollover of Roth elective deferrals, and increase the maximum participant contribution from 75% to 90% of eligible compensation.

SUPPLEMENTAL SCHEDULE

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Attachment to Form 5500 – Schedule H, Part IV, Line 4i –
Schedule of Assets Held for Investment Purposes at End of Year **EIN: 33-0876139**
As of December 31, 2011 **Plan Number: 001**

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity date	(d) Cost [1]	(e) Current value
	Money Market Fund:			
	Vanguard Prime Money Market Fund	Money Market Fund	-	$ 279,084
	Mutual Funds:			
	BlackRock Global Allocation A	Mutual Fund	-	1,100,550
	Ivy Asset Strategy A	Mutual Fund	-	473,313
	Invesco Real Estate A	Mutual Fund	-	204,600
	Prudential Jennison Natural Resources A	Mutual Fund	-	201,623
	BlackRock Latin America Inv A	Mutual Fund	-	188,928
	Oppenheimer Developing Markets A	Mutual Fund	-	176,729
	PIMCO Total Return A	Mutual Fund	-	176,720
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	Ivy Pacific Opportunities Y	Mutual Fund	-	140,172
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	BlackRock EuroFund A	Mutual Fund	-	93,644
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	Prudential Financial Services A	Mutual Fund	-	1,559
*	Participant Loans	Interest rate at 4.25%; maturities vary	- 0 -	64,768
	Total			$ 4,008,701

* Represents a party-in-interest.

(1) Cost information is not required for beneficiary or participant-directed investments under an individual account plan.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

INDEPENDENT AUDITORS' REPORT,
FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

December 31, 2011

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
ESET LLC 401(k) Profit Sharing Plan and Trust
San Diego, California

We were engaged to audit the accompanying statements of net assets available for benefits – modified cash basis of the ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan") as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits – modified cash basis for the year ended December 31, 2011 and the supplemental schedule as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information in Note 5 to the financial statements, which was certified by Mid Atlantic Trust Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the custodian as of December 31, 2011 and 2010, and for the year ended December 31, 2011, that the information provided to the Plan administrator by the custodian is complete and accurate.

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

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purposes of additional analysis and is not a required part of the financial statements, but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Lavine, Lofgren, Morris + Engelberg, LLP

August 31, 2012

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statements of Net Assets Available for Benefits – Modified Cash Basis
As of December 31, 2011 and 2010

	2011	2010
ASSETS		
Investments, at fair value:		
Money market fund	$ 279,084	$ 64,936
Mutual funds	3,664,849	3,412,323
Total investments	3,943,933	3,477,259
Receivables:		
Notes receivable from participants	64,768	24,633
Total assets	4,008,701	3,501,892
LIABILITIES	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,008,701	$ 3,501,892

See accompanying notes to financial statements.

ESET LLC 401(K) PROFIT SHARING PLAN AND TRUST

Statement of Changes in Net Assets Available for Benefits – Modified Cash Basis
For the Year Ended December 31, 2011

Additions to net assets attributed to:		
Contributions:		
Participant - current	$	708,308
Participant - rollover		211,662
Employer matching		410,820
Total contributions		1,330,790
Interest income on notes receivable from participants		1,713
Total additions		1,332,503
Deductions from net assets attributed to:		
Benefits paid to participants, including rollover distributions		493,893
Corrective distributions		65,054
Administrative fees		1,988
		560,935
Investment loss:		
Net realized and unrealized depreciation in fair value of investments		264,759
Total deductions		825,694
Net increase		506,809
Net assets available for benefits:		
Beginning of year		3,501,892
End of year	$	4,008,701

See accompanying notes to financial statements.

NOTE 1. DESCRIPTION OF PLAN

The ESET LLC 401(k) Profit Sharing Plan and Trust (the "Plan") is a defined contribution plan established in 2006. The Plan is sponsored by ESET LLC (the "Company") to allow eligible employees of the Company to adopt a regular program of savings for retirement.

The Plan is subject to the requirements of the Employee Retirement Income Security Act of 1974 ("ERISA"). Significant elements of the Plan are summarized below. Participants should refer to the Plan agreement, as amended, for a more complete description of the Plan's provisions.

Eligibility

For participant contributions and employer matching contributions, employees are eligible to participate and enroll in the Plan if they are at least eighteen years of age and have completed two consecutive months of service. For employer profit sharing contributions, employees are eligible to participate if they are at least eighteen years of age and have completed one year of service. Certain employees are not eligible to participate in the Plan including employees covered by a collective bargaining agreement, nonresident aliens who received no U.S. sourced income and those who became employees as a result of a merger or acquisition for a specified period defined in the Plan document.

Participant Contributions

Eligible participants may contribute up to 75% of pretax eligible compensation in 1% increments as defined by the Plan. In addition, employees who are age 50 or older can elect to defer additional amounts (called "catch-up contributions") to the Plan. All participant contributions are subject to limitations imposed by the Internal Revenue Code ("IRC"). Participants may also contribute amounts representing rollover distributions from other qualified sources.

Employer Contributions

The Company is to make matching contributions equal to 100% of an employee's deferral contribution, up to a maximum of 4% of the employee's eligible compensation, determined each payroll period. In addition, the Plan allows the Company to make discretionary profit-sharing contributions allocated pro-rata to qualifying participants, as defined, based on their compensation to total compensation. During the year ended December 31, 2011, the Company made matching contributions totaling $410,820 and no profit-sharing contributions.

Participant Accounts

Each participant's account is credited with the participant's contributions, the employer contributions and allocations of Plan earnings and losses and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Investment Options

Upon enrollment into the Plan, participants direct their participant account to any or all of the investment options offered by the Plan. Subsequently, participants may change their allocations and transfer account balances among the investment options offered by the Plan.

NOTE 1. DESCRIPTION OF PLAN (Continued)

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the employer contributions is 100% with three years or more of credited service whereby the participant is credited with at least 1,000 hours of service during a plan year, as defined by the Plan. Participants become 100% vested in the case of death, disability or normal retirement (age 65).

Forfeitures

Forfeitures of employer contributions are to be used to reduce employer contributions or allocated to participants' accounts. During 2011, there was $25,664 added to forfeitures, including related earnings of $6, and $3,565 was allocated to employees. At December 31, 2011 and 2010, the balance of forfeited, nonvested funds available for future use was $25,664 and $3,565, respectively, and was invested in the Vanguard Prime Money Market Fund.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Such loans are secured by the vested balance in the participant's account and bear interest at a rate of 1% in excess of the prime rate published in the *Wall Street Journal*. Principal and interest on loans are paid regularly through payroll deductions. Outstanding loans become due and payable on a participant's termination of employment with the Company. As of December 31, 2011, the interest rate on outstanding notes receivable from participants was 4.25%.

Payment of Benefits

Upon disability, death, termination, normal retirement, and/or attaining age 59½, participants may elect to receive a distribution of their account in a lump sum, partial payments, or in installment payments, or defer distribution if their vested account balance exceeds $5,000. Initial distributions must begin no later than the year following the year in which the participant attains the age of 70½. The Plan does not allow for hardship distributions.

Upon employment termination, if a participant's vested account balance is between $1,000 and $5,000, and if the participant has not elected to receive a cash distribution or have the balance rolled over into an individual retirement account ("IRA") of his/her choosing, the Plan may transfer the participant's account balance into an IRA. Also at its discretion, the Plan may elect to distribute vested account balances of less than $1,000.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan maintains its books and financial records using the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles in the United States of America. Under this method, contributions and revenues are recognized when received, rather than when earned, and expenses and excess contributions are recorded when paid, not when incurred.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes in net assets available for benefits. Actual results could differ from those estimates.

Investment Risk

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur and such changes could materially affect participants' account balances and the amounts reported in the accompanying financial statements.

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (see Note 4 for discussion of fair value measurements).

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when received. Dividends are recorded on the ex-dividend date and included in net realized and unrealized depreciation in fair value of investments. Net realized and unrealized depreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Expenses

The Plan's administrative expenses are generally paid by the Company. These expenses include, but are not limited to, custodian, trustee, legal, and accounting expenses. Participants are responsible for all loan-related and distribution-related expenses.

Payment of Benefits

Benefits are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

Subsequent Events

The Plan has evaluated subsequent events through the date of the independent auditors' report, which is the date the financial statements were available to be issued. See Note 12.

NOTE 3. INVESTMENTS

The Plan's investments were held by the custodian of the Plan, Mid Atlantic Trust Company, as of December 31, 2011 and 2010. All investments are participant-directed. The following investments represent 5% or more of the Plan's net assets as of December 31:

	2011	2010
BlackRock Global Allocation A	$ 1,100,550	*
Ivy Asset Strategy A	473,313	*
Vanguard Prime Money Market Fund	279,084	*
Invesco Real Estate A	204,600	*
Prudential Jennison Natural Resources A	201,623	*
BlackRock Global Allocation R	*	$ 1,155,189
Ivy Asset Strategy R	*	337,489
Prudential Jennison Natural Resources R	*	270,688
BlackRock Latin America Inv C	*	262,461
Pioneer Emerging Markets R	*	231,350
	2,259,170	2,257,177
All other investments less than 5% of Plan net assets	1,684,763	1,220,082
Total investments at fair value	$ 3,943,933	$ 3,477,259

* Investment is less than 5% of Plan assets or not an investment option as of the date indicated.

NOTE 4. FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs are unadjusted, quoted market prices in active markets for identical assets or liabilities at the measurement date.

Level 2 – Inputs are either directly or indirectly observable for the asset or liability through correlation with related market data at the measurement date and for the duration of the instrument's anticipated life.

Level 3 – Inputs are both unobservable and significant to the overall fair value measurement for the asset or liability at the measurement date. These inputs reflect Plan management's best estimate of what market participants would use in pricing the asset or liability at the measurement date. Consideration is given to the risk inherent in the valuation technique and in the inputs to the model.

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investment measured at fair value at December 31, 2011 and 2010:

Money market fund: Valued at the net asset value (NAV) of shares held by the Plan at year end.

Mutual funds: Valued at the closing price reported in the active market in which the individual investments are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2011 and 2010:

	December 31, 2011			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 279,084	$ -	$ -	$ 279,084
Mutual Funds:				
Allocation	1,573,863	-	-	1,573,863
Emerging Market Equity	505,829	-	-	505,829
Large-Cap Equity	362,911	-	-	362,911
Intermediate Fixed Income	259,415	-	-	259,415
Global Real Estate	204,600	-	-	204,600
Commodities	201,623	-	-	201,623
International Fixed Income	141,181	-	-	141,181
Developed International Equity	133,510	-	-	133,510
Small Blend	54,608	-	-	54,608
Large Blend	32,288	-	-	32,288
Mid-Cap Blend	17,904	-	-	17,904
Financial	1,559	-	-	1,559
Other/Specialty	175,558	-	-	175,558
Total investments at fair value	$ 3,943,933	$ -	$ -	$ 3,943,933

NOTE 4. FAIR VALUE MEASUREMENTS (Continued)

	December 31, 2010			
	Level 1	Level 2	Level 3	Total
Money Market Fund	$ 64,936	$ -	$ -	$ 64,936
Mutual Funds:				
Allocation	1,492,678	-	-	1,492,678
Emerging Market Equity	667,909	-	-	667,909
Large-Cap Equity	204,407	-	-	204,407
Intermediate Fixed Income	150,612	-	-	150,612
Commodities	270,688	-	-	270,688
International Fixed Income	99,127	-	-	99,127
Developed International Equity	117,454	-	-	117,454
US Real Estate	162,205	-	-	162,205
Small-Cap Equity	30,546	-	-	30,546
Other/Specialty	216,697	-	-	216,697
Total investments at fair value	$ 3,477,259	$ -	$ -	$ 3,477,259

NOTE 5. INFORMATION CERTIFIED BY THE CUSTODIAN

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2011 and 2010, and net realized and unrealized depreciation in fair value of investments for the year ended December 31, 2011, was obtained or derived from information provided to the Plan administrator and certified as complete and accurate by Mid Atlantic Trust Company, the custodian of the Plan.

NOTE 6. RELATED PARTY TRANSACTIONS

The Company provides administrative services for the Plan at no cost to the Plan. Substantially all of the Plan's operating expenses are paid by the Company. These transactions qualify as party-in-interest transactions.

NOTE 7. PLAN TERMINATION

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

NOTE 8. CORRECTIVE DISTRIBUTIONS

In order to meet certain nondiscrimination tests for the year ended December 31, 2010, $65,054 was returned to certain participants in 2011. This amount is presented in the statement of changes in net assets available for benefits as corrective distributions.

NOTE 9. TAX STATUS

The Company has adopted a prototype plan and relies upon the prototype plan's opinion letter from the Internal Revenue Service ("IRS"), which stated that the plan and related trust are designed in accordance with applicable section of the IRC. The Company has not applied for a determination letter from the IRS specific to the Plan. The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the accompanying financial statements.

The modified cash basis of accounting requires Plan management to evaluate tax positions taken by the Plan if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2008.

NOTE 10. FIDELITY BOND

The Plan did not have the required fidelity bond coverage for the years ended December 31, 2011 and 2010. ERISA requires the fidelity bond for the Plan to be at least 10% of the Plan assets as of the beginning of the plan year in an amount not less than $1,000 and not more than $500,000. As of January 1, 2010 and 2011, Plan assets were $2,226,346 and $3,501,892, respectively, while the fidelity bond coverage for the Plan was $50,000 through August 4, 2011. On August 4, 2011, the Plan administrator increased the Plan's fidelity bond coverage to $500,000. The Plan administrator does not believe the Plan has incurred any fidelity bond losses during 2010 or 2011.

NOTE 11. SELF-CORRECTION OF OPERATIONAL FAILURES

During 2011, the Company identified operational failures relating to certain compensation improperly excluded from the calculation of participant deferral and related employer matching contributions. The Company and the Plan administrator are correcting the issue under the IRS Employee Plans Compliance Resolution System's Self-Correction Program. In June 2012, the Company remitted to the Plan $2,006, representing 50% of the missed participant deferrals, and $311, representing 100% of the missed employer matching contribution on behalf of the affected participants. They are working to determine other correcting actions needed including the 2011 plan year and plan years prior to 2010, if any. Based on such actions, Plan management and the Company believe the operational failures will not cause the Plan to be disqualified by the IRS and that the self-corrective actions allow the Plan to be in compliance with the Plan documents and ERISA. Accordingly, no provision for income taxes has been included in the accompanying financial statements.

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SUPPLEMENTAL SCHEDULE

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