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 01/01/2012 and ending 01/31/2012

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;
- [X] the final return/report;
- [ ] an amended return/report;
- [X] 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
MARTHAS HANDS LLC MARTHAS HANDS LLC 2012

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 09/20/2006

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

MARTHAS HANDS LLC

12813 FLUSING MEADOWS DRIVE STE 250
TOWN AND COUNTRY, MO 63131

2b Employer Identification Number (EIN) 43-1710138

2c Sponsor's telephone number 314-965-4350

2d Business code (see instructions) 621610

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.	10/11/2012	JOHN L HEDRICK
	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")
MARTHAS HANDS LLC

12813 FLUSING MEADOWS DRIVE STE 250
TOWN AND COUNTRY, MO 63131

3b Administrator's EIN
43-1710138

3c Administrator's telephone number
314-965-4350

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**	150
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**	0
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	0
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	0
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	0
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	0
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
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 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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider 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 01/01/2012 and ending 01/31/2012

A Name of plan
MARTHAS HANDS LLC MARTHAS HANDS LLC 2012

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
43-1710138

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

BUTLER ASSOCIATES FINANCIAL PLANNER

43-1464495

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

PAYCHEX

16-1124166

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

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

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

(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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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 01/01/2012 and ending 01/31/2012

A Name of plan
MARTHAS HANDS LLC MARTHAS HANDS LLC 2012

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
43-1710138

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)	7923	0
(2) Participant contributions	1b(2)	15823	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	49929	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	532961	0
(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	606636	0
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	606636	0

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)	1946	
(B) Participants	2a(1)(B)	2845	
(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)		4791
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	287	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		287
(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)	53	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		53
(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)		
	(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)		20765
c	Other income	2c		
d	Total income. Add all **income** amounts in column (b) and enter total	2d		25896
	Expenses			
e	Benefit payment and payments to provide benefits:			
	(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	8738	
	(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)		8738
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
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)		
	(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j	Total expenses. Add all **expense** amounts in column (b) and enter total	2j		8738
	Net Income and Reconciliation			
k	Net income (loss). Subtract line **2j** from line **2d**	2k		17158
l	Transfers of assets:			
	(1) To this plan	2l(1)		
	(2) From this plan	2l(2)		623794

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)** [X] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [ ] Yes [X] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MICHAEL CUMMINS, CPA, P.C. **(2)** EIN: 43-1555780

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		27542
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		60663
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)
401K SAFE, LLC MULTIPLE EMPLOYER 401(K) PLAN	27-1487169	001

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 01/01/2012 and ending 01/31/2012

A Name of plan
MARTHAS HANDS LLC MARTHAS HANDS LLC 2012

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
43-1710138

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): _____ _____

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):

MARTHA'S HANDS LLC 401K

PROFIT SHARING PLAN & TRUST

Audited Financial Statements
and Supplemental Schedules

As of January 31, 2012 , December 31, 2011 and 2010
and for the month ended January 31, 2012
and the years ended December 31, 2011 and 2010

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Michael Cummins, CPA, P.C.

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Independent Auditor's Report

To the Trustees of
Martha's Hands LLC 401(k) Profit Sharing Plan and Trust

We have audited the accompanying statements of net assets available for benefits of Martha's Hands LLC 401(k) Profit Sharing Plan and Trust as of January 31, 2012, December 31, 2011 and 2010 and the related statements of changes in net assets available for benefits for the month ended January 31, 2012 and the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed below, 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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 discussed in note 6, to the financial statements the Plan sponsor did not defer 401(k) contributions on bonuses paid to employees in 2010. Plan management has calculated the missed deferrals and related match for 2010, which are recorded in the financial statements. Management as of the date of this report has not calculated the missed deferrals for years prior to 2010. Since the Plan merged with 401k SAFE, LLC Multiple Employer 401(k) Plan in January of 2012, the Plan management of the multiple employer plan will be responsible for collecting any contributions remitted subsequent to the merger by Martha's Hands LLC (the Plan Sponsor).

Michael Cummins, CPA, P.C. (Continued)

In our opinion, except for the effect of adjustments, if any, had the missed deferrals for years prior to 2011 been calculated, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Martha's Hands LLC 401(k) Profit Sharing Plan and Trust a as of January 31, 2012, December 31, 2011 and 2010 and the related statements of changes in net assets available for benefits for the month ended January 31, 2012 and the years ended December 31, 2011 and 2010.December 31, 2010, and 2009 then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 5, the Plan merged with 401k SAFE, LLC Multiple Employer 401(k) Plan in January of 2012. All of the net assets available for benefits were transferred to the multiple employer plan.

As discussed, in note 9 the financial statements for 2010 were restated to correct an error in the calculation of qualified non-elective contributions and to reflect a retroactive amendment that eliminated a need to refund excess contributions.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets held for investment purposes as of December 31, 2011 and schedule of Participant Contributions Transmitted Late to the Plan at January 31, 2012, and 2011 are presented for the purpose of additional analysis and are not a required part of the basic financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effect of adjustments, if any, had the missed deferrals for years prior to 2010 been calculated, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Michael Cummins, CPA, P.C.
St. Louis, MO
October 9, 2012

MARTHA'S HANDS LLC 401K
PROFIT SHARING PLAN & TRUST
Statement of Net Assets Available for Benefits

	January 31,	*December 31,*	
	2012	2011	2010
			Restated
Assets			
Investments			
Participant directed investments	$ -	$ 532,961	$ 503,548
Receivables			
Employer matching contributions	-	7,923	-
Employee		15,823	-
Qualified non-elective contributions	-	-	18,970
Notes receivable participants	-	49,929	7,903
		606,636	530,421
Liabilities		-	-
Net assets available for benefits	$ -	$ 606,636	$ 530,421

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

MARTHA'S HANDS LLC 401K
PROFIT SHARING PLAN & TRUST
Statement of Changes in Net Assets Available for Benefits

	Month Ended January 31,	Year Ended December 31,	
	2012	2011	2010
			Restated
Increases in net assets			
Investment income			
Dividends	$ 53	$ 7,709	$ 3,648
Appreciation (depreciation)	20,765	(38,263)	38,886
Total investment income	20,818	(30,554)	42,534
Interest participants notes receivables	287	802	371
Contributions			
Company	1,946	49,565	64,340
Participants	2,845	96,911	81,353
Total contributions	4,791	146,476	145,693
Other		-	-
Total increases in net assets	25,896	116,724	188,598
Decreases in net assets			
Benefits paid to participants	8,738	40,509	3,966
Transfers to other plans	623,794	-	-
Expenses	-	-	-
Total decreases in net assets	632,532	40,509	3,966
Net increase (decrease)	(606,636)	76,215	184,632
Net assets available for benefits			
Beginning of year	606,636	530,421	342,715
Prior period correction			3,074
Restated			345,789
End of year	$ -	$ 606,636	$ 530,421

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

1. Description of Plan

In 2011, management decided to merged with a multiple-employer plan 401k SAFE, LLC Multiple Employer 401(k) Plan. On January 6, 2012 Plan management agreed to merge the Plan. The following is a description of the Plan prior to the merger.

The following description of the Martha's Hands LLC 401(k) Profit Sharing Plan and Trust (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 the company who have one year of service and are age twenty-one or older. In 2006, the Plan permitted participants to enter the Plan on the first day of the quarter after they met eligibility requirements. Then also in 2006, the Plan was amended to enable participants to enter the Plan immediately after they met eligibility requirements. Also, in August of 2006 the Plan was amended to include a Roth option for employee deferrals. The Plan was restated in 2006, January 1, 2007, and January 1, 2008. The Plan adopted an amendment in 2011, to retroactively include employees who deferred contributions when they were not eligible at the time the contributions were deferred.

Contributions: Each year, participants may contribute up to 96 percent of pretax annual compensation in 1 % increments, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may make elect to reduce their compensation, or elect to have the contribution designated as a Roth contribution that does not reduce their compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution Plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants. The company makes a safe harbor contribution of 100 percent of the first 3 percent of base compensation that a participant contributes to the Plan plus an additional 50% of contributions in excess of 3%, but not more that 5 %, of the employee's compensation.

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, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan document. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are vested immediately in their contributions and safe harbor contributions plus actual earnings thereon. Vesting in the company's contribution portion of their accounts is based on years of continuous service. Non-safe harbor contributions are vested 100% after 3 years of service.

1. Description of Plan (continued)

Participant loans: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or (95% of 50%) 47.5% of their account balance. The loans are secured by the balance in the participant's account at interest rates which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest is paid ratably through payroll deductions.

Payment of benefits: On termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited accounts: All of the Plans contributions were 100% vested

2. Summary of accounting policies

Basis of accounting: The financial statements of the Plan were prepared on the accrual basis of accounting. Since the Plan merged instead of terminating management does not believe the liquation basis of accounting should us

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

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 4 for discussion of fair value measurements.

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.

2. Summary of Accounting Policies (continued)

Payment of benefits: Benefits are recorded when paid.

Operating expenses: All expenses of maintaining the Plan are paid by the company. The third party administrator and investment advisor also receive indirect compensation that is not reflected in the financial statements.

Subsequent events: The Plan has evaluated subsequent events through October 9, 2012, the date the financial statements were available to be issued.

3. Investments

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

	January 31,	December 31,	
	2012	2011	2010
American Funds Europacific Gr R3	-	$ 8,902	$ 93,299
American Funds Growth Fund of Amer R3	-	149,701	137,368
Federated Automated Cash Management	-	100,225	114,280
Federated Kaufmann Fund Class R	-	65,438	69,815
Federated Total Return Bond K	-	35,701	33,494

The net appreciation and depreciation presented in the financial statements represents changes in the value of registered investment companies.

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 measurement) 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 to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access. Inputs to the valuation methodology include, quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets;

4. Fair value measurements (continued)

Level 2 - Inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement. 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Mutual funds: Valued at the net asset value of shares held by the Plan at year end.

The following table classifies the investments in registered investment companies by objective for December 31, 2011 and 2010 all assets were transferred as of January 31, 2012:

Investments at fair December 31, 2011:

	Level			
	1	2	3	Total
Registered investment company				
Equity domestic	$ 278,518	$ -	$ -	$ 278,518
International Equity	93,594	-	-	93,594
Fixed income	35,701	-	-	35,701
Money market	-	100,225	-	100,225
Other	24,923	-	-	24,923
				-
	$ 432,736	$ 100,225	$ -	$ 532,961

4. Fair value measurements (continued)

Investments at fair value December 31, 2010:

	Level 1	Level 2	Level 3	Total
Registered investment company				
Equity domestic	$ 247,719	$ -	$ -	$ 247,719
International Equity	96,164	-	-	96,164
Fixed income	33,494	-	-	33,494
Money market	-	114,280	-	114,280
Other	11,891	-	-	11,891
	$ 389,268	$ 114,280	$ -	$ 503,548

5. Plan merger and termination.

In January of 2012 the Plan merged with 401k SAFE, LLC Multiple Employer 401(k) Plan. As a consequence the net assets available for benefits with transferred to the 401k SAFE, LLC Multiple Employer 401(k) Plan.

The assets transferred to the new plan consisted of the following:

Registered investment companies	$ 565,190
Uncollected contributions	
Particpants	7,374
Employer	4,363
Balance of participant loans	46,867
	$ 623,794

6. Party-in-interest transactions

The Plan has several service providers who are parties-in-interest. Transactions with the parties-in-interest are believed to be exempt.

During 2011 the Plan did not remit $ 18,322 in participant contributions and loan payment payments within the guidelines established by the Department of Labor. In January 2012 an additional amount of $4,792 was not remitted within the guidelines. Prior to the merger $ 13,793 was remitted to the Plan. The Plan sponsor remitted the remaining $ 8,175 after the merger to the 401k SAFE, LLC Multiple Employer 401(k) Plan. None of the contributions were fully corrected since lost earnings, was not calculated.

During 2010, the Plan failed to defer 401(k) contributions on bonuses. As a result, the Company was required to remit 50% of the missed deferrals plus 100% of the related match plus lost earnings. On December 15, 2011 the Plan remitted the Qualified non-elective contribution but did not remit the lost earnings.

Prior to 2010 there may have been additional amounts due to the plan for missed deferrals on bonuses. Management has not calculated a Qualified non-elective contribution for those.

The management of 401k SAFE, LLC Multiple Employer 401(k) Plan is responsible for collecting the contributions and lost earnings on the participant contributions and qualified non-elective contributions.

7. Tax status

The Internal Revenue Service has approved the prototype Plan document and informed the trustees 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 except as discussed below Plan was being operated in compliance with the applicable requirements of the IRC, up to the date of the merger with 401k SAFE, LLC Multiple Employer 401(k) Plan discussed in Note 6.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service and Department of Labor.

The following matters may be examined by the Internal Revenue Service or Department of Labor

7. Tax status (continued)

Plan management as discussed in note 5 discovered missed deferrals and failures to remit contributions. In addition, Plan management adopted an amendment in 2011, to retroactively include employees who made contributions when they were not eligible.

In 2010, Plan management discovered that it had not been complying with the annual audit and filing requirements for employee benefit plans. The past due audits and filings were made in 2011.

Other than the matters discussed above, the Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of the date of the transfer of the net assets available for benefits in January 2012 no other uncertain positions are taken or are expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. All tax periods since 2006 are open for examination.

8. Risks and uncertainties

Since the Plan has merged with 401k SAFE, LLC Multiple Employer 401(k) Plan discussed in Note 6, the multiple employer plan and the Plan sponsor, risks and uncertainties have been assumed by the management of the multiple employer plan and the plan sponsor. There is a risk that additional contributions may be due to the Plan and not recorded as of the date of the financial statements. Any additional contributions discovered after the due date will be collected by 401k SAFE, LLC Multiple Employer 401(k) Plan.

9. Restatement of 2010 financial statements

The December 31, 2010 financial statements were restated. The reasons for the restatement were as follows: As of December 31, 2010 a Qualified Non-Elective contribution recorded 50% of the related match instead of 100%. As of December 31, 2010, the Plan recorded a liability for excess contributions for participants who were not eligible to participate. In 2011, the Plan adopted an amendment to retroactively include those employees in the Plan.

Correction of employer matching contributions	$	4,875
Retroactive amendment reducing excess contributions		4,751
	$	9,626

Portion affecting 2010	$	6,552
Portion affecting years prior to 2010		3,074
	$	9,626

10. Reconciliation of financial statements to form 5500

Net assets available for benefits

	January 31,	December 31,	
	2012	2011	2010
Per financial statements	$ -	$ 606,636	$ 530,421
Correction of employer matching contributions for 2010			(4,875)
Retroactive amendment reducing excess contributions 2010			(4,751)
Per form 5500	$ -	$ 606,636	$ 520,795

Changes in net assets available for benefits

	Month January 31,	Year ended December 31,	
	2012	2011	2010
Per financial statements	$ (606,636)	$ 76,215	$ 184,632
Correction of employer matching contributions for 2010		4,875	(4,875)
Retroactive amendment reducing excess contributions for 2010		4,751	(1,677)
Per form 5500	$ (606,636)	$ 85,841	$ 178,080

MARTHA'S HANDS LLC 401K PROFIT SHARING PLAN & TRUST

Employer Identification Number: 43-1710138 Plan number: 001

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

For the year ended December 31, 2011

(a)	**(b)** Identity of issue, borrower, lessor, or similar party	**(c)** Description of investment including maturity date, rate of interest, collateral, par or maturity value		**(d)** Cost	**(e)** Current value
			Units		
	Federated	Federated Automated Cash Manage	100,225	* *	$ 100,225
	Federated	Federated Total Return Bond K	3,165	* *	35,701
	Federated	Federated Max-Cap Index K	603	* *	7,649
	American Funds	American Funds Europacific Gr R3	2,580	* *	89,062
	American Century	American Century Equity Income	1,574	* *	11,429
	Franklin	Templeton Growth R	328	* *	5,293
	Franklin	Franklin Templeton Founding Allc R	1,981	* *	19,593
	Fidelity	Fidelity Advisor Real Estate C	317	* *	5,328
	Franklin	Franklin Small Cap Value R	85	* *	3,456
	American Funds	American Funds Capital World G/I R3	142	* *	4,532
	American Funds	American Funds Growth Fund Of Amer R	5,284	* *	149,701
	Federated	Federated Kaufmann Fund Class R	14,073	* *	65,438
	Federated	Federated Kaufmann Small Cap R	1,134	* *	23,673
	MFS	MFS Mid Cap Value R2	946.5371	* *	11,881
					$ 532,961
*	Participant loans interest rate 4.25%				$ 49,929

* * Cost not required for participant directed investments.

See Independent Auditor's Report regarding this information.

MARTHA'S HANDS LLC 401K PROFIT SHARING PLAN & TRUST

Employer Identification Number: 43-1710138 Plan number: 001

Schedule of Participant Contributions Transmitted Late to the Plan - Attachment for Schedule H line 4a

For the year ended December 31, 2011

Total that Constitute Nonexempt Prohibited Transactions

Participant Contirbutions Transmitted Late to the Plan			Check here if Participant Loan repayment are Included				
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction In VFCP	Total Fully Corrected Under VFCP And PTE 2002-51
See note 1 and 2 below							
$ 4,518	11/23/11	1/6/12	X	$ 4,518	$ -	$ -	$ -
4,577	12/9/11	1/6/12	X	4,577	-	-	-
4,699	12/22/11	1/6/12	X	4,699	-	-	-
4,528	12/29/11		X	4,528	-	-	-
18,322				18,322	-	-	-
Qualified Non-Elective contributions see note 1 and 2 below							
3	9/3/10	12/15/11		3	-	-	-
3	10/29/10	12/15/11		3	-	-	-
88	12/23/10	12/15/11		88	-	-	-
9,126	12/31/10	12/15/11		9,126	-	-	-
9,220				9,220	-	-	-
$ 27,542				$ 27,542	$ -	$ -	$ -

Note 1 - The amounts above are qualified non-elective contributions which are 50% of the amounts that should have withheld. Amounts for years prior to 2010 have not yet been determined.

Note 2 - The Plan merged with 401k SAFE, LLC Multiple Employer 401(k) Plan 27-1487169 in January 2012 they are responsible for collecting the delinquent contributions and loan payements.

See Auditor's Report Regarding This Information

MARTHA'S HANDS LLC 401K PROFIT SHARING PLAN & TRUST

Employer Identification Number: 43-1710138 Plan number: 001

Schedule of Participant Contributions Transmitted Late to the Plan - Attachment for Schedule H line 4a

For the month ended January 31, 2012

Total that Constitute Nonexempt Prohibited Transactions

Participant Contirbutions Transmitted Late to the Plan			Check here if Participant Loan repayment are Included				Total Fully Corrected Under VFCP And PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction In VFCP	
See note 1 and 2 below							
$ 4,518	11/23/11	1/6/12	X	$ 4,518	$ -	$ -	$ -
4,577	12/9/11	1/6/12	X	4,577	-	-	-
4,699	12/22/11	1/6/12	X	4,699	-	-	-
4,528	12/29/11		X	4,528	-	-	-
4,792	1/6/12		X	4,792			
23,114				23,114	-	-	-
Qualified Non-Elective contributions see note 1 and 2 below							
3	9/3/10	12/15/11		3	-	-	-
3	10/29/10	12/15/11		3	-	-	-
88	12/23/10	12/15/11		88	-	-	-
9,126	12/31/10	12/15/11		9,126	-	-	-
9,220				9,220	-	-	-
$ 32,334				$ 32,334	$ -	$ -	$ -

Note 1 - The amounts above are qualified non-elective contributions which are 50% of the amounts that should have withheld. Amounts for years prior to 2010 have not yet been determined.

Note 2 - The Plan merged with 401k SAFE, LLC Multiple Employer 401(k) Plan 27-1487169 in January 2012 they are responsible for collecting the delinquent contributions and loan payements.

See Auditor's Report Regarding This Information

MARTHA'S HANDS LLC 401K PROFIT SHARING PLAN & TRUST

Employer Identification Number: 43-1710138 Plan number: 001

Schedule of Participant Contributions Transmitted Late to the Plan - Attachment for Schedule H line 4a

For the month ended January 31, 2012

Total that Constitute Nonexempt Prohibited Transactions

Participant Contirbutions Transmitted Late to the Plan			Check here if Participant Loan repayment are Included				Total Fully Corrected Under VFCP And PTE 2002-51
Amount Withheld	Date Withheld	Date Remitted		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction In VFCP	
See note 1 and 2 below							
$ 4,518	11/23/11	1/6/12	X	$ 4,518	$ -	$ -	$ -
4,577	12/9/11	1/6/12	X	4,577	-	-	-
4,699	12/22/11	1/6/12	X	4,699	-	-	-
4,528	12/29/11		X	4,528	-	-	-
4,792	1/6/12		X	4,792			
23,114				23,114	-	-	-
Qualified Non-Elective contributions see note 1 and 2 below							
3	9/3/10	12/15/11		3	-	-	-
3	10/29/10	12/15/11		3	-	-	-
88	12/23/10	12/15/11		88	-	-	-
9,126	12/31/10	12/15/11		9,126	-	-	-
9,220				9,220	-	-	-
$ 32,334				$ 32,334	$ -	$ -	$ -

Note 1 - The amounts above are qualified non-elective contributions which are 50% of the amounts that should have withheld. Amounts for years prior to 2010 have not yet been determined.

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