Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ENVIRONMENTAL SCIENCE ASSOCIATES 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1989

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

ENVIRONMENTAL SCIENCE ASSOCIATES

225 BUSH #1700
SAN FRANCISCO, CA 94104

2b Employer Identification Number (EIN) 94-1698350

2c Sponsor's telephone number 415-896-5900

2d Business code (see instructions) 541330

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.	10/12/2012	ERIC J. RUBY
	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")
ENVIRONMENTAL SCIENCE ASSOCIATES

225 BUSH #1700
SAN FRANCISCO, CA 94104

3b Administrator's EIN
94-1698350

3c Administrator's telephone number
415-896-5900

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**	302
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**	343
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	97
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	440
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	440
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	420
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	18
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:
2F 2G 2J 2K 2S 2T 3D 2R 2E

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan
ENVIRONMENTAL SCIENCE ASSOCIATES 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ENVIRONMENTAL SCIENCE ASSOCIATES

D Employer Identification Number (EIN)
94-1698350

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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)

MERRILL LYNCH, PIERCE, FENNER AND S

13-5674085

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 52 59 60 62 63 71 72	RECORDKEEPER	4478	Yes [X] No [ ]	Yes [X] No [ ]	0	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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
ENVIRONMENTAL SCIENCE ASSOCIATES 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ENVIRONMENTAL SCIENCE ASSOCIATES

D Employer Identification Number (EIN)
94-1698350

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

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

b Name of sponsor of entity listed in (a): BANK OF AMERICA, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
22-6484011-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO STABLE VALUE RET CL 4

b Name of sponsor of entity listed in (a): INVESCO NATIONAL TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
27-3868124-001	C	3514940

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
ENVIRONMENTAL SCIENCE ASSOCIATES 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ENVIRONMENTAL SCIENCE ASSOCIATES

D Employer Identification Number (EIN)
94-1698350

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	150
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	72	73
(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)	195956	289739
(9) Value of interest in common/collective trusts	1c(9)	2420949	3514940
(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)	10512259	13759865
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	691821	638683

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)	0	0
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	13821057	18203450
	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	13821057	18203450

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)	247436	
	(B) Participants	2a(1)(B)	1644856	
	(C) Others (including rollovers)	2a(1)(C)	278178	
	(2) Noncash contributions	2a(2)	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2170470
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1	
	(B) U.S. Government securities	2b(1)(B)	0	
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	7805	
	(F) Other	2b(1)(F)	0	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7806
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
	(B) Common stock	2b(2)(B)	0	
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	377070	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		377070
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
	(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)	0	
(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)		39248
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(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)		-452050
c Other income	2c		-19471
d Total income. Add all **income** amounts in column (b) and enter total	2d		2123073
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	744706	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		744706
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		596
h Interest expense	2h		0
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)	2694	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2694
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		747996
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		1375077
l Transfers of assets:			
(1) To this plan	2l(1)		3007316
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified **(2)** ☐ Qualified **(3)** ☒ 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 ☐ No

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

(1) Name: MOSS ADAMS LLP **(2)** EIN: 91-0189318

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
ENVIRONMENTAL SCIENCE ASSOCIATES 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
ENVIRONMENTAL SCIENCE ASSOCIATES

D Employer Identification Number (EIN)
94-1698350

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): 94-1687665

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

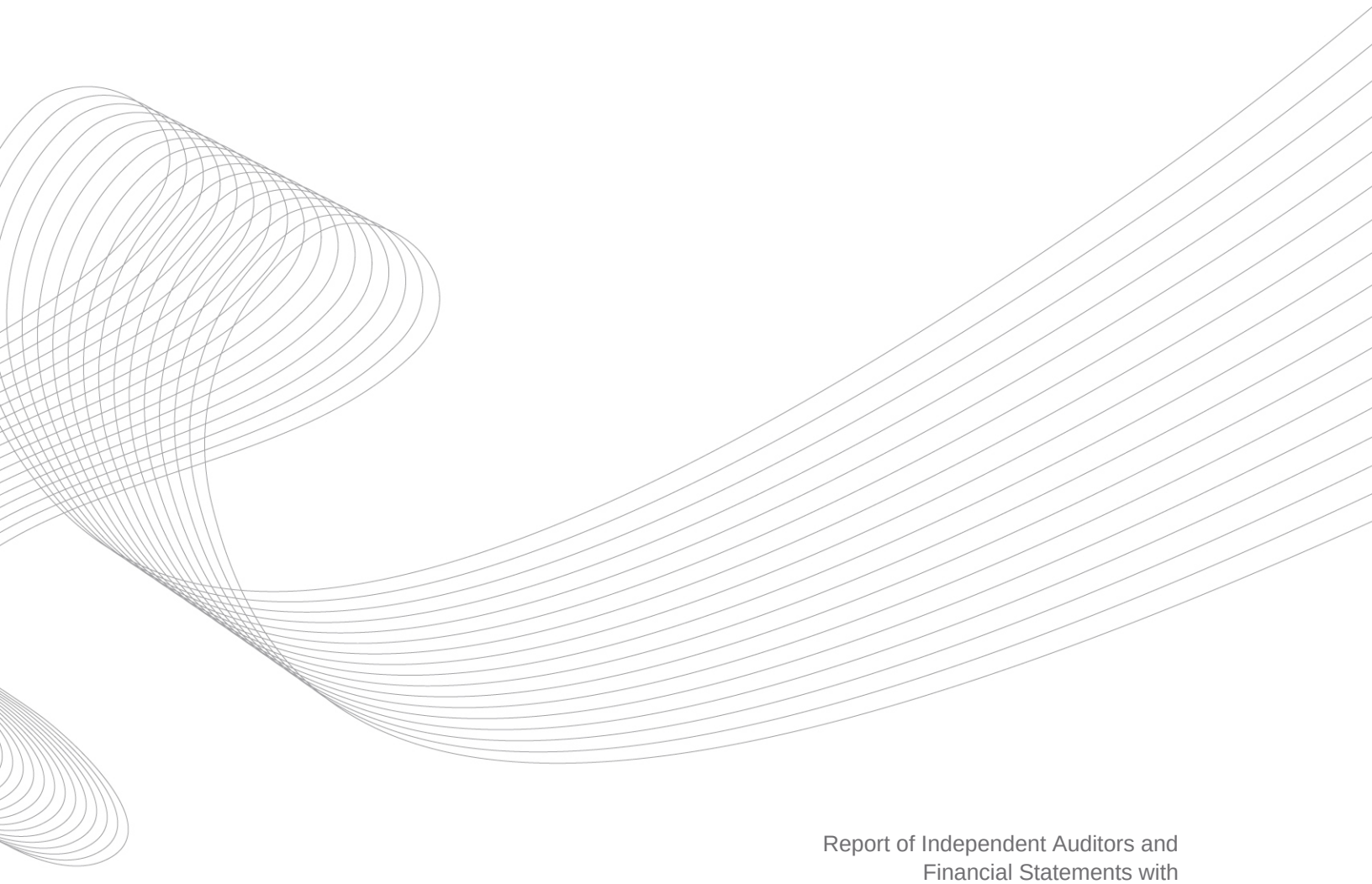
18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding 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):



Report of Independent Auditors and
Financial Statements with
Supplemental Schedule

Environmental Science Associates 401(k) Plan

December 31, 2011 and 2010

MOSS-ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

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MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator
Environmental Science Associates 401(k) Plan

We were engaged to audit the accompanying statements of net assets available for benefits of Environmental Science Associates 401(k) Plan as of December 31, 2011 and 2010; the related statement of changes in net assets available for benefits for the year ended December 31, 2011; and the supplemental schedule of schedule H, line 4(i) - schedule of assets (held at end of year) as of December 31, 2011.

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 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Bank of America, N.A, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. The plan administrator has informed us that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2011 and 2010, and for the year ended December 31, 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The supplemental schedule is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by Bank of America, N.A, 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 ERISA.

Moss Adams LLP

Santa Rosa, California
September 18, 2012

Praxity MEMBER
GLOBAL ALLIANCE OF INDEPENDENT FIRMS

FINANCIAL STATEMENTS

ENVIRONMENTAL SCIENCE ASSOCIATES 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

	2011	2010
ASSETS		
Investments, at fair value:		
Participant-directed investments	$ 17,913,488	$ 13,625,030
Accrued income	73	72
Noninterest-bearing cash	150	-
Total investments, at fair value	17,913,711	13,625,102
Receivables:		
Employer contribution receivable	310,398	247,435
Notes receivable from participants	289,739	195,956
	600,137	443,391
NET ASSETS AVAILABLE FOR BENEFITS	$ 18,513,848	$ 14,068,493

See accompanying notes.

INVESTMENT INCOME (LOSS)		
Net depreciation in fair value of participant-directed investments	$	(452,527)
Dividends and interest		416,318
Other		(19,471)
		(55,680)
INTEREST INCOME ON NOTES RECEIVABLE FROM PARTICIPANTS		7,805
NET UNCLAIMED FUNDS FORFEITED		15,178
CONTRIBUTIONS & DEFERRALS		
Participant deferrals		1,644,856
Rollover		278,178
Employer contributions		309,449
Plan mergers		3,007,317
		5,239,800
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants		759,053
Administrative and investment expenses		2,695
Total deductions		761,748
NET CHANGE		4,445,355
NET ASSETS AVAILABLE FOR BENEFITS, beginning of year		14,068,493
NET ASSETS AVAILABLE FOR BENEFITS, end of year	$	18,513,848

See accompanying notes.

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Environmental Science Associates 401(k) Plan (ESA Plan and the Plan) provides only general information. Participants should refer to the plan agreement and amendments for a more complete description of the plan provisions.

General – The Plan is a defined contribution plan covering generally all employees of Environmental Science Associates (the Company) and PWA, LTD (PWA), an environmental consulting firm. PWA was acquired by ESA on August 27, 2010. On January 1, 2011, the employees of PWA became eligible to participate in the ESA Plan. On September 21, 2011 the PWA, Ltd. 401(k) Plan (PWA Plan) was terminated and all assets were merged into the ESA Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Company serves as the plan sponsor.

Eligibility – Employees of the Company are eligible to participate in the Plan immediately upon commencing employment and reaching the age of 21.

Contributions – Participants may elect to defer a portion of their compensation up to the limits imposed by federal tax law. Participants age 50 before the end of the plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The Company may make a discretionary matching contribution calculated as 50% of the amount a participant defers to the Plan, and such matching contribution's annual ceiling is set by the Board of Directors. The ceiling for 2011 was $1,500 per participant.

Participant accounts – Each participant's account is credited with their salary deferral, allocations of the Company's matching contributions, and plan earnings.

Investments – Participants may direct the investment of their account balance in any combination of various investment options offered by the Plan. The Plan also offers a self-directed brokerage account option that allows participants to invest in stocks, bonds, and other funds that are available beyond the investments offered by the Plan. All investments in self-directed accounts are managed by Bank of America, the trustee of the Plan, and have been included in the certification from Bank of America, N.A.

Notes receivable from participants – Participants may borrow against their vested account balance, subject to plan administrator approval. Notes are limited from a minimum of $1,000 to a maximum of 50% of a participant's vested account balance, but not in excess of $50,000. The maximum note term is five years, unless the note qualifies as a home loan, in which case the plan administrator may permit a longer repayment term. Notes bear interest at rates determined by the plan administrator and based on the prevailing interest rates. Principal and interest are paid ratably through payroll deductions. The rates of interest as of December 31, 2011, ranged from 3.25% to 5.25%, with various maturities through April 2023.

Payment of benefits – Upon termination of service due to death, disability, or retirement, a participant may receive their vested account balance in a lump-sum cash payment, installment payments, direct rollover to another qualified plan, or through a joint and survivor annuity. Upon termination of service due to other reasons, a participant may receive their vested account balance in a lump-sum cash payment or direct rollover to another qualified plan. Upon attaining age 59½, an active participant in the Plan may request a distribution of the vested portion of their account balance.

Vesting – Participants are fully vested in all deferral contributions and earnings thereon. If a participant's employment with the Company ends for a reason other than retirement, disability, or death, the participant's vesting in the Company's discretionary matching contributions is based on years of service, as follows:

Years of Service	Vested Percentage
Less than 1	0%
1	20%
2	50%
3	100%

Forfeitures – Forfeitures are the non-vested portion of a participant's account that is lost upon termination of employment. Forfeitures are used to first reduce company contributions, then remaining forfeitures are used to offset administrative expenses, with any remaining forfeitures then allocated to participant accounts. As of December 31, 2011 and 2010, the forfeitures balance was $43,074 and $9,277, and amounts will be used to reduce the Company's future contributions. Forfeitures of $1,075 were used to reduce administrative and investment expenses for the year ended December 31, 2011.

Plan termination – Although it has not expressed any intention to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become fully vested in their accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Recent accounting pronouncements – In January 2010, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2010-06, Fair Value Measurements and Disclosures (Topic 820) – Improving Disclosures about Fair Value Measurements. The guidance, which was effective for reporting periods beginning after December 15, 2009, required additional disclosures about transfers between levels within the fair value hierarchy, and clarified existing disclosure requirements regarding classes of assets and liabilities measured at fair value. Additional guidance which is effective for reporting periods beginning after December 15, 2010 requires the Plan to present information about purchases, sales, issuances, and settlements on a gross basis in the reconciliation of the beginning and ending balance of Level 3 fair value measurements. The Plan adopted this guidance on January 1, 2010 (see Note 4).

In May 2011, the FASB issued ASU No. 2011-04, *Fair Value Measurement (Topic 820) - Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU No. 2011-04 requires disclosure of valuation techniques for Level 2 and Level 3 measurements and for Level 3 measurements requires disclosure of valuation processes used by the reporting entity and quantitative information about significant unobservable inputs. ASU No. 2011-04 removes the requirement for nonpublic companies to disclose information about transfers between Level 1 and Level 2 of the fair value hierarchy. The new guidance is effective for reporting periods beginning after December 15, 2011. Plan management does not expect the adoption of ASU No. 2011-04 to have a material effect on the statement of net assets available for benefits and statement of changes in net assets available for benefits.

Basis of accounting – The Plan's financial statements are prepared under the accrual method of accounting.

Investment valuation and income recognition – Investments are stated at fair value, as determined by the Plan's trustee, Bank of America, N.A. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividend income is accrued on the ex-dividend date.

Investments are stated at fair value as certified by the Plan's trustee, Bank of America, N.A. Shares of registered investment company funds are valued at the net asset value (NAV) of shares held by the Plan. Common/collective trust accounts are valued at the unit value as reported by the investment manager of the accounts.

Notes receivable from participants – Notes receivable from participants are measured at amortized cost, which represents the unpaid principal balance plus accrued but unpaid interest, and are classified as notes receivable. Delinquent notes receivable from participants are recorded as distributions based on the terms of the plan document.

Use of estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported changes to net assets during the reporting periods. Actual results could differ from those estimates.

Concentrations of risk – Investment securities are exposed to various risks, such as interest rate, market, and credit risk. It is reasonably possible that given the level of risk associated with investment securities, changes in the near term could materially affect a participant's account balance and the amounts reported in the financial statements.

Administrative expenses – The Company pays substantially all plan administrative expenses.

Payment of benefits – Distributions to participants are recorded when paid.

Subsequent events – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before financial statements were available to be issued.

The Plan has evaluated subsequent events through September 18, 2012, which is the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

Investments representing 5% or more of net assets available for benefits consist of the following as of December 31:

	2011	2010
Invesco Stable Value Ret Cl 4	$ 2,677,918	$ -
PIMCO Total Return Fund CL A	1,510,515	Less than 5%
PIMCO Total Return Fund CL A GM	1,367,274	1,278,891
Loomis Sayles Strategic Income A GM	1,365,004	1,285,191
Blackrock S&P500 Inex	1,117,614	Less than 5%
Allinaz NFJ Dividend Value A GM	962,286	918,993
Oppenheimer Capital GM	927,536	780,818
Bank of America Retirement Preservation Trust	-	1,668,691
Bank of America Retirement Preservation Trust GM	-	752,259

During 2011, the Plan's investments (including gains and losses on investments purchased, sold, as well as held during the year) in registered investment companies depreciated in fair value $452,527.

NOTE 4 – FAIR VALUE MEASUREMENTS

Fair value is defined as the amount 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. The fair value hierarchy established by generally accepted accounting principals is based on the type of inputs used in arriving at fair value. The measurement of an asset's or liability's fair value within the fair value hierarchy requires the maximum use of observable inputs and minimizes the use of unobservable inputs, and is based on the lowest level of any input that is significant to the fair value measurement.

Methods in arriving at fair value 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 the valuation methods used 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 three levels of inputs used to establish fair value are as follows:

- *Level 1:* Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.
- *Level 2:* Quoted prices in markets that are not considered to be active or financial instruments without quoted market prices, but for which all significant inputs are observable, either directly or indirectly.
- *Level 3:* Prices or valuations requiring inputs that are both significant to the fair value measurement and unobservable.

Following are descriptions of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Registered investment companies (mutual funds): Valued at quoted market price, which represents the NAV of shares held by the Plan at year-end.

Common/collective trust: Units held in common/collective trusts are valued using the NAV of the fund. The NAV is based on the fair value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of units outstanding. The NAV of a common/collective investment is calculated based on a compilation of primarily observable market information. The number of units of the trust that are outstanding on the calculation date is derived from observable purchase and redemption activity in the trust. Accordingly, the unit value for a common/collective investment is classified within Level 2 of the valuation hierarchy. The Plan invests in the Invesco Stable Value Fund, a common/collective trust fund.

The following sets forth, by level within the fair value hierarchy, the Plan's assets at fair value at December 31:

	2011			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered investment companies				
Growth funds	$ 7,765,312	$ -	$ -	$ 7,765,312
Fixed income funds	4,805,941	-	-	4,805,941
Index funds	1,188,613	-	-	1,188,613
Other funds	638,682	-	-	638,682
Common/collective trusts	-	3,514,940	-	3,514,940
	$ 14,398,548	$ 3,514,940	$ -	$ 17,913,488

	2010			
	Level 1	**Level 2**	**Level 3**	**Total**
Registered investment companies				
Growth funds	$ 6,446,076	$ -	$ -	$ 6,446,076
Fixed income funds	3,405,598	-	-	3,405,598
Index funds	660,584	-	-	660,584
Other funds	691,821	-	-	691,821
Common/collective trusts	-	2,420,951	-	2,420,951
	$ 11,204,079	$ 2,420,951	$ -	$ 13,625,030

NOTE 5 – TAX STATUS

The Plan operates under the Bank of America, N.A., prototype, non-standardized, profit sharing plan and obtained its latest determination letter on June 4, 2002, in which the Internal Revenue Service stated the prototype adopted by the Plan, as then designed, qualified under Section 401(a) of the Internal Revenue Code (IRC). Subsequent to June 4, 2002, the Plan was amended. Additionally, the Plan has never received a determination letter specific to the Plan itself. However, the plan administrator believes the Plan was designed in compliance with the applicable requirements of the IRC, is being operated in compliance with the applicable requirements of the IRC, and therefore, continues to qualify for tax-exempt status.

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 IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011, there were no uncertain positions taken or 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.

NOTE 6 – CERTIFICATION

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Bank of America, N.A., the trustee of the Plan, has certified to the completeness and accuracy of:

- participant-directed investments and notes receivable from participants reflected on the accompanying statements of net assets available for benefits as of December 31, 2011 and 2010;
- net depreciation in fair value of participant-directed investments, interest income on notes receivable from participants, and dividends and interest reflected on the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2011; and
- investments reflected on the supplemental schedule of assets (held at end of year).

NOTE 7 – RECONCILIATION TO FORM 5500

The following are reconciliations of net assets available for benefits and employer contributions between the financial statements and the Form 5500 as of December 31:

	2011	2010
Net assets available for benefits, per financial statements	$ 18,513,848	$ 14,068,493
Less receivable included on financial statements	(310,398)	(247,435)
Net assets available for benefits, per Form 5500	$ 18,203,450	$ 13,821,058

Employer contributions, per financial statements	$ 309,449
Plus employer contribution receivable, beginning of the year	247,435
Less employer contribution receivable, end of the year	(310,398)
Reclassification on certified statements between distributions and employer contributions	950
Employer contributions, per Form 5500	$ 247,436

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Plan investments include mutual fund shares and interests managed by Bank of America, N.A. As Bank of America, N.A., is the trustee of the Plan, transactions with Bank of America, N.A., qualify as party-in-interest transactions.

SUPPLEMENTAL SCHEDULE

REQUIRED BY THE DEPARTMENT OF LABOR

ENVIRONMENTAL SCIENCE ASSOCIATES 401(k) PLAN
SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2011

Plan sponsor: Environmental Science Associates
Employer identification number: 94-1698350
Plan number: 002
Schedule H, Line 4(i)

(a)	(b) Identify 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
	Common/collective trusts			
	Invesco Stable Value Ret Cl 4	Interest in common/collective trusts†	**	$ 2,677,918
	Invesco Stable Value Ret Cl 4 GM	Interest in common/collective trusts†	**	837,022
				3,514,940
	Mutual funds			
	PIMCO Total Return Fund CL A	Shares in mutual funds	**	1,510,515
	PIMCO Total Return Fund CL A GM	Shares in mutual funds	**	1,367,274
	Loomis Sayles Strategic Income A GM	Shares in mutual funds	**	1,365,004
*	Blackrock S&P500 Index	Shares in mutual funds	**	1,117,614
	Allinaz NFJ Dividend Value A GM	Shares in mutual funds	**	962,286
	Oppenheimer Capital GM	Shares in mutual funds	**	927,536
	Oppenheimer Capital	Shares in mutual funds	**	771,973
	Lord Abbett Small Cap Value Fund	Shares in mutual funds	**	663,864
	Allinaz NFJ Dividend Value Fund A	Shares in mutual funds	**	608,996
	American Europacific Growth Fund R3 GM	Shares in mutual funds	**	536,058
*	Columbia International Value A GM	Shares in mutual funds	**	479,578
	Ivy Mid Cap Growth Fund Cl Y	Shares in mutual funds	**	450,743
	Perkins Mid Cap Value CL A	Shares in mutual funds	**	376,497
	Loomis Sayles Strategic Income A	Shares in mutual funds	**	368,461
	American Europacific Growth Fund R3	Shares in mutual funds	**	348,146
	Perkins Mid Cap Value GM CL A	Shares in mutual funds	**	334,081
	Ivy Mid Cap Growth Fund Cl Y GM	Shares in mutual funds	**	321,820
	Ariel Fund	Shares in mutual funds	**	283,111
*	Columbia International Value A	Shares in mutual funds	**	235,246
*	Blackrock Global Allocation A	Shares in mutual funds	**	194,687
*	Blackrock Global Small Cap A GM	Shares in mutual funds	**	159,421
	Franklin Small Cap Growth Fund II CL A GM	Shares in mutual funds	**	146,331
*	Blackrock Global Small Cap A	Shares in mutual funds	**	84,130
	Franklin Small Cap Growth Fund II CL A	Shares in mutual funds	**	75,300
	Calvert Social Investment Fund Management	Shares in mutual funds	**	70,999
	Ariel Fund GM	Shares in mutual funds	**	195
				13,759,866
	Self-directed brokerage accounts	Various	**	549,478
	Self-directed brokerage accounts	Various	**	89,204
*	Participant loans	Interest rates from 3.25% to 5.25% maturity through April 2023	-	289,739
				928,421
				$ 18,203,227

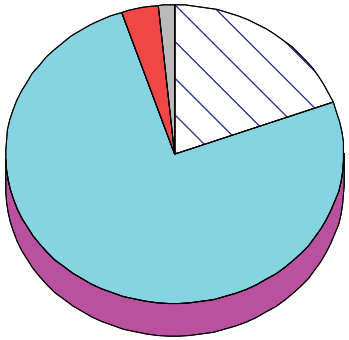
* Represents a party-in-interest to the Plan
** Cost information is omitted with respect to participant-directed transactions

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

Environmental Science Associates
401k Plan
CONSOLIDATION

ALLOCATION OF PLAN ASSETS



- 19.31% COMMON / COLLECTIVE TRUSTS
- 3.51% OTHER ASSETS
- 0.00% PENDING SETTLEMENT FUNDS
- 75.59% MUTUAL FUNDS
- 1.59% LOANS
- 0.00% ACCRUED INCOME

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
COMMON / COLLECTIVE TRUSTS					
INVESCO STABLE VALUE RET CL 4	2,677,918.0100	1.000	2,677,918.01	2,677,918.01	14.71%
INVESCO STABLE VAL RET GM CL 4	837,022.1298	1.000	837,022.14	837,022.13	4.60%
TOTAL COMMON / COLLECTIVE TRUSTS			3,514,940.15	3,514,940.14	19.31%
MUTUAL FUNDS					
COLUMBIA INTERNATIONAL VALUE A	19,652.9329	11.970	328,288.05	235,245.61	1.29%
COLUMBIA INTERNATIONAL VL A GM	40,065.0122	11.970	605,266.39	479,578.20	2.63%
PERKINS MID CAP VALUE FD CL A	18,647.6769	20.190	362,151.16	376,496.60	2.07%
PERKINS MID CAP VALUE GM CL A	16,546.8541	20.190	305,797.36	334,080.98	1.84%
ALLIANZ NFJ DIVIDEND VAL FD A	53,561.6611	11.370	775,079.95	608,996.09	3.35%
ALLIANZ NFJ DIVIDEND VAL A GM	84,633.7510	11.370	1,045,291.46	962,285.75	5.29%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

Environmental Science Associates
401k Plan
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
AMERICAN EUROPACIFIC GR FD R3	10,085.3391	34.520	379,960.35	348,145.91	1.91%
AMERICAN EUROPACIF GR FD R3 GM	15,528.8989	34.520	603,416.20	536,057.59	2.94%
IVY MID CAP GROWTH FUND CL Y	26,608.1856	16.940	461,823.25	450,742.66	2.48%
IVY MID CAP GROWTH FD CL Y GM	18,997.6178	16.940	357,288.33	321,819.65	1.77%
BLACKROCK GLBL SM CAP A	4,156.6091	20.240	90,120.26	84,129.77	0.46%
BLACKROCK GLBL SM CAP A GM	7,876.5530	20.240	187,074.64	159,421.43	0.88%
BLACKROCK GLOBAL ALLOC A	10,720.6697	18.160	191,272.38	194,687.36	1.07%
LOOMIS SAYLES STRATEGIC INCM A	25,641.0117	14.370	359,959.08	368,461.34	2.02%
LOOMIS SAYLES STRTGC INCM A GM	94,989.8602	14.370	1,319,624.22	1,365,004.29	7.50%
LORD ABBETT SMALL CAP VALUE FD	17,008.6689	29.980	558,064.15	509,919.89	2.80%
LORD ABBETT SMALL CAP VALUE FD	5,134.8886	29.980	166,640.58	153,943.96	0.85%
PIMCO TOTAL RETURN FUND CL A	138,961.8181	10.870	1,493,921.27	1,510,514.96	8.30%
PIMCO TOT RET FD CL A GM	125,784.1668	10.870	1,348,178.51	1,367,273.89	7.51%
BLACKROCK S&P500 INDEX I	72,761.3161	15.360	1,128,997.34	1,117,613.82	6.14%
FRANKLIN SM CAP GR FD CL A	6,491.3541	11.600	64,731.37	75,299.71	0.41%
FRANKLIN SM CAP GR CL A GM	12,614.7462	11.600	159,165.37	146,331.06	0.80%
CALVERT ENHANCED EQUITY PTFL A	4,329.2355	16.400	65,675.36	70,999.46	0.39%
ARIEL FUND	6,588.5781	42.970	298,550.45	283,111.20	1.56%
ARIEL FD GM	4.5281	42.970	212.36	194.57	0.00%
OPPENHEIMER CAPITAL	18,028.3319	42.820	725,856.91	771,973.17	4.24%

Balances include the effect of pending trades

STATEMENT OF ASSETS

FOR THE PERIOD 01/01/2011 - 12/31/2011

Environmental Science Associates
401k Plan
CONSOLIDATION

Investment Category	Shares/ Units	Price/ NAV	Cost/Book Value	Market Value	% Total Value
OPPENHEIMER CAP GM	21,661.2756	42.820	873,224.20	927,535.82	5.10%
TOTAL MUTUAL FUNDS			14,255,630.95	13,759,864.74	75.59%
OTHER ASSETS					
SELF-DIRECT ACCT	549,477.9200	1.000	549,477.92	549,477.92	3.02%
SELF-DIRECT ACCT	89,204.6500	1.000	89,204.65	89,204.65	0.49%
TOTAL OTHER ASSETS			638,682.57	638,682.57	3.51%
LOANS					
LOAN FUND	289,739.4900	1.000	289,739.49	289,739.49	1.59%
PENDING SETTLEMENT FUNDS					
PENDING SETTLEMENT FUND	150.0000	1.000	150.00	150.00	0.00%
INVESTMENT TOTAL			18,699,143.16	18,203,376.94	100.00%
UNINVESTED CASH			0.00	0.00	0.00%
ACCRUED INCOME			72.66	72.66	0.00%
CASH			0.00	0.00	0.00%
TOTAL ASSETS			18,699,215.82	18,203,449.60	100.00%

The balance in the cash fund may be temporarily invested in the BIF Money Fund. Additional amounts not reported as cash may also be invested in the BIF Money Fund pending settlement of trades.

Balances include the effect of pending trades