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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 05/01/1991

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

PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

525 B STREET, SUITE 2200
SAN DIEGO, CA 92101-4401

525 B STREET, SUITE 2200
SAN DIEGO, CA 92101-4401

2b Employer Identification Number (EIN)
95-1634364

2c Sponsor's telephone number
619-238-1900

2d Business code (see instructions)
541110

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	JAMES PERKINS
	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")
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

525 B STREET, SUITE 2200
SAN DIEGO, CA 92101-4401

3b Administrator's EIN
95-1634364

3c Administrator's telephone number
619-238-1900

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**	227
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**	237
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	43
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	280
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	280
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	204
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	9
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 2R 2T 3B

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:
4B

9a Plan funding arrangement (check all that apply)

(1)	X	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)	X	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)	X	7	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)			**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
NEW ENGLAND LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-2708937	91626	080315000	1	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	3800
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [X] Yes [ ] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22296900	1	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	4000
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [X] Yes [ ] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22140220	1	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	3708
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [X] Yes [ ] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PACIFIC MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
95-1079000	67466	1A22126900	1	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a [ ] Health (other than dental or vision)	**b** [ ] Dental	**c** [ ] Vision	**d** [X] Life insurance
e [ ] Temporary disability (accident and sickness)	**f** [ ] Long-term disability	**g** [ ] Supplemental unemployment	**h** [ ] Prescription drug
i [ ] Stop loss (large deductible)	**j** [ ] HMO contract	**k** [ ] PPO contract	**l** [ ] Indemnity contract

m [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	1985
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [X] Yes [ ] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL FINANCIAL

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
22-1211670	68241	PFS0069	0	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a [ ] Health (other than dental or vision)	**b** [ ] Dental	**c** [ ] Vision	**d** [X] Life insurance
e [ ] Temporary disability (accident and sickness)	**f** [ ] Long-term disability	**g** [ ] Supplemental unemployment	**h** [ ] Prescription drug
i [ ] Stop loss (large deductible)	**j** [ ] HMO contract	**k** [ ] PPO contract	**l** [ ] Indemnity contract

m [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	0
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [X] Yes [ ] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SUMMARY OF FEES AND COMMISSIONS

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
39-0509570	67091	29308	1	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
1077	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

WILLIAM F POLLAK III
13821 NEWPORT AVE
SUITE 170
TUSTIN, CA 92780-7833

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
1077	0	N/A	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision)	**b** ☐ Dental	**c** ☐ Vision	**d** ☒ Life insurance
e ☐ Temporary disability (accident and sickness)	**f** ☐ Long-term disability	**g** ☐ Supplemental unemployment	**h** ☐ Prescription drug
i ☐ Stop loss (large deductible)	**j** ☐ HMO contract	**k** ☐ PPO contract	**l** ☐ Indemnity contract

m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	61177
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PENN MUTUAL LIFE INSURANCE

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
23-9052300	67644	8001387	1	01/01/2011	12/31/2011

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**).			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- **a** [ ] Health (other than dental or vision)
- **b** [ ] Dental
- **c** [ ] Vision
- **d** [X] Life insurance
- **e** [ ] Temporary disability (accident and sickness)
- **f** [ ] Long-term disability
- **g** [ ] Supplemental unemployment
- **h** [ ] Prescription drug
- **i** [ ] Stop loss (large deductible)
- **j** [ ] HMO contract
- **k** [ ] PPO contract
- **l** [ ] Indemnity contract
- **m** [ ] Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were [ ] paid in cash, or [ ] credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	2600
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? [X] Yes [ ] No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SUMMARY OF FEES AND COMMISSIONS

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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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

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

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

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

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

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

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

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

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

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

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

(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)

CITY NATIONAL BANK

95-1780067

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 19 21 25 37 38 59 60 62 63 64 65 71	TRUSTEE/RECORD KEEPER	50443	Yes [X] No [ ]	Yes [X] No [ ]	99482	Yes [X] No [ ]

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

RICE HALL JAMES & ASSOCIATES

43-1992528

(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?
27	INVESTMENT ADVISOR	22872	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

DOWLING & YAHNKE INC.

33-0465041

(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?
27	INVESTMENT ADVISOR	20241	Yes [ ] No [X]	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
CITY NATIONAL BANK	62	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CITY NATIONAL BANK 95-1780067	INTEREST ON EXCESS BALANCES (I.E. FLOAT) HELD AT FED RESERVE BANKS ESTI TO BE FED FUNDS TARGET RATE (0 0.25%) REQUIRED TO BE PAID ON

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	62	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NATIONAL FINANCIAL SERVICES LLC 04-3523567	MAY EARN INTEREST (FLOAT) FROM USE OF PENDING AMOUNTS SUCH AS PENDING SETTLEMENT. FLOAT EARN BE REALIZED AT RATES APPROX TH FEDERAL FUNDS TARGET RATES.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
US BANK	62	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
US BANK 41-0255900	US BANK MAY RETAIN INCOME ON T "FLOAT" AS COMP FOR CUSTODY SE THE FLOAT RATE IS GENERALLY NO THAN THE FEDERAL FUNDS TARGET OF INTEREST.

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
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN 3500 WISEMAN BLVD ATTN HOST CONTROL SAN ANTONIO, TX 78251-4321	$16.00 ON CUSIP 298706102, 643822109

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLACKROCK FUNDS 40 EAST 52ND STREET ATTN JOSEPH LEUNG NEW YORK, NY 10022	$11.00 ON CUSIP 09251T400

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BRIDGEWAY 5615 KIRBY DRIVE ATTN ASHLEY RODRIGUEZ, SUITE 518 HOUSTON, TX 77005	$16.00 ON CUSIP 108747825, 108747866, 108747882

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
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
CNI CHARTER FUNDS 1 FREEDOM VALLEY DRIVE ATTN PATTY REILLY OAKS, PA 19456	$12.00 ON CUSIP 125977827

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA ONE FINANCIAL CENTER ATTN ANDREW M WRIGHT, 14TH FLOOR BOSTON, MA 02111	.400% ON CUSIP 197199813

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIRST EAGLE 1345 AVENUE OF THE AMERICAS ATTN MICHAEL LUZZATTO, 43RD FLOOR NEW YORK, NY 10105	$12.00 ON CUSIP 32008F101

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
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FPA 11400 WEST OLYMPIC BLVD ATTN FPA CRESCENT FUND C/O FIRST PA LOS ANGELES, CA 90064	$6.00 ON CUSIP 302539101

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRANKLIN MUTUAL 100 FOUNTAIN PARKWAY ATTN TOM JOHNSON 140/8 ST. PETERSBUR, FL 33716	$16.00 ON CUSIP 628380206

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
HIGHMARK 445 SOUTH FIGUEROA STREET ATTN MARY MIYASHIRO, SUITE 306 LOS ANGELOS, CA 90071	$12.00 ON CUSIP 431114628, 431114768, 431114784

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
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
INVESCO 11 GREENWAY PLAZA ATTN SUB-ACCOUNTING GROUP, ELSIE VE HOUSTON, TX 77046	.400% ON CUSIP 00142F659

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
IVY 6300 LAMAR OVERLAND PARK, KS 66202	.400% ON CUSIP 466000114

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MANAGERS SKYLINE 800 CONNECTICUT AVENUE ATTN HENRY ORVIN NORWALK, CT 06854	.400% ON CUSIP 561709734

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
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MATTHEWS ASIAN FDS 4 EMBARCADERO CENTER ATTN JACKIE SODERLUND, SUITE 550 SAN FRANCISCO, CA 94111	.400% ON CUSIP 577125107, 577125206, 577130206, 577130701

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK TWO NORTH LASALLE STREET ATTN CHRIS WRIGHT, SUITE 500 CHICAGO, IL 60602	.350% ON CUSIP 413838400

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO 1345 AVENUE OF THE AMERICAS ATTN ALLIANZ GLOBAL INVESTORS, KERR NEW YORK, NY 10105	.100% ON CUSIP 72201F789

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
NATIONAL FINANCIAL SERVICES LLC	60 63	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRIME CAP ODYSSEY 2020 EAST FINANCIAL WAY ATTN ABBY CHUNG, SUITE 100 GLENDORA, CA 91741	$15.00 ON CUSIP 74160Q202

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
NATIONAL FINANCIAL SERVICES LLC	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
T ROWE PRICE 4515 PAINTERS MILL ROAD ATTN ERIC DEZELL OWINGS MILLS, MD 21117	.030% ON CUSIP 77956H203, 77957Q103, 77957Y106

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AIG 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% UPFRONT, 1% TRAIL AFTER 13 MONTHS ON TICKER SU

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
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% UPFRONT, 1% TRAIL AFTER 12 MONTHS ON TICKER AB

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% ANNUALLY ON TICKERS RERAX, RGAAX

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ASTOR 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% ANNUALLY ON TICKER ASTZX

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
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% ANNUALLY ON TICKERS LAICX, NFECX, CRECX

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DWS 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% ANNUALLY ON TICKER KDHCX

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FEDERATED 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	0.75% TRAIL FIRST 12 MONTHS, 1% TRAIL AFTER 12 MONTHS ON TICKERS FTIBX, KAUCX

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
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ING 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% ANNUALLY ON TICKER ICFCX

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
IVY 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% UPFRONT, 1% TRAIL AFTER 12 MONTHS ON TICKER WA

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JOHN HANCOCK 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% TRAIL AFTER 12 MONTHS ON TICKERS JCVCX, JSTCX

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
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPENHEIMER 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% TRAIL AFTER 12 MONTHS ON TICKER ODVCX

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
OPPENHEIMER	72	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WELLS FARGO 200 PARK AVENUE, 25TH FL ATTN JEREMY DELESKI NEW YORK, NY 10166	1% TRAIL FIRST 12 MONTHS, 0.75% TRAIL AFTER 12 MONTHS ON TICKER ESPCX

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

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	8084	7923
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	65883	66603
(2) Participant contributions	1b(2)	48152	39747
(3) Other	1b(3)	15042	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	7482037	8052237
(2) U.S. Government securities	1c(2)	376828	421087
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	56348	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	4770	279544
(B) Common	1c(4)(B)	9240124	9309660
(5) Partnership/joint venture interests	1c(5)	4279688	4495491
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	20000	20000
(8) Participant loans	1c(8)	438590	487203
(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)	28725843	28534072
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	69754	62787
(15) Other	1c(15)	361410	303192

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	**1d(1)**	0	0
	(2) Employer real property	**1d(2)**	0	0
e	Buildings and other property used in plan operation	**1e**	0	0
f	Total assets (add all amounts in lines 1a through 1e)	**1f**	51192553	52079546
	Liabilities			
g	Benefit claims payable	**1g**	0	0
h	Operating payables	**1h**	0	0
i	Acquisition indebtedness	**1i**	0	0
j	Other liabilities	**1j**	0	0
k	Total liabilities (add all amounts in lines 1g through1j)	**1k**	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	**1l**	51192553	52079546

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)**	1630706	
	(B) Participants	**2a(1)(B)**	1086646	
	(C) Others (including rollovers)	**2a(1)(C)**	49601	
	(2) Noncash contributions	**2a(2)**	0	
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	**2a(3)**		2766953
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	**2b(1)(A)**	21489	
	(B) U.S. Government securities	**2b(1)(B)**	18300	
	(C) Corporate debt instruments	**2b(1)(C)**	17123	
	(D) Loans (other than to participants)	**2b(1)(D)**	0	
	(E) Participant loans	**2b(1)(E)**	11191	
	(F) Other	**2b(1)(F)**	2990	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	**2b(1)(G)**		71093
	(2) Dividends: **(A)** Preferred stock	**2b(2)(A)**	883	
	(B) Common stock	**2b(2)(B)**	161064	
	(C) Registered investment company shares (e.g. mutual funds)	**2b(2)(C)**	813901	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	**2b(2)(D)**		975848
	(3) Rents	**2b(3)**		0
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	**2b(4)(A)**	11647800	
	(B) Aggregate carrying amount (see instructions)	**2b(4)(B)**	11512876	
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	**2b(4)(C)**		134924

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	119108	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		119108
(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)		-1848662
c Other income	2c		144985
d Total income. Add all **income** amounts in column (b) and enter total	2d		2364249
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1414401	
(2) To insurance carriers for the provision of benefits	2e(2)	43964	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1458365
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	50443	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	46686	
(4) Other	2i(4)	2209	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		99338
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1557703
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		806546
l Transfers of assets:			
(1) To this plan	2l(1)		80447
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: MAYER HOFFMAN MCCANN P.C. (2) EIN: 43-1947695

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		5000000
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
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
PROCOPIO, CORY, HARGREAVES & SAVITCH LLP

D Employer Identification Number (EIN)
95-1634364

Part I Distributions

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

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

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

EIN(s): 95-1780067

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

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

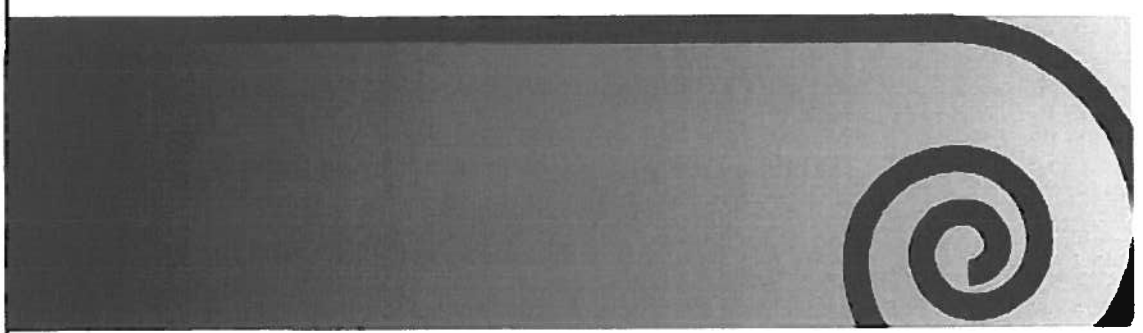
19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan



Financial Statements and Supplemental Schedules

December 31, 2011 and 2010

MHM
Mayer Hoffman McCann P.C.
An Independent CPA Firm

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Contents

Independent Auditors' Report 3

Financial Statements

Statements of Net Assets Available for Benefits 4

Statement of Changes in Net Assets Available for Benefits 5

Notes to Financial Statements 6-16

Supplemental Schedule *

Schedule H, line 4i - Schedule of Assets (Held at End of Year) 18-33

* Other schedules required by 29 CFR 2520.103-10 of the Department of Labor Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974 ("ERISA") have been omitted because they are not applicable.

Mayer Hoffman McCann P.C.
An Independent CPA Firm

10616 Scripps Summit Court
San Diego, California 92131
858-795-2000 ph
858-795-2001 fx
www.mhm-pc.com

Independent Auditors' Report

To the Retirement Plan Committee
Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan

We were engaged to audit the accompanying statements of net assets available for benefits of **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** ("Plan") as of December 31, 2011 and 2010, and the related statement of changes in net assets available for benefits for the year ended December 31, 2011, and the supplemental Schedule H, line 4i-Schedule of Assets (Held At End of Year). These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under 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 3, which was certified by City National Bank, the Custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the Custodian as of and for the years then ended December 31, 2011 and 2010, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Department of Labor Rules and Regulations and accounting principles generally accepted in the United States of America require Plan investments to be valued at fair value as of the end of the Plan year. As described in Note 3, Plan management does not have adequate procedures to properly value certain investments as of year end and therefore these investments may not be presented in compliance with Department of Labor Rules and Regulations or in conformity with accounting principles generally accepted in the United States of America. The effects on the financial statements and supplemental schedule of not applying adequate procedures to determine the fair value of these investments has not been determined.

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 form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the Custodian, have been audited by us in accordance with accounting principles generally accepted in the United States of America and, in our opinion, except for the effects on the accompanying financial statements and supplemental schedule, if any, as described in the third paragraph and required disclosures described in the fourth paragraph, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under Employee Retirement Income Security Act of 1974.

Mayer Hoffman McCann P.C.

October 15, 2012
San Diego, California

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Statements of Net Assets Available for Benefits

December 31,	**2011**	2010
Assets		
Investments:		
Mutual funds	**$ 28,534,072**	$ 28,725,843
Common stock	**9,141,877**	8,969,208
Money market funds	**8,052,237**	7,482,037
Partnership interests	**5,012,082**	3,911,352
Insurance policies	**1,545,760**	1,704,625
U.S. government securities	**421,087**	376,828
Preferred stock	**279,544**	4,770
Real estate investment trusts	**167,783**	273,515
Other investments	**20,000**	20,000
Corporate debt instruments	**-**	56,348
Total investments	**53,174,442**	51,524,526
Cash	**7,923**	8,084
Receivables:		
Employer contribution	**66,603**	65,883
Employee contributions	**39,747**	48,152
Notes receivable from participants	**633,276**	565,185
Total receivables	**739,626**	679,220
Net Assets Available for Benefits	**$ 53,921,991**	$ 52,211,830

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

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2011

Additions to Net Assets	
Investment income:	
Interest and dividends	$ 995,527
Net depreciation in fair value of investments	(639,967)
Total investment income	355,560
Interest income on notes receivable from participants	64,904
Contributions:	
Employer contributions	1,630,706
Employee contributions	1,086,646
Rollovers	130,048
Total contributions	2,847,400
Total additions	3,267,864
Deductions from Net Assets	
Benefits paid to participants	1,414,401
Expenses	99,338
Insurance carriers for the provision of benefits	43,964
Total deductions	1,557,703
Net Increase in Net Assets Available for Benefits	1,710,161
Net Assets Available for Benefits, Beginning of Year	52,211,830
Net Assets Available for Benefits, End of Year	$ 53,921,991

The accompanying notes are an integral part of this financial statement.

1. Description of the Plan

The following description of the **Procopio, Cory, Hargreaves & Savitch, LLP 401(k) Profit Sharing Plan** ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The **Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan** was established on May 1, 1991, as restated November 1, 2004, to enable eligible employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan is a defined contribution plan established by **Procopio, Cory, Hargreaves & Savitch LLP** ("Company"). The Plan covers substantially all employees of the Company and is administered by the Company. The Plan Custodian, City National Bank ("Custodian") has the authority and responsibility for the management and investment of Plan assets.

Participants in the Plan may choose to have their deferral and employer match contributions allocated to any investment of their choice.

Eligibility

The Plan covers all employees who have completed 12 consecutive months and 1,000 or more hours of service, and are age 21 or older, and are not employees covered by a collective bargaining agreement, independent contract lawyers, independent contract persons, associates, senior counsel attorneys and/or contract/staff lawyers.

Contributions

Each year participants may contribute up to a specified percent of pretax annual compensation, subject to limits of the tax law as defined in the Plan agreement. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

The Plan provides that the Company may elect to make matching contributions. The Company makes a matching contribution of 100% of the first 2% of a participant's eligible compensation for participants who have worked 1,000 or more hours during the Plan year and are employed on the last day of the Plan year. The Company suspended matching contributions in 2010.

Contributions, cont'd

In addition, each year, the Company may elect to make a discretionary profit sharing contribution for eligible participants who worked 1,000 or more hours during the Plan year and are employed on the last day of the Plan year. The Company contributed $1,630,706 to the Plan in 2011.

Vesting

Participants are 100% vested at all times in their deferral contributions and employer match plus actual earnings thereon. Employer profit sharing contributions vest 20% after two complete years of services, as defined in the Plan agreement, and an additional 20% for each complete year of service thereafter until fully vested.

Forfeitures

Unvested amounts forfeited by terminated employees are used to reduce future employer and profit sharing contributions payable under the plan.

Allocations

Each participant's account is credited with the participant's contribution and allocation of the Company's contribution and Plan earnings. Allocations are made by the Plan Administrator in a manner which recognizes each participant's account balance, investment selection and timing of contributions and withdrawals. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes receivable from participants

The Plan allows participants to borrow against their vested balances. Loans may not exceed the lesser of $50,000 or 50% of a participant's vested balance. Loan repayment periods may not exceed five years, or, if lesser, the period ending on the Participant's normal retirement age. Loans will bear interest at rates commensurate with rates charged by commercial lenders for loans made under similar circumstances. Loans must be adequately secured by the vested balance in the participant's account.

Notes receivable from participants are measured at their unpaid principal balance plus accrued but unpaid interest. Interest income from notes receivable from participants was $64,904 in 2011. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan agreement.

Benefit payments

Upon termination of service due to death, disability, or retirement, a participant (or beneficiary) may elect to receive either a lump-sum amount or a series of installments equal to the value of the participant's vested interest in his or her account. For account balances transferred from the Procopio, Cory, Hargreaves & Savitch LLP Money Purchase Pension Plan, participants may elect to be paid with a non-transferable deferred annuity contract.

Plan expenses

Certain Plan expenses are deducted from participant accounts or investment income, and the remainder of the Plan expenses are paid by the Company.

Plan termination

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

2. Summary of Significant Accounting Policies

A summary of the Plan's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

Basis of accounting

The Plan uses the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the reporting period. Actual results could differ from estimates.

Fair value measurement

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

Level 1 – Valuation is based upon quoted prices in active markets for identical assets or liabilities.

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar assets or liabilities in active markets, identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, etc.). 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 – Valuation is based upon significant unobservable inputs, including the reporting entity's own assumptions in determining the fair value of investments.

The inputs or methodology used by valuing securities are not necessarily an indication of risk associated with investing in those securities.

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

Fair value measurement, cont'd

Investments at Fair Value as of December 31, 2011

	Level 1	Level 2	Level 3	Total
Mutual funds				
Blend	$ 7,646,753	$ -	$ -	$ 7,646,753
Growth	7,285,900	-	-	7,285,900
Bond	6,069,168	-	-	6,069,168
Value	4,490,013	-	-	4,490,013
Balanced	1,194,084	-	-	1,194,084
Utilities	417,673	-	-	417,673
Health	375,787	-	-	375,787
Real estate	365,591	-	-	365,591
Commodity and communications	229,027	-	-	229,027
Natural resources	126,954	-	-	126,954
Equity	109,450	-	-	109,450
Emerging markets	87,807	-	-	87,807
Other	58,247	-	-	58,247
Energy	58,110	-	-	58,110
Technology	19,508	-	-	19,508
Common stocks				
Software and technology	4,709,883	-	-	4,709,883
Agriculture, automotive, retail, machinery, transportation and home development	1,768,677	-	-	1,768,677
Health care	693,398	-	-	693,398
Financial and professional services	570,369	-	-	570,369
Energy, utilities, chemicals, and mining	454,057	-	-	454,057
Real estate	377,295	-	-	377,295
Aerospace and defense	290,028	-	-	290,028
Oil and gas	186,348	-	-	186,348
Pharmaceuticals	91,822	-	-	91,822
Money market funds	8,041,216	11,021	-	8,052,237
Partnership interests*	-	-	5,012,082	5,012,082
Insurance policies, cash surrender values*	-	1,545,760	-	1,545,760
U.S. government securities	-	421,087	-	421,087

Fair value measurement, cont'd

	Level 1	Level 2	Level 3	Total
Real estate investment trusts*	-	-	167,783	167,783
Other investments*	-	20,000	-	20,000
Preferred stock*	104,545	-	174,999	279,544
Total investments	$45,821,710	$ 1,997,868	$5,354,864	$53,174,442

Level 3 Investment Activity

	Real Estate Investment Trusts*	Partnership Interests*	Preferred Stock*
Beginning balance	$ 273,515	$ 3,911,352	$ -
Realized gains/(losses)	(27,687)	(793)	
Unrealized gains/(losses)	141,094	512,983	(1)
Purchases	13,876	622,556	175,000
Sales	(233,015)	(34,016)	
Ending balance	$ 167,783	$ 5,012,082	$ 174,999

Investments at Fair Value as of December 31, 2010

	Level 1	Level 2	Level 3	Total
Mutual funds				
Growth	$ 7,633,262	$ -	$ -	$ 7,633,262
Blend	7,371,275	-	-	7,371,275
Bond	6,247,012	-	-	6,247,012
Value	4,780,074	-	-	4,780,074
Balanced	902,408	-	-	902,408
Utilities	412,501	-	-	412,501
Real estate	400,130	-	-	400,130
Health	278,319	-	-	278,319
Commodity and communications	226,978	-	-	226,978
Natural resources	167,591	-	-	167,591
Emerging markets	82,466	-	-	82,466
Other	76,556	-	-	76,556
Energy	58,266	-	-	58,266
Equity	55,771	-	-	55,771
Technology	33,234	-	-	33,234

Fair value measurement, cont'd

	Level 1	Level 2	Level 3	Total
Common stocks				
Software and technology	3,916,818	-	-	3,916,818
Agriculture, automotive, retail, machinery, transportation and home development	1,875,451	-	-	1,875,451
Financial and professional services	900,400	-	-	900,400
Health care	638,210	-	-	638,210
Energy, utilities, chemicals, and mining	525,272	-	-	525,272
Real estate	463,917	-	-	463,917
Oil and gas	380,282	-	-	380,282
Aerospace and defense	195,670	-	-	195,670
Pharmaceuticals	73,188	-	-	73,188
Money market funds	7,471,236	10,801	-	7,482,037
Partnership interests*	-	-	3,911,352	3,911,352
Insurance policies, cash surrender values*	-	1,704,625	-	1,704,625
U.S. government securities	-	376,828	-	376,828
Real estate investment trusts*	-	-	273,515	273,515
Corporate debt instruments	-	56,348	-	56,348
Other investments*	-	20,000	-	20,000
Preferred stock	4,770	-	-	4,770
Total investments	$45,171,057	$ 2,168,602	$4,184,867	$51,524,526

*These investments are not recorded at fair value as required by authoritative guidance relating to fair value measurements and disclosure requirements as of and for the year ended December 31, 2011 and 2010 (see Note 3).

Investments

Mutual funds, money market funds, preferred stocks, and common stocks are stated at fair value. Fair value has been measured using quoted market prices in an active market on the last day of the Plan year. Insurance policies are stated at the cash surrender value, which approximates fair value; however they may not reflect the values at December 31, 2011. Valuations for U.S. government securities, other investments and corporate debt instruments are obtained from readily available pricing sources for comparable assets. Real estate investment trusts have been measured using estimated valuations of the properties held at different times during the Plan year, which may not approximate fair value at December 31, 2011. Partnership interests have been measured using a variety of methods including income calculations and recent sales, which may not approximate fair value at December 31, 2011. The Plan presents in the statement of changes in net assets available for benefits the net appreciation (depreciation) in the fair value of its investments which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments (see Note 3).

New accounting pronouncements

In January 2010, the FASB issued an updated to guidance related to fair value measurements and disclosures. This update adds new disclosure requirements for instruments categorized in Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. This guidance was adopted in 2010, except for the requirement to provide disclosure of Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which was adopted in 2011.

In May 2011, the FASB issued an update to guidance related to fair value measurements and disclosures. This update clarified the intent about the application of existing fair value measurement requirements and changed certain requirements for measuring fair value and for disclosing information about fair value measurements. This guidance will be effective for the Plan for the year ended December 31, 2012. Management is currently evaluating the potential impact of this guidance but does not expect it to have a material impact on the Plan's financial statements.

3. Information Certified by the Plan's Custodian (Unaudited)

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, City National Bank, the Plan Custodian, has certified that the following data included in the accompanying financial statements and supplemental schedule are complete and accurate with respect to investments:

- Investments at fair value
- Net appreciation (depreciation) in fair value of investments
- Interest and dividends
- Schedule of assets (held at end of year)

The Plan's independent public accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

Custodian

All Plan assets are held by City National Bank, the Plan Custodian, who is responsible for the maintenance of all accounting records and the preparation of reports of activity related to those assets. The Custodian has certified to the Plan Administrator the completeness and accuracy of the financial information and data presented below.

As the Plan allows participants autonomy in their investment elections through individually directed investments, the Plan contains significant Levels 2 and 3 assets that may not be recorded at fair value at December 31, 2011 and 2010, such as investments in partnerships, corporate debt instruments, insurance policies and other assets. Therefore, these investments may not be presented in compliance with the Department of Labor Rules and Regulations or in conformity with accounting principles generally accepted in the United States of America. The Plan Administrator and Custodian do not have adequate procedures to properly value certain investments as of year end. The effects of not applying adequate procedures to determine the fair value of these investments has not been determined.

Custodian, cont'd

The following investments represent 5% or more of the Plan's net assets available for benefits at December 31:

Description of Investment	2011	2010
CNI Charter Prime Mny Mkt Inst Fund	$ 8,041,216	$ 7,324,595
Calamos Growth Fd Cl A #606	*	$ 2,664,351

**Investment was not over 5% of Plan's net assets available for benefits during given year*

Interest and dividend income

Interest and dividend income totaling $995,527 is included in the statement of changes in net assets available for benefits.

Net depreciation of investments

The values of the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) depreciated $639,967 during 2011.

4. Tax Status

The Plan is a standardized prototype plan. The standardized prototype plan received an opinion letter from the Internal Revenue Service dated June 28, 2002, indicating that the Plan and related Trust satisfy the requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended ("Code"). The Plan is required to operate in accordance with the Code to maintain its tax qualification. The Plan has been amended since receiving the opinion letter. However, the Plan Administrator believes that the Plan is currently designed and is being operated in compliance with the applicable requirements of the Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

5. Party-In-Interest Transactions

Certain Plan assets are invested in Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions. Certain members of the Retirement Plan Committee are also participants in the Plan.

6. Pending Distributions

There were no pending distributions at December 31, 2011 and 2010.

7. Risk and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near future and that

7. Risk and Uncertainties, Cont'd

such changes could materially affect participants' accounts balances and the amounts reported in the statement of net assets available for benefits.

8. Reconciliation of the Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500 as of December 31, 2011:

Net assets available for benefit per financial statements	$ 53,921,991
Less insurance policies	(1,108,233)
Less adjustment to fair value of hard to value assets	(641,852)
Less deemed loans	(92,360)
Net assets per Form 5500	$ 52,079,546

The following is a reconciliation of net assets available for benefits per the financial statements to net assets per Form 5500 as of December 31, 2010:

Net assets available for benefit per financial statements	$ 52,211,830
Less insurance policies	(1,254,185)
Add adjustment to fair value of hard to value assets	330,194
Less deemed loans	(110,328)
Add other receivables	15,042
Net assets per Form 5500	$ 51,192,553

9. Subsequent Events

The date through which subsequent events have been considered by management for these financial statements is October 15, 2012.

Procopio, Cory, Hargreaves & Savitch LLP 401(k) Profit Sharing Plan

Supplemental Schedule

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End)

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Cash and Money Market Funds		
*	City National Bank	CNI Charter Prime Mny Mkt Inst Fund	$ -	$ 7,920,727
*	City National Bank	CNI Charter Govt Mm-Instl Cl #241	$ -	$ 120,489
	JP Morgan Chase	JP Morgan Chase C/D 0.000% 1/31/12	$ -	$ 11,021
	Cash	Cash	$ -	$ 7,923
		US Government Securities		
	US Treasury Bonds	Us Treasury Bonds 7.250% 8/15/22	$ -	$ 181,631
	US Treasury Bonds	Us Treasury Bonds 7.625% 11/15/22	$ -	$ 124,550
	US Treasury	Us Treas Nt 3.625% 8/15/19	$ -	$ 57,910
	US Treasury Bonds	Us Treasury Bonds 3.375% 11/15/19	$ -	$ 56,996
		Preferred Stock		
	Annai Systems, Inc Series A-2 Pfd	Annai Systems, Inc Series A-2 Pfd	$ -	$ 174,999
	Citigroup	Citigroup Cap VII 7.125%	$ -	$ 24,200
	BAC Capital	BAC Capital TR I 7.0%	$ -	$ 20,850
	KKR Financial	KKR Financial HLDGS 8.375%	$ -	$ 20,238
	Morgan Stanley	Morgan Stanley Cap TR VI 6.6%	$ -	$ 19,758
	Barclays	Barclays Bank PLC	$ -	$ 19,499
		Common Stock		
	Qualcomm Inc Com	Common Stock	$ -	$ 2,283,955
	Ibm Corp Com	Common Stock	$ -	$ 228,931
	Verizon Communications Com	Common Stock	$ -	$ 187,589
	Sprint Nextel Corp Com	Common Stock	$ -	$ 186,456
	Realty Income Corp Com	Common Stock	$ -	$ 176,373
	Cisco Systems Inc Com	Common Stock	$ -	$ 110,143
	Biogen Idec Inc Com	Common Stock	$ -	$ 110,050
	Home Depot Inc Com	Common Stock	$ -	$ 100,896
	Osi Systems Inc Com	Common Stock	$ -	$ 99,901
	Microsoft Corp Com	Common Stock	$ -	$ 91,588
	Mens Wearhouse Inc Com	Common Stock	$ -	$ 91,429
	Allegiant Travel Co Com	Common Stock	$ -	$ 88,491
	Amazon.Com Inc Com	Common Stock	$ -	$ 86,550
	Rush Enterprises Inc Cl A Com	Common Stock	$ -	$ 83,889
	Allscripts Healthcare	Common Stock	$ -	$ 81,423
	General Electric Co Com	Common Stock	$ -	$ 80,685
	Costco Wholesale Corp	Common Stock	$ -	$ 78,987
	Fei Co Com	Common Stock	$ -	$ 76,748

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Unitedhealth Group Inc Com	Common Stock	$ -	$ 76,020
	Middleby Corp Com	Common Stock	$ -	$ 75,796
	Hanger Orthopedic Group Inc	Common Stock	$ -	$ 74,629
	Cinemark Hldgs Inc	Common Stock	$ -	$ 73,794
	Oracle Corp	Common Stock	$ -	$ 72,461
	Schlumberger Ltd N A Adr	Common Stock	$ -	$ 72,433
	Forward Air Corp Com	Common Stock	$ -	$ 69,805
	Catalyst Health Solutions Inc	Common Stock	$ -	$ 69,420
	Intel Corp Com	Common Stock	$ -	$ 68,658
	Ipc The Hospitalist Co Inc Com	Common Stock	$ -	$ 67,620
	Nike Inc Cl B	Common Stock	$ -	$ 67,459
	Parametric Technology Corp	Common Stock	$ -	$ 66,466
	Constant Contact Inc Com	Common Stock	$ -	$ 65,708
	Thoratec Labs Corp Com New	Common Stock	$ -	$ 65,476
	Starbucks Corp Com	Common Stock	$ -	$ 64,414
	Google Inc Cl A	Common Stock	$ -	$ 63,298
	Hexcel Corp Com	Common Stock	$ -	$ 62,825
	Pricesmart Inc Com	Common Stock	$ -	$ 62,770
	Cymer Inc. Com	Common Stock	$ -	$ 62,698
	Hewlett Packard Co Com	Common Stock	$ -	$ 62,049
	Signature Bank N Y Com	Common Stock	$ -	$ 61,430
	Valueclick Inc Com	Common Stock	$ -	$ 61,022
	Kirby Corp Com	Common Stock	$ -	$ 60,968
	Energy Xxi (Bermuda) Ltd Com	Common Stock	$ -	$ 60,763
	Sandridge Energy Inc Com	Common Stock	$ -	$ 59,682
	Jds Uniphase Corp Com	Common Stock	$ -	$ 59,299
	Exxon Mobil Corp Com	Common Stock	$ -	$ 58,908
	Plantronics Inc Com	Common Stock	$ -	$ 58,236
	Elizabeth Arden Inc Com	Common Stock	$ -	$ 58,227
	Stage Stores Inc Com New	Common Stock	$ -	$ 57,491
	Mastec Inc Com	Common Stock	$ -	$ 57,147
	Kraft Foods Inc Cl A	Common Stock	$ -	$ 56,040
	Epiq Systems Inc Com	Common Stock	$ -	$ 55,977
	Hanesbrands Inc Com	Common Stock	$ -	$ 53,841
	Wendy's Co.	Common Stock	$ -	$ 52,142

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Bruker Corporation	Common Stock	$ -	$ 52,127
	American Assets Tr Inc Reit	Common Stock	$ -	$ 51,275
	Elster Group Se-Spon Adr	Common Stock	$ -	$ 50,765
	Arbitron Inc Com	Common Stock	$ -	$ 49,275
	Electronics For Imaging Inc	Common Stock	$ -	$ 49,006
	Orbital Sciences Corp Com	Common Stock	$ -	$ 47,978
	Ford Motor Co Del Com New	Common Stock	$ -	$ 47,947
	Coinstar Inc Com	Common Stock	$ -	$ 47,420
	Chicos Fas Inc Com	Common Stock	$ -	$ 47,133
	Gulfport Energy Corp Com	Common Stock	$ -	$ 46,767
	Mobile Mini Inc Com	Common Stock	$ -	$ 46,434
	Kaydon Corp Com	Common Stock	$ -	$ 46,238
	Hittite Microwave Corp Com	Common Stock	$ -	$ 46,220
	Du Pont E I De Nemours & Co	Common Stock	$ -	$ 45,780
	Watson Pharmaceuticals Inc	Common Stock	$ -	$ 45,255
	Diebold Inc Com	Common Stock	$ -	$ 44,293
	Owens & Minor Inc Hldg Co Com	Common Stock	$ -	$ 41,963
	Lilly Eli & Co Com	Common Stock	$ -	$ 41,560
	American Electric Power Co	Common Stock	$ -	$ 41,310
	Marten Transport Ltd Com	Common Stock	$ -	$ 40,621
	Firstmerit Corp Com	Common Stock	$ -	$ 40,367
	Kimco Realty Corp Reit	Common Stock	$ -	$ 40,048
	Penn West Petroleum Ltd Com	Common Stock	$ -	$ 39,600
	Taiwan Semiconductor Mfg Co	Common Stock	$ -	$ 39,117
	Cardinal Health Inc Com	Common Stock	$ -	$ 38,449
	Hancock Holding Co Com	Common Stock	$ -	$ 38,364
	Abbott Laboratories Com	Common Stock	$ -	$ 38,236
	Pep Boys Manny Moe & Jack Com	Common Stock	$ -	$ 36,443
	3m Company Com	Common Stock	$ -	$ 35,553
	J C Penney Inc Com	Common Stock	$ -	$ 35,150
	Copart Inc Com	Common Stock	$ -	$ 34,672
	Redwood Trust Inc Reit	Common Stock	$ -	$ 34,612
	Deluxe Corp Com	Common Stock	$ -	$ 34,140
	Jpmorgan Chase & Co Com New	Common Stock	$ -	$ 33,250
	Emc Corp Mass Com	Common Stock	$ -	$ 32,310

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Annaly Capital Mgmt Inc Com	Common Stock	$ -	$ 31,920
	Piedmont Office Realty Tr Reit	Common Stock	$ -	$ 29,990
	Apple Inc Com	Common Stock	$ -	$ 29,565
	Xyratex Ltd Com	Common Stock	$ -	$ 27,972
	Analogic Corp Com	Common Stock	$ -	$ 27,571
	Endo Pharmaceuticals Hldgs	Common Stock	$ -	$ 25,898
	Xilinx Inc Com	Common Stock	$ -	$ 25,664
	Coca-Cola Co Com	Common Stock	$ -	$ 24,490
	Nokia Corp Spons Adr	Common Stock	$ -	$ 24,100
	Chevron Corp Com	Common Stock	$ -	$ 23,408
	Salesforce.Com Inc Com	Common Stock	$ -	$ 23,031
	Dow Chemical Co Com	Common Stock	$ -	$ 23,008
	Mastercard Inc Cl A Com	Common Stock	$ -	$ 22,369
	Newmarket Corp Com	Common Stock	$ -	$ 21,792
	Gt Advanced Technologies Inc	Common Stock	$ -	$ 21,720
	AT & T Inc Com	Common Stock	$ -	$ 21,168
	Host Hotels & Resorts Inc Reit	Common Stock	$ -	$ 20,799
	Johnson & Johnson Com	Common Stock	$ -	$ 19,674
	Banco Bradesco S A Spons Adr	Common Stock	$ -	$ 18,165
	Bristol Myers Squibb Co Com	Common Stock	$ -	$ 16,210
	Applied Materials Inc Com	Common Stock	$ -	$ 16,065
	Berkshire Hathaway Inc Cl B	Common Stock	$ -	$ 15,260
	Masco Corp Com	Common Stock	$ -	$ 14,861
	Kimberly Clark Corp Com	Common Stock	$ -	$ 14,344
	Archer Daniels Midland Com	Common Stock	$ -	$ 14,300
	Halliburton Company Com	Common Stock	$ -	$ 13,804
	Rayonier Inc Reit	Common Stock	$ -	$ 13,389
	Chesapeake Energy Corp Com	Common Stock	$ -	$ 13,374
	Pepsico Inc Com	Common Stock	$ -	$ 13,270
	Us Bancorp Del Com New	Common Stock	$ -	$ 12,714
	Caterpillar Inc Com	Common Stock	$ -	$ 12,684
	Pfizer Inc Com	Common Stock	$ -	$ 12,292
	Carefusion Corp Com	Common Stock	$ -	$ 11,790
	Hollyfrontier Corp Com	Common Stock	$ -	$ 11,232
	First Horizon Natl Corp Com	Common Stock	$ -	$ 11,200

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Amerisourcebergen Corp Com	Common Stock	$ -	$ 11,157
	Callaway Golf Co Com	Common Stock	$ -	$ 11,060
	Duke Energy Corp New Com	Common Stock	$ -	$ 11,000
	Air Methods Corp Com	Common Stock	$ -	$ 10,979
	Liberty Pprperty Trust Reit	Common Stock	$ -	$ 10,808
	Emcor Group Inc Com	Common Stock	$ -	$ 10,724
	Procter & Gamble Co Com	Common Stock	$ -	$ 10,674
	General Dynamics Corp Com	Common Stock	$ -	$ 10,626
	Elan Corp Plc Spons Adr	Common Stock	$ -	$ 10,594
	Marathon Oil Corp Com	Common Stock	$ -	$ 10,537
	Kodiak Oil & Gas Corp Com	Common Stock	$ -	$ 10,450
	Comerica Inc Com	Common Stock	$ -	$ 10,320
	Broadcom Corp Cl A	Common Stock	$ -	$ 10,276
	Dollar Tree Inc Com	Common Stock	$ -	$ 9,973
	Hot Topic Inc Com	Common Stock	$ -	$ 9,915
	Brf-Brasil Foods Sa Spon-Adr	Common Stock	$ -	$ 9,775
	Vivus Inc Com	Common Stock	$ -	$ 9,750
	Dell Inc Com	Common Stock	$ -	$ 9,656
	Nexen Inc Com	Common Stock	$ -	$ 9,546
	Computer Sciences Corp Com	Common Stock	$ -	$ 9,480
	Anglo American Plc Unsp Adr	Common Stock	$ -	$ 9,075
	Citigroup Inc Com	Common Stock	$ -	$ 8,840
	Vale Sa -Sp Adr	Common Stock	$ -	$ 8,580
	Valero Energy Corp New Com	Common Stock	$ -	$ 8,420
	Toshiba Corp Ord	Common Stock	$ -	$ 8,100
	Mcdonalds Corp Com	Common Stock	$ -	$ 8,026
	Union Pacific Corp Com	Common Stock	$ -	$ 7,946
	Canadian Natl Railway Co Com	Common Stock	$ -	$ 7,856
	Grand Canyon Education Inc	Common Stock	$ -	$ 7,565
	Bank Of America Corp Com	Common Stock	$ -	$ 7,284
	Whole Foods Market Inc Com	Common Stock	$ -	$ 7,236
	Time Warner Inc Com	Common Stock	$ -	$ 7,156
	The Travelers Companies Inc	Common Stock	$ -	$ 7,100
	Frontier Communications Corp	Common Stock	$ -	$ 6,887
	Cenovus Energy Inc Com	Common Stock	$ -	$ 6,685

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Akamai Tech Inc Com	Common Stock	$ -	$ 6,456
	Neurocrine Biosciences Inc	Common Stock	$ -	$ 6,375
	Pulte Group Inc	Common Stock	$ -	$ 6,310
	Saic Inc Com	Common Stock	$ -	$ 6,145
	Forest Oil Corp Com	Common Stock	$ -	$ 6,098
	Lowes Cos Inc Com	Common Stock	$ -	$ 5,711
	Hess Corp Com	Common Stock	$ -	$ 5,680
	Aflac Corp Com	Common Stock	$ -	$ 5,624
	Automatic Data Processing Inc	Common Stock	$ -	$ 5,401
	Boston Scientific Corp Com	Common Stock	$ -	$ 5,340
	Motorola Solutions Inc Com	Common Stock	$ -	$ 5,277
	Walt Disney Company Com	Common Stock	$ -	$ 5,250
	Texas Instruments Inc Com	Common Stock	$ -	$ 4,803
	Royal Dutch Shell Plc Adr Cl A	Common Stock	$ -	$ 4,751
	Yum! Brands Inc Com	Common Stock	$ -	$ 4,721
	Viasat Inc Com	Common Stock	$ -	$ 4,612
	Cross A T Co Cl A	Common Stock	$ -	$ 4,512
	Thermo Fisher Corp Com	Common Stock	$ -	$ 4,497
	Comcast Corp New Cl A	Common Stock	$ -	$ 4,434
	Sauer-Danfoss Inc Com	Common Stock	$ -	$ 4,345
	Target Corp Com	Common Stock	$ -	$ 4,098
	United Parcel Service Cl B	Common Stock	$ -	$ 4,025
	Wells Fargo & Co New Com	Common Stock	$ -	$ 3,858
	Motorola Mobility Hldgs Inc	Common Stock	$ -	$ 3,841
	Encana Corp Com	Common Stock	$ -	$ 3,746
	Colgate Palmolive Co Com	Common Stock	$ -	$ 3,696
	Unisource Energy Corp Com	Common Stock	$ -	$ 3,692
	State Street Corp Com	Common Stock	$ -	$ 3,628
	Cohu Inc Com	Common Stock	$ -	$ 3,405
	Reynolds American Inc Com	Common Stock	$ -	$ 3,314
	United Technologies Corp Com	Common Stock	$ -	$ 3,289
	American Wtr Wks Co Inc New	Common Stock	$ -	$ 3,186
	Time Warner Cable Inc Com	Common Stock	$ -	$ 3,115
	Titanium Metals Corp Com	Common Stock	$ -	$ 2,996
	Honeywell Intl Inc Com	Common Stock	$ -	$ 2,989

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Vodafone Group Plc Spons Adr	Common Stock	$ -	$ 2,803
	Palomar Med Technologies Inc	Common Stock	$ -	$ 2,539
	Goldman Sachs Group Inc Com	Common Stock	$ -	$ 2,261
	Fortescue Metal Group Ltd	Common Stock	$ -	$ 2,175
	Lone Pine Res Inc Com	Common Stock	$ -	$ 1,928
	Applied Micro Circuits Corp	Common Stock	$ -	$ 1,680
	Medco Health Solutions Inc	Common Stock	$ -	$ 1,453
	Donnelley Rr & Sons Com	Common Stock	$ -	$ 1,443
	General Motors Co Com	Common Stock	$ -	$ 1,196
	Adventrx Pharmaceuticals Inc	Common Stock	$ -	$ 885
	Gentiva Health Services Inc	Common Stock	$ -	$ 671
	General Mtrs Co Wts 7/10/16	Common Stock	$ -	$ 633
	General Mtrs Co Wts 7/10/19	Common Stock	$ -	$ 422
	Avax Technologies Inc Com	Common Stock	$ -	$ 330
	Chiquita Brands Intl Inc Com	Common Stock	$ -	$ 183
	Moduslink Global Solutions I	Common Stock	$ -	$ 81
	Fannie Mae Com	Common Stock	$ -	$ 40
	Aol Inc Com	Common Stock	$ -	$ 30
	Idna Inc Com	Common Stock	$ -	$ 18
	Artes Med Inc Com	Common Stock	$ -	$ 2
	Feron Crews Llc Wts	Common Stock	$ -	$ 1

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
		Mutual Funds		
	Calamos Growth Fd	Calamos Growth Fd Cl A# 606	$ -	$ 2,461,409
	Dreyfus	Dreyfus S & P 500 Index Fd #078	$ -	$ 2,017,748
	Cni Charter	Cni Charter Lg Cap Val Eqty-Inst#253	$ -	$ 1,804,465
	Cni Charter	Cni Charter Govt Bd Fd-Instl Cl #256	$ -	$ 1,650,627
	American Europacific Growth	American Europacific Growth -R4	$ -	$ 1,488,950
	Columbia Acorn Fund	Columbia Acorn Fund Cl Z #492	$ -	$ 1,242,001
	Columbia Midcap Value	Columbia Midcap Value Fd Cl Z #983	$ -	$ 1,199,529
	Pimco Total Return	Pimco Total Return Cl A #4005	$ -	$ 967,083
	Fidelity Adv Techology	Fidelity Adv Techology Cl A 187	$ -	$ 773,683
	American Balanced Fund	American Balanced Fund Cl R-4	$ -	$ 752,590
	Franklin Templeton Global	Franklin Templeton Global Bond-A 406	$ -	$ 726,805
	Eagle Small Cap Growth	Eagle Small Cap Growth Fd-A	$ -	$ 698,350
	American/New World	American/New World Fd-R4 # 2436	$ -	$ 679,207
	Dreyfus	Dreyfus Midcap Index Fund# 113	$ -	$ 579,931
	American Century	American Century Small Cap Value-Adv	$ -	$ 578,552
	Fidelity Adv High Inc	Fidelity Adv High Inc Adva Fd A #258	$ -	$ 548,896
	Russell Frank	Russell Frank Lifepts Mod Strat-S527	$ -	$ 504,242
	Vanguard	Vanguard Index 500 Trust Fd #040	$ -	$ 470,366
	Dreyfus	Dreyfus Small Cap Stock Index Fd #77	$ -	$ 460,365
	Mfs	Mfs Utilities Fund Cl A # 35	$ -	$ 403,764
	Wells Fargo	Wells Fargo Adv Health Care-A	$ -	$ 297,934
	Vanguard	Vanguard Total Intl Stk Indx #113	$ -	$ 261,708
	Vanguard	Vanguard Tg Retirement 2010	$ -	$ 203,285
	Vanguard	Vanguard Large-Cap Etf	$ -	$ 202,842
	Vanguard	Vanguard Bond Index Short Tm Bd 132	$ -	$ 185,280
	Vanguard	Vanguard Reit Index Portfolio #123	$ -	$ 177,538
	Vanguard	Vanguard S/T Bond Index-Sig #1349	$ -	$ 174,436
	Vanguard	Vanguard Growth Index Fd-Sign	$ -	$ 155,805
	Fidelity	Fidelity Adv Freedom 2020-A	$ -	$ 152,964
	Fidelity	Fidelity Adv Freedom 2025-A	$ -	$ 152,754
	Vanguard	Vanguard Total Bond Mkt Index 084	$ -	$ 143,812
	Pimco	Pimco Total Return Fd Instl-35	$ -	$ 142,288
	Vanguard	Vanguard Inflat-Protected Sec-Iv#119	$ -	$ 138,153

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Vanguard	Vanguard Gnma Fd Investor 036	$ -	$ 136,836
	Vanguard	Vanguard Index Small Cap Value # 860	$ -	$ 124,891
	Fidelity	Fidelity Puritan Fund #4	$ -	$ 121,501
	Dws	Dws Short Duration Plus Fund Cl A	$ -	$ 114,452
	Vanguard	Vanguard International Value Fd #046	$ -	$ 114,233
	Matthews	Matthews Asia Pacific Eqt Fd # 809	$ -	$ 110,008
	Dodge & Cox	Dodge & Cox Balanced Fd #146	$ -	$ 108,221
	Forward	Forward Long/Short Cre Analysis Fd-C	$ -	$ 104,866
	Dodge & Cox	Dodge & Cox Income Fd # 147	$ -	$ 101,833
	Bts Bond Asset Allocation	Bts Bond Asset Allocation Fd -C	$ -	$ 101,417
	Vanguard	Vanguard Intermed Term Corp Fd #71	$ -	$ 92,586
	American Europacific Growth	American Europacific Growth #016	$ -	$ 90,896
	Cni Charter	Cni Charter L/C Gr Eqty Cl N #264	$ -	$ 87,892
	Longleaf Partners	Longleaf Partners Fd #133	$ -	$ 87,836
	American New Perspective	American New Perspective Fd # 7	$ -	$ 87,317
	Vanguard	Vanguard Small-Cap Etf	$ -	$ 83,604
	Mundoval	Mundoval Fund	$ -	$ 79,084
	Fidelity	Fidelity Magellan Fund #21	$ -	$ 78,575
	Vanguard	Vanguard Intl Gwth Fd #081	$ -	$ 77,234
	American/Income Fund	American/Income Fund Of America #6	$ -	$ 75,886
	Pimco	Pimco Foreign Bond, Instl # 103	$ -	$ 75,520
	Powershares Qqq	Powershares Qqq Tr 1	$ -	$ 74,759
	First Eagle Gold	First Eagle Gold Fd Cl C	$ -	$ 73,491
	Vanguard	Vanguard Short Term Corp Fd-Adm 539	$ -	$ 71,176
	Oppenheimer	Oppenheimer Developing Mkts Fd	$ -	$ 66,830
	Matthews	Matthews Asian Growth & Incme #801	$ -	$ 64,848
	Vanguard	Vanguard Growth & Income Fd #093	$ -	$ 62,910
	Ishares Russell 2000 Index	Ishares Russell 2000 Index	$ -	$ 62,540
	Vanguard	Vanguard Small-Cap Index Fund # 48	$ -	$ 62,383
	Ing	Ing Foreign Fund Cl C # 2214	$ -	$ 61,539
	Dodge & Cox	Dodge & Cox Intl Stock Fd 1048	$ -	$ 60,725
	Forward Select Income Fund	Forward Select Income Fund-C	$ -	$ 58,672
	Vanguard	Vanguard Value Index Fd #006	$ -	$ 56,679
	Vanguard	Vanguard Mid-Cap Vipers Etf	$ -	$ 56,113
	American Century Ultra Fund	American Century Ultra Fund -Instl	$ -	$ 55,578

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Pimco	Pimco All Asset Fund-R	$ -	$ 54,834
	Vanguard	Vanguard S/T Invt Grade Bd Fd 039	$ -	$ 54,533
	Blackrock	Blackrock Global Allocation-R	$ -	$ 54,411
	Pimco	Pimco Foreign Bond Fd-Instl Unhedged	$ -	$ 53,916
	America First	America First Absolute Ret-U	$ -	$ 52,912
	DWS	Dws High Income Fd Cl A	$ -	$ 51,851
	Franklin	Franklin Mutual Qualified Fd Z #075	$ -	$ 51,681
	Pimco	Pimco Unconstrained Bond Fd Cl C	$ -	$ 51,064
	Ishares Barclays Tips Bond Fund	Ishares Barclays Tips Bond Fund	$ -	$ 49,010
	Vanguard	Vanguard Extd Mkt Index Fd#098	$ -	$ 46,813
	Vanguard	Vanguard Global Ex-Us Real Est-Etf	$ -	$ 46,805
	Matthews	Matthews China Fund # 804	$ -	$ 42,254
	T Rowe Price	T Rowe Price Intl Stk Fund #37	$ -	$ 41,231
	Pimco	Pimco Real Return Cl-C #4210	$ -	$ 40,808
	Ishares S&P Small Cap 600 Growth	Ishares S&P Smlcap 600 Grwth Idx Sbi	$ -	$ 39,097
	SPDR DJ Wilshire	Spdr Dj Wilshire Intl Real Etf	$ -	$ 38,992
	Columbia Acorn Intl Fund Cl C	Columbia Acorn Intl Fd Cl C	$ -	$ 38,401
	Vanguard	Vanguard Fxd Incm Hi Yld Corp 029	$ -	$ 38,206
	American Europacific Growth Fd R-1	American Europacific Growth Fd R-1	$ -	$ 37,343
	Vanguard	Vanguard Us Growth Fd #023	$ -	$ 36,976
	Columbia Marisco Focused	Columbia Marsico Focused Eq Cl C	$ -	$ 36,759
	IVY	Ivy Asset Strategy Fund-R	$ -	$ 35,299
	Aig Sun America Alt Strategy Fd Cl C	Aig Sun America Alt Strategy Fd Cl C	$ -	$ 35,264
	Ishares DOW Jones US Health Care	Ishares Dow Jones Us Hlthcare Index	$ -	$ 35,069
	Ishares Msci Emerging Mkts	Ishares Msci Emerging Mkts Index Sbi	$ -	$ 34,070
	Ishares FTSE	Ishares Ftse Developed Small Cap Etf	$ -	$ 34,028
	Primecap Odyssey	Primecap Odyssey Agg Grwth Fd	$ -	$ 33,964
	Northern LTS	Northern Lts Fd Tr	$ -	$ 33,757
	Vanguard	Vanguard Energy Etf	$ -	$ 32,461
	American Growth Fund Of Amer	American Growth Fund Of Amer -R1	$ -	$ 32,201
	Oppenheimer Gold	Oppenheimer Gold & Spe Miner Fd-C	$ -	$ 31,327
	Fidelity	Fidelity Adv Flo Rt H/I-C 871	$ -	$ 31,148
	Vanguard	Vanguard Growth Index Portf #009	$ -	$ 30,996
	Skyline Special Equities	Skyline Special Equities Port 56	$ -	$ 30,801
	Dodge & Cox Fund	Dodge & Cox Stock Fund #145	$ -	$ 30,514

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	IVY	Ivy Asset Strategy Fd Cl C# 306	$ -	$ 30,250
	Vanguard	Vanguard Total Stk Mkt Index #085	$ -	$ 29,994
	American Washington Mutual Invest	American Washington Mutual Invest#1	$ -	$ 29,815
	Franklin	Franklin Fltg Rate Daily Acc 589	$ -	$ 29,490
	Ishares Russell Microcap	Ishares Russell Microcap Inx Fd Etf	$ -	$ 29,469
	Invesco High Yield	Invesco Hi Yld Fd Cl C	$ -	$ 29,086
	Wells Fargo	Wells Fargo Adv Special S/C Val-C	$ -	$ 28,676
	Rydex	Rydex Series Precious Mtl-C	$ -	$ 27,410
	Rydex	Rydex High/Yield Strategy Fd Cl C	$ -	$ 27,099
	Federated Kaufmann	Federated Kaufmann Fd Cl C #70	$ -	$ 25,982
	Vanguard	Vanguard Intl Msci Emerging Mkts Etf	$ -	$ 25,792
	SPDR Barclays	Spdr Barclays Capital High Yield Bon	$ -	$ 25,377
	Perkins S/C Value Fund	Perkins S/C Value Fund Cl-C	$ -	$ 25,091
	Wisdomtree	Wisdomtree Intl S/C Dvd Fd Etf	$ -	$ 24,707
	Columbia Real Estate Equity	Columbia Real Estate Equity Fund-C	$ -	$ 24,094
	Ishares Russell 2000 Growth	Ishares Russell 2000 Growth Index	$ -	$ 24,006
	Vanguard	Vanguard Dividend Growth Fd Cl Iv	$ -	$ 23,934
	DWS	Dws Dreman High Ret Equity Cl C# 387	$ -	$ 23,933
	Vanguard	Vanguard Selected Value Fd #934	$ -	$ 23,846
	John Hancock	John Hancock Classic Value-C # 538	$ -	$ 23,670
	Market Vectors Gold Miners	Market Vectors Gold Miners Etf Fd	$ -	$ 23,401
	Vanguard	Vanguard Intl Equity Index Fds	$ -	$ 23,195
	SPDR Gold Trust	Spdr Gold Trust Etf	$ -	$ 22,799
	American Balanced Fd Cl A	American Balanced Fd Cl A #011	$ -	$ 22,666
	Calamos Conv Opportys & Income Fd	Calamos Conv Opportys & Income Fd	$ -	$ 22,520
	First Eagle Overseas Cl A	First Eagle Overseas Cl A #802	$ -	$ 21,648
	Powershares Em Market	Powershares Em Mar Sov De Pt Etf	$ -	$ 21,478
	Calamos Global Growth & Inc Fd-C	Calamos Global Growth & Inc Fd-C	$ -	$ 21,476
	Matthews	Matthews Asia Small Comp	$ -	$ 21,005
	Principal	Principal Diversified Real Asset-C	$ -	$ 20,702
	SPDR Barclays	Spdr Barlays Cap Intl.Treasury Bond	$ -	$ 20,591
	Pimco	Pimco Commodity Rl Ret Strat-C 4249	$ -	$ 20,580
	Fidelity	Fidelity Advisor Material Fund-C	$ -	$ 20,401
	Ishares MSCI EAFE Small Cap	Ishares Tr Msci Eafe Small Cap Etf	$ -	$ 20,161
	Highbridge Dyn Commdities Str Fd-C	Highbridge Dyn Commdities Str Fd-C	$ -	$ 19,881

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Mainstay High Yield	Mainstay High Yield Corp Bd-C # 193	$ -	$ 19,620
	SPDR S&P Oil & Gas	Spdr S&P Oil & Gas Explorati Etf	$ -	$ 19,601
	John Hancock	John Hancock Strategic Incm-C # 591	$ -	$ 18,402
	Kayne Anderson	Kayne Anderson Mlp Invt Co Sbi	$ -	$ 18,222
	Oakmark	Oakmark Equity & Income Fd #810	$ -	$ 18,019
	Fidelity	Fidelity Adv Global Comm Stk Fd-C	$ -	$ 17,912
	Health Care Select Sector Spdr Sbi	Health Care Select Sector Spdr Sbi	$ -	$ 17,126
	Fidelity	Fidelity Adv Freedom 2045-A	$ -	$ 16,999
	Calamos Hi Yld Fd-C	Calamos Hi Yld Fd-C #622	$ -	$ 16,777
	Fbr Small Cap Financial Fd A	Fbr Small Cap Financial Fd A	$ -	$ 16,693
	American New Economy Fd	American New Economy Fd# 14	$ -	$ 16,651
	Pimco	Pimco High Yield Fund -Instl #108	$ -	$ 16,644
	Powershares Global Agricul.	Powershares Global Agricul Port Etf	$ -	$ 16,128
	Ishares Phlx Sox Semiconductor	Ishares Phlx Sox Semiconductor	$ -	$ 16,055
	Vanguard	Vanguard Reit Etf	$ -	$ 15,660
	Fidelity	Fidelity Adv Freedom 2015-A	$ -	$ 15,457
	Rydex	Rydex Series Banking Fund-C	$ -	$ 15,374
	Templeton	Templeton Asian Growth Fd Cl C #287	$ -	$ 15,333
	Franklin	Franklin Templeton Global Bd C 506	$ -	$ 15,294
	Fpa Capital A	Fpa Capital A # 80	$ -	$ 14,971
	Fidelity	Fidelity Adv Freedom 2035-A	$ -	$ 14,340
	Spdr Series Trust	Spdr Series Trust	$ -	$ 14,279
	T Rowe Price	T Rowe Price Mid-Cap Val Fd #115	$ -	$ 14,258
	GAMCO Global Gold	Gamco Global Gold Natural Reso	$ -	$ 14,110
	Vanguard	Vanguard Mid Cap Index Fd #859	$ -	$ 13,970
	Vanguard	Vanguard Fix Inc S/T Us Treasfd 032	$ -	$ 13,918
	Security High Yield	Security High Yield Fund-C	$ -	$ 13,914
	Nuveen Total Return Bond	Nuveen Total Return Bond Fund-C	$ -	$ 13,692
	Vanguard	Vanguard Total Bd Mkt Fd Etf	$ -	$ 12,949
	Powershares Fin PFD	Powershares Fin Pfd Portfoli Etf	$ -	$ 12,896
	Bridgeway	Bridgeway Large Cap Value Fd N	$ -	$ 12,868
	Agic Global Equity & Convert Inc Fd	Agic Global Equity & Convert Inc Fd	$ -	$ 12,860
	GDL	Gdl Fund/The	$ -	$ 11,800
	Bridgeway	Bridgeway Small Cap Value Fd N	$ -	$ 11,701
	Jpmorgan Alerian Mlp Index Etn	Jpmorgan Alerian Mlp Index Etn	$ -	$ 11,691

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Fpa Crescent Portfolio-Instl	Fpa Crescent Portfolio-Instl #1347	$ -	$ 11,687
	Longleaf Partners Intl Fund	Longleaf Partners Intl Fund #136	$ -	$ 11,088
	Ishares Silver Tr Sbi	Ishares Silver Tr Sbi	$ -	$ 10,776
	Blackrock	Blackrock Intl Bond Fund Cl C# 80	$ -	$ 10,679
	Vanguard	Vanguard Emerging Mkts Portf #533	$ -	$ 10,420
	Merk Hard Currency Fd Invs Shs	Merk Hard Currency Fd Invs Shs	$ -	$ 10,201
	Rydex	Rydex Series Health Care Fund Cl C	$ -	$ 10,149
	Van Eck	Van Eck Internatl Inv Gold A # 144	$ -	$ 10,064
	Franklin	Franklin Templeton Hard Curr Fd Cl A	$ -	$ 10,056
	Bridgeway	Bridgeway Large Cap Growth Fd Cl N	$ -	$ 10,038
	Vanguard	Vanguard Intl Explorer Fund #126	$ -	$ 9,884
	Market Vectors Jr Gold Miners	Market Vectors Jr Gold Miner Etf	$ -	$ 9,880
	Forward Tactical Gwth Fd Cl C	Forward Tactical Gwth Fd Cl C	$ -	$ 9,576
	Legg Mason Value Tr Cl C	Legg Mason Value Tr Cl C #294	$ -	$ 9,295
	Ultrashort Lehman	Ultrashort Lehman 20+ Year Etf	$ -	$ 9,035
	Columbia Acorn Intl Fund Cl Z	Columbia Acorn Intl Fund Cl Z 493	$ -	$ 8,980
	Element Rogers Agri Ret Etf	Element Rogers Agri Ret Etf	$ -	$ 8,950
	T Rowe Price	T Rowe Price Small-Cap Value Fd #46	$ -	$ 8,879
	Vanguard	Vanguard Telecom Svcs Etf	$ -	$ 8,704
	Proshares Ultrashort Silver	Proshares Ultra Silver Etf	$ -	$ 8,330
	Fidelity	Fidelity Adv Freedom 2030-A	$ -	$ 8,304
	Materials Select Sect Spdr Indx Sbi	Materials Select Sect Spdr Indx Sbi	$ -	$ 8,040
	Asa Ltd Sbi	Asa Gold Metals Limited	$ -	$ 7,857
	Columbia Seligman Prem Tech Fd	Columbia Seligman Prem Tech Fd	$ -	$ 7,830
	Utilities Select Sector	Utilities Select Sector Spdr Fd Sbi	$ -	$ 7,196
	Gabelli Healthcare & Wellness	Gabelli Healthcare & Wellness	$ -	$ 7,130
	Rydex	Rydex Series Technology Fd Cl C	$ -	$ 7,068
	Fidelity	Fidelity Adv High Inc Adva Fd T #165	$ -	$ 6,806
	Franklin	Franklin Utilities Fd Cl C	$ -	$ 6,713
	Ishares S&P Global Infrastr Fd Etf	Ishares S&P Global Infrastr Fd Etf	$ -	$ 6,640
	EGShares Energy	Egshares Energy Gems Etf	$ -	$ 6,492
	Vanguard	Vanguard Health Care Fd #52	$ -	$ 6,459
	Powershares Dynamic Oil & Gas Sbi	Powershares Dynamic Oil & Gas Sbi	$ -	$ 6,048
	Meridian Growth Fund	Meridian Growth Fund# 075	$ -	$ 6,040
	Blackrock	Blackrock Health Sciences Port Cl C	$ -	$ 5,941

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	CBRE Clarion	Cbre Clarion Glb R/E Income Fund	$ -	$ 5,827
	Morgan Stanley Emerging Mark Sbi	Morgan Stanley Emerging Mark Sbi	$ -	$ 5,772
	Ishares S&P Global Tel Sec	Ishares S&P Gbl Tel Sec Ind Etf	$ -	$ 5,579
	Fidelity	Fidelity Adv Strate Real Return-C	$ -	$ 5,527
	Fidelity	Fidelity Adv Strategic Inc Cl C 523	$ -	$ 5,435
	Fidelity	Fidelity Adv Lev Co Stk Fd Cl C	$ -	$ 5,398
	Blackrock	Blackrock Real Asset Equity Tr Sbi	$ -	$ 5,335
	Ishares Msci Acwi Ex Us Mate Etf	Ishares Msci Acwi Ex Us Mate Etf	$ -	$ 5,051
	E-Tracs Ubs Long Plat Etn	E-Tracs Ubs Long Plat Etn	$ -	$ 4,836
	Invesco Technology Fd-Inv	Invesco Technology Fd-Inv #55	$ -	$ 4,612
	Federated Intl Bond Fund Cl C	Federated Intl Bond Fund Cl C	$ -	$ 4,410
	Proshares Ultrashort Nat Gas	Proshares Ult Dj-Ubs Nat Gas Etf	$ -	$ 4,054
	Neuberger Berman R/E Secs Incm Sbi	Neuberger Berman R/E Secs Incm Sbi	$ -	$ 3,830
	Consumer Staples Select Sector Spdr	Consumer Staples Select Sector Spdr	$ -	$ 3,249
	Gugghenheim Enhanced Equity	Gugghenheim Enhanced Equity-S	$ -	$ 3,206
	SPDR S&P Bric 40 Etf	Spdr S&P Bric 40 Etf	$ -	$ 2,192
	Wisdomtree	Wisdomtree Brazilian Real Fd Etf	$ -	$ 1,947
	Jennison Health Sciences Fd-A	Jennison Health Sciences Fd-A # 550	$ -	$ 1,919
	Forward Global Infras Fund-C	Forward Global Infras Fund-C	$ -	$ 1,847
	Fidelity	Fidelity Adv Freedom Inc-A	$ -	$ 1,648
	Fidelity	Fidelity Adv Freedom 2040-A	$ -	$ 1,381
	Fidelity	Fidelity Adv Freedom 2010-A	$ -	$ 271
	Vanguard	Vanguard Total Intl Stk Indx #113	$ -	$ 13
		Insurance Policies		
	SEI Asset Alloc Portfolio	Sei Asset Alloc Portfolio #65706	$ -	$ 275,225
	Northwestern	Northwestern Mut #10861431	$ -	$ 225,308
	Northwestern	Northwestern Mut #13570309	$ -	$ 152,416
	Northwestern	Northwestern Mut #15381574	$ -	$ 140,744
	Northwestern	Northwestern Mut #15635419	$ -	$ 116,103
	Northwestern	Northwestern Mut #12718355	$ -	$ 111,290
	Pacific Life	Pacific Life #1a22140220	$ -	$ 93,441
	Pacific Life	Pacific Life #1a22296900	$ -	$ 68,563
	Ing	Ing Def Var Ann #C193354-Ow (Q)	$ -	$ 67,137
	New England Life	New England Life Pol #0z159058	$ -	$ 63,327
	Penn Mutual	Penn Mutual Univ Life Pol#8001387	$ -	$ 58,668

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Pacific Life	Pacific Life #1a22126900	$ -	$ 54,313
	Northwestern	Northwestern Mut #14856344	$ -	$ 47,378
	Northwestern	Northwestern Mut#13159845	$ -	$ 43,300
	Northwestern	San Francisco Calif 7.375% 8/01/16	$ -	$ 28,547
		Partnerships Interests		
	Cr Realty Llc	Cr Realty Llc	$ -	$ 660,000
	Rocky Hemingway House Ltd L P	Rocky Hemingway House Ltd L P	$ -	$ 514,233
	Mg Waterfield Square Apartments, Lp	Mg Waterfield Square Apartments, Lp	$ -	$ 392,628
	Southwest Value Partners Fund Xv, Lp	Southwest Value Partners Fund Xv, Lp		$ 369,078
	Pacific Rim Distribution Centre Llc	Pacific Rim Distribution Centre Llc	$ -	$ 303,232
	Surfrider Shores, Lp	Surfrider Shores, Lp	$ -	$ 258,419
	Pacific Rim Industrial Park Llc	Pacific Rim Industrial Park Llc	$ -	$ 255,108
	Mission Investors Llc	Mission Investors Llc	$ -	$ 219,420
	Pacific Rim Business Centre Llc	Pacific Rim Business Centre Llc	$ -	$ 172,320
	P V A Ltd L P	P V A Ltd L P	$ -	$ 158,898
	Rocky Spanish Keys I Ltd Tax L P	Rocky Spanish Keys I Ltd Tax L P	$ -	$ 140,615
	Mg Park South Apartments Lp	Mg Park South Apartments Lp	$ -	$ 123,411
	Xanthus Fund,Llc	Xanthus Fund,Llc	$ -	$ 108,000
	Pacifica Palms Llc	Pacifica Palms Llc	$ -	$ 107,864
	Eastlake Professional Center Llc	Eastlake Professional Center Llc	$ -	$ 102,429
	Uptown Apartment Homes Lp	Uptown Apartment Homes Lp	$ -	$ 102,300
	Jurupa Investors Llc	Jurupa Investors Llc	$ -	$ 101,008
	Salt Lake City Southwest Ventures	Salt Lake City Southwest Ventures	$ -	$ 100,000
	Hawley Partners, Lp	Hawley Partners, Lp	$ -	$ 86,940
	Fort Collins Ventures, Llc	Fort Collins Ventures, Llc	$ -	$ 75,000
	Mg Barham Villas Apartments, Lp	Mg Barham Villas Apartments, Lp	$ -	$ 75,000
	Tucson North Forbes Venture Llc	Tucson North Forbes Venture Llc	$ -	$ 75,000
	Pathfinder Partners Opportunity Fund	Pathfinder Partners Opportunity Fund	$ -	$ 70,700
	Country Hills Apartments L P	Country Hills Apartments L P	$ -	$ 55,715
	Aurora Smith Rd. Ventures, Llc	Aurora Smith Rd. Ventures, Llc	$ -	$ 50,000
	Mg Park/Northgate Apartments, Lp	Mg Park/Northgate Apartments, Lp	$ -	$ 50,000
	Noble Royalty Access Fund, Viii Lp	Noble Royalty Access Fund, Viii Lp	$ -	$ 50,000
	San Diego Arena Associates L P	San Diego Arena Associates L P	$ -	$ 50,000
	Rocky Silver Sands Ltd L P	Rocky Silver Sands Ltd L P	$ -	$ 47,273
	Altegris Winton Futures Fund, Lp	Altegris Winton Futures Fund, Lp	$ -	$ 25,152
	Barzal & Scotti Sandpiper Lp	Barzal & Scotti Sandpiper Lp	$ -	$ 25,000

Procopio, Cory, Hargreaves & Savitch LLP
401(k) Profit Sharing Plan

Schedule H, line 4i – Schedule of Assets (Held at Year End), Cont'd

EIN: 95-1634364 Plan #002

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment in maturity date, rate of interest, collateral, par, or maturity value	(d) Cost**	(e) Current Value
	Las Vegas Stephanie St Ventures Llc	Las Vegas Stephanie St Ventures Llc	$ -	$ 21,861
	Grant Park Futures Fund B Lp	Grant Park Futures Fund B Lp	$ -	$ 21,059
	Rocky Spanish Keys I Ltd Tax L P	Rocky Spanish Keys I Ltd Tax L P	$ -	$ 19,170
	Pv Venture Sorrento, Llc	Pv Venture Sorrento, Llc	$ -	$ 14,625
	Equastone Value Fund Llc	Equastone Value Fund Llc	$ -	$ 4,880
*	Procopio Clubview Llc	Procopio Clubview Llc	$ -	$ 3,014
	Equastone Value Fund Ii Llc	Equastone Value Fund Ii Llc	$ -	$ 2,723
	The Four Horsemen Stable Llc	The Four Horsemen Stable Llc	$ -	$ 7
		Real Estate Investment Trusts		
	Wells R/E Investment Trust	Wells R/E Investment Tr II Inc	$ -	$ 166,783
	Brainlike, Inc Com	Common Stock	$ -	$ 1,000
		Other		
	Feron Crews Co LLC	Feron Crews Co LLC 8.000% 12/31/12	$ -	$ 20,000

* Represents a party-in-interest.
** Cost is omitted as allowed for participant directed transactions under an individual account plan.

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR) *
DECEMBER 31, 2011

* See attached financial statements with auditor's report.