

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 <u>01/01/2011</u> and ending <u>12/31/2011</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN</u>	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td>1c Effective date of plan</td> <td><u>05/12/1989</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan	<u>05/12/1989</u>
1b Three-digit plan number (PN) ►	<u>001</u>				
1c Effective date of plan	<u>05/12/1989</u>				
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>ROGUE WAVE SOFTWARE, INC.</u> <u>5500 FLATIRON PARKWAY</u> <u>BOULDER, CO 80301</u>	<table border="1"> <tr> <td>2b Employer Identification Number (EIN) <u>85-0373486</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>720-554-1247</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621399</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>85-0373486</u>	2c Sponsor's telephone number <u>720-554-1247</u>	2d Business code (see instructions) <u>621399</u>	
2b Employer Identification Number (EIN) <u>85-0373486</u>					
2c Sponsor's telephone number <u>720-554-1247</u>					
2d Business code (see instructions) <u>621399</u>					

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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2012</u>	<u>TRACIE ARLDT</u>
	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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2011)
v.012611

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ROGUE WAVE SOFTWARE, INC. 5500 FLATIRON PARKWAY BOULDER, CO 80301	3b Administrator's EIN 85-0373486 3c Administrator's telephone number 720-554-1247
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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
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5 Total number of participants at the beginning of the plan year	5	263
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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	110
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	235
d Subtotal. Add lines 6a , 6b , and 6c	6d	345
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	345
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	329
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

2F 2G 2J 2K 2R 2T 3D

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

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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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) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ 1 **A** (Insurance Information)
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <hr/> <small>Department of Labor Employee Benefits Security Administration</small> <hr/> <small>Pension Benefit Guaranty Corporation</small>	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 <hr/> 2011 <hr/> This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning **01/01/2011** and ending **12/31/2011**

A Name of plan ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROGUE WAVE SOFTWARE, INC.	D Employer Identification Number (EIN) 85-0373486	

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.
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1 Coverage Information:

(a) Name of insurance carrier

JOHN HANCOCK LIFE INSURANCE COMPANY U.S.A.

(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
01-0233346	65838	101646	329	06/10/2011	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
62911	28242

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

OPPENHEIMER LIFE AGENCY, LTD
1400 WOODLOCH FOREST DRIVE, STE 250
THE WOODLANDS, TN 37380

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
62911			3

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

THE ANGELL PENSION GROUP, INC.
88 BOYD AVENUE
EAST PROVIDENCE, RI 02914

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	20504	TPA FEES	5

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

ROGUE WAVE SOFTWARE, INC.

5500 FLATIRON PARKWAY
BOULDER, CO 80301

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	7738	OTHER PAYMENTS	0

(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	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	21156373

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. Specify nature of costs ▶	6d	

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)	0
d Total of balance and additions (add b and c(6))	7d	0
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)	0
f Balance at the end of the current year (subtract e(5) from d)	7f	0

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)	0
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)	0
(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)	0
(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	
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 C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2011
		This Form is Open to Public Inspection.

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

A Name of plan <u>ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROGUE WAVE SOFTWARE, INC.</u>	D Employer Identification Number (EIN) <u>85-0373486</u>

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
THE VANGUARD GROUP, INC.

23-1945930

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(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 37	RECORDKEEPER	23663	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

JOHN HANCOCK LIFE INSURANCE COMPANY

01-0233346

(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 28 59 60 62 63	RECORDKEEPER	94	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROGUE WAVE SOFTWARE, INC.</u>	D Employer Identification Number (EIN) <u>85-0373486</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2050</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>253</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2045</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>743899</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2040</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>386471</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2035</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1044821</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2030</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>301421</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2025</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>96459</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>RETIREMENT CHOICES AT 2020</u>			
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>			
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>489494</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2015		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 166681

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT CHOICES AT 2010		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 148175

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE AGGRESSIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66611

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 400424

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BALANCED		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 402708

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MODERATE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 151342

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONSERVATIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 268090

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA EMERGING MARKETS VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 58008

a Name of MTIA, CCT, PSA, or 103-12 IE: ROYCE OPPORTUNITY		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61508

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER DEVELOPING MKT		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 82670

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40997

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US TARGETED VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 124859

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE SCI & TECH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64350

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. SMALL CAP FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 848

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 312930

a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 833782

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 477152

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPENHEIMER INTL GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 298832

a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 164959

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42084

a Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1725185

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 255947

a Name of MTIA, CCT, PSA, or 103-12 IE: LORD ABBETT VALUE OPPS FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 110105

a Name of MTIA, CCT, PSA, or 103-12 IE: MID VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 614749

a Name of MTIA, CCT, PSA, or 103-12 IE: PRU JENNISON MID GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 725306

a Name of MTIA, CCT, PSA, or 103-12 IE: MASS INVESTORS FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 308034

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INCOME FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 871805

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3050593

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO ALL ASSET		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 98603

a Name of MTIA, CCT, PSA, or 103-12 IE: U.S. HIGH YIELD BOND FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45363

a Name of MTIA, CCT, PSA, or 103-12 IE: **TEMPLETON GLOBAL BOND FUND****b** Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 163084
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a Name of MTIA, CCT, PSA, or 103-12 IE: **STRATEGIC INCOME OPP FUND****b** Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 303591
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a Name of MTIA, CCT, PSA, or 103-12 IE: **TOTAL RETURN FUND****b** Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1021510
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a Name of MTIA, CCT, PSA, or 103-12 IE: **JOHN HANCOCK STABLE VAL****b** Name of sponsor of entity listed in (a): **JOHN HANCOCK USA**

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4632668
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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
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For calendar plan year 2011 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>12/31/2011</u>		
A Name of plan <u>ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROGUE WAVE SOFTWARE, INC.</u>	D Employer Identification Number (EIN) <u>85-0373486</u>	

Part I	Asset and Liability Statement
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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		50110
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	4602	0
(2) Participant contributions	1b(2)	20612	0
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	168572	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	63305	46746
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		21156373
(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)	14119421	0
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14376512	21253229

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14376512	21253229
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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)	232817	
(B) Participants	2a(1)(B)	732802	
(C) Others (including rollovers)	2a(1)(C)	148900	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1114519
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	2141	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2141
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	92920	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		92920
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-606459
(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)		514406
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		1117527

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3020517	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		3020517
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	94	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	31303	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		31397
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3051914

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1934387
l Transfers of assets:			
(1) To this plan.....	2l(1)		8811104
(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) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: MCGLADREY & PULLEN, LLP

(2) EIN: 42-0714325

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.).....		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.).....		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.)		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.).....		X	
e Was this plan covered by a fidelity bond?.....	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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?		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?		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.).....	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.).....		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?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		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.
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For calendar plan year 2011 or fiscal plan year beginning 01/01/2011 and ending 12/31/2011

A Name of plan <u>ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROGUE WAVE SOFTWARE, INC.</u>	D Employer Identification Number (EIN) <u>85-0373486</u>

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	<u>0</u>
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): <u>23-2186884</u> <u>01-0233346</u> 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 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
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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): _____

Rogue Wave Software, Inc. Employees 401(k) Plan

Financial Report
December 31, 2011

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Independent Auditor's Report

To the Plan Administrator
Rogue Wave Software, Inc. Employees 401(k) Plan
Boulder, Colorado

We were engaged to audit the accompanying statements of net assets available for benefits of Rogue Wave Software, Inc. Employees 401(k) Plan (the 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 Supplemental Schedule H - Part IV, Line 4i - schedule of assets (held at end of year) as of December 31, 2011. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified or provided by John Hancock Life Insurance Company (U.S.A), the current custodian of the Plan, and Vanguard Fiduciary Trust Company, the former custodian of the Plan, except for comparing this information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the custodians hold/held the Plan's assets and execute/executed transactions. The Plan Administrator has obtained certifications from the custodians regarding the completeness and accuracy of the information summarized in Note 4 that was provided to the Plan Administrator by the current custodian as of December 31, 2011, and for the period from June 10, 2011 to December 31, 2011, and the former custodian for the period from January 1, 2011 to July 28, 2011, and as of December 31, 2010.

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

As discussed in Note 6 to the financial statements, the Board of Directors of Rogue Wave Software, Inc., the Plan's sponsor, voted on May 13, 2011, to merge the Visual Numerics, Inc. Retirement and Savings Plan (VNI) and the TotalView Technologies, Inc. Cash or Deferred Profit Sharing Plan (TV) into the Plan effective June 1, 2011. All plan assets of VNI and TV were transferred into the Plan during 2011.

McGladrey LLP

Denver, Colorado
October 15, 2012

Rogue Wave Software, Inc. Employees 401(k) Plan

**Statements of Net Assets Available for Benefits
December 31, 2011 and 2010**

	2011	2010
<hr/>		
ASSETS		
Cash	\$ 50,110	\$ -
Investments	21,156,373	14,287,993
Receivables:		
Participant contributions	-	20,612
Employer contributions	-	4,602
Notes receivable from participants	46,746	63,305
	<u>46,746</u>	<u>88,519</u>
Total assets	21,253,229	14,376,512
LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 21,253,229</u>	<u>\$ 14,376,512</u>

See Notes to Financial Statements.

Rogue Wave Software, Inc. Employees 401(k) Plan

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

Additions to net assets attributed to:

Investment income (loss):

Net depreciation in fair value of investments	\$ (53,946)
Interest and dividends	54,813
	<u>867</u>

Interest income on notes receivable from participants	<u>2,141</u>
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Contributions:

Participants	732,802
Employer	232,817
Rollovers	148,900
	<u>1,114,519</u>

Total additions	<u>1,117,527</u>
------------------------	------------------

Deductions from net assets attributed to:

Benefits paid to participants	3,020,517
Administrative fees	<u>31,397</u>

Total deductions	<u>3,051,914</u>
-------------------------	------------------

Net decrease	(1,934,387)
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Transfers from other plans	8,811,104
----------------------------	-----------

Net assets available for benefits:

Beginning of year	14,376,512
End of year	<u>\$ 21,253,229</u>

See Notes to Financial Statements.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

Note 1. Plan Description

The following description of the Rogue Wave Software, Inc. Employees 401(k) Plan (the Plan) is provided for general information purposes only. Participants and all others should refer to the Plan document for a complete description of the Plan's provisions.

General and eligibility: The Plan is a participant-directed defined contribution plan covering all full-time employees of Rogue Wave Software, Inc. (the Company or the Plan Sponsor). Participants may enter the Plan on the first day of the month following their date of hire. There is no age or service requirement to be eligible to participate in the Plan and make elective deferrals. Prior to June 1, 2011, an employee must have completed six months of service to be eligible for employer matching contributions. Effective June 1, 2011, there is no age or service requirements to be eligible for employer matching contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), and the applicable current Internal Revenue Code provisions.

Contributions and investment options: Each year, as defined by the Plan, participants may contribute up to the maximum percentage of compensation and dollar amount permissible under the annual limits of the Internal Revenue Code. Participants may also contribute amounts representing distributions from other qualified plans. Prior to June 1, 2011, the Company was required to contribute a matching amount equal to 50% of each participant's elective deferrals, subject to a maximum of 6% of the participant's eligible compensation. Effective June 1, 2011, the Plan was amended so that the Company may make discretionary contributions. From June 1, 2011 to December 31, 2011, the Company contributed a discretionary contribution amount equal to 50% of each participant's elective deferrals, subject to a maximum of 6% of the participant's eligible compensation. Participants direct the investment of their contributions and employer contributions, into various investment options offered by the Plan. Participants may currently invest contributions into various pooled separate accounts offered by the Plan. Prior to June 1, 2011, the Plan also offered participants the choice to self-direct their investment elections outside of the mutual funds offered under the Plan. This alternative allowed participants to invest their account balances in any investment desired, within specified limitations. This self-directed brokerage account option was removed on June 1, 2011. Participants may change their investment options daily.

Participant accounts: Each participant's account is credited with the participant's contributions, the Company matching contributions and allocations of Plan earnings and administrative expenses. Allocations are based on participant earnings or account balances, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their elective contributions plus investment earnings thereon, and such amounts are nonforfeitable. Vesting in the Company's discretionary matching contributions plus earnings thereon is based on years of credited service. In connection with the Plan merger, as discussed in Note 6, the vesting schedule was amended. All participants of TotalView Technologies, Inc. Cash or Deferred Profit Sharing Plan (TV) who were hired prior to January 1, 2011 are 100% vested in employer contributions. All participants of the Plan and the Visual Numerics, Inc. Retirement and Savings Plan (VNI) who were actively employed on December 31, 2010, are 100% vested in employer contributions. Participants of the Plan and VNI who were previously terminated are subject to the prior vesting schedule, which stated that less than two years of service is 0% vested and two or more years of service are 100% vested.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

All participants hired on or after January 1, 2011 are subject to the following vesting schedule:

<u>Years of Vesting Service</u>	<u>Vested Percentages</u>
Less than 1 year	0%
1 year	33 1/3%
2 years	66 2/3%
3 years	100%

In the event of Plan termination, death, attainment of age 59 1/2 or permanent or total disability, participants will become 100% vested in their account balances.

Payment of benefits: Participants or their beneficiaries are eligible for benefits upon hardship, retirement, termination, death or disability. Benefits shall be distributed through the participant option of a lump sum payment or installment. Accounts with a vested interest of less than \$1,000, upon termination for any reason, are distributed in full without option for installment.

Notes receivable from participants: Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of 50% of the participant's vested account balance or \$50,000 reduced by the participant's highest outstanding balance of all notes receivables (if any) during the prior 12 months. Notes receivables are due in equal installments not to exceed 5 years or 15 years for the purchase of a primary residence. Notes receivable shall bear interest at a rate equal to the prime rate or such other reasonable rate as the Plan Administrator or the Plan's investment company shall set at the time the note is made. Principal and interest is paid ratably through payroll deductions. In addition, each participant may not have more than one note receivable outstanding at any time. Notes receivables outstanding at December 31, 2011 bear interest at rates ranging from 3.25% to 6.25% and are due through June 2016.

Forfeitures: Participants terminating employment without being 100% vested in the Company's contributions forfeit the nonvested portion of their account. This occurs in the year they receive a distribution of their entire vested account balance. Forfeitures are used to either reduce future Company contributions to the Plan or to pay administrative expenses of the Plan. The outstanding balances of forfeited accounts were approximately none and \$45,000 as of December 31, 2011 and 2010, respectively. During 2011, \$45,000 of forfeitures were used to reduce Company contributions or to pay administrative expenses.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements have been prepared under the accrual method of accounting. The Plan follows accounting standards established by the Financial Accounting Standards Board (FASB) to ensure consistent reporting of net assets and changes in net assets. References to Generally Accepted Accounting Principles (GAAP) in these footnotes are to the FASB Accounting Standards Codification™ (ASC or the Codification).

Accounting estimates and assumptions: The preparation of financial statements in conformity with generally accepted accounting principles requires Plan management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and net assets available for benefits and changes therein and disclosures of contingent assets and liabilities. Actual results could differ from those estimates.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

Risks and uncertainties: The Plan utilizes various funds as investment instruments. Pooled separate accounts are invested in mutual funds, which are exposed to various risks, such as interest rate and credit risk and overall market volatility. 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 term and that such changes could materially affect the amounts reported in the financial statements.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.

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

Management fees charged to the Plan for investments in the mutual funds are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees are reflected as a reduction of investment return for such investments.

Payment of benefits: Benefit payments to participants are recorded upon distribution.

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

Recently issued accounting pronouncements: In May 2011, the FASB issued updated accounting guidance related to fair value measurements and disclosures that result in common fair value measurements and disclosures between U.S. GAAP and International Financial Reporting Standards. This guidance includes amendments that clarify the application of existing fair value measurement requirements, in addition to other amendments that change principles or requirements for measuring fair value and for disclosing information about fair value measurements. This guidance is effective for annual periods beginning after December 15, 2011.

Subsequent events: The Plan Administrator evaluated subsequent events through October 15, 2012, the date the financial statements were available to be issued.

Note 3. Administrative Expenses

Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan. All administrative fees, other than loan fees, are paid by the Plan or Plan sponsor.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

Note 4. Information Certified and Provided by the Custodians

The following is a summary of the Plan's asset information as of December 31, 2011 and 2010, and for the year ended December 31, 2011, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the John Hancock Life Insurance Company (U.S.A) (the Current Custodian) and Vanguard Fiduciary Trust Company (the Former Custodian) and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the custodians that information provided to the Plan Administrator by the custodians related to the following assets is complete and accurate. The Current Custodian certified asset information as of December 31, 2011 and for the period from June 10, 2011 to December 31, 2011. The Former Custodian certified asset information as of December 31, 2010 and the period from January 1, 2011 to July 28, 2011. Accordingly, as permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and the supplemental schedule related to the following assets:

	December 31,	
	2011	2010
Cash	\$ 50,110	\$ -
Investments, at fair value:		
Pooled separate accounts	21,156,373	-
Mutual funds	-	13,700,814
Self-directed brokerage accounts	-	587,179
	<u>21,156,373</u>	<u>14,287,993</u>
	<u>\$ 21,206,483</u>	<u>\$ 14,287,993</u>
Notes receivable from participants	\$ 46,746	\$ 63,305

The custodians also certified to the completeness and accuracy of the following investment income (loss) information (including investments bought, sold and held during the year) for the year ended December 31, 2011:

	Interest and Dividends	Net Depreciation in Fair Value of Investments
Mutual funds	\$ -	\$ 514,206
Self-directed brokerage accounts	5,370	38,107
Pooled separate accounts	49,443	(606,259)
	<u>\$ 54,813</u>	<u>\$ (53,946)</u>

The custodians also certified to the completeness and accuracy of interest income on notes receivable from participants of \$2,141 for the year ended December 31, 2011.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

The following table represents the value of investments that represent 5% or more of the Plan's net assets:

	December 31,	
	2011	2010
Mutual funds:		
Marsico Growth Fund	\$ -	\$ 1,249,335
Vanguard 500 Index Fund Investor Shares	-	2,284,361
Vanguard Target Retirement 2035 Fund	-	1,075,100
Vanguard Prime Money Market Fund	-	1,630,705
Perkins Mid Cap Value Fund	-	852,620
Vanguard Total International Stock Index Fund	-	1,371,019
Vanguard Intermediate Term Bond Index Fund Investor Shares	-	815,275
Pooled separate accounts:		
Blue Chip Growth Fund	1,725,185	-
500 Index Fund	3,050,593	-
Stable Value Fund	4,632,668	-

Note 5. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. The Fair Value Measurements and Disclosures Topic of the FASB Accounting Standards Codification requires the use of valuation techniques that are consistent with the market approach, the income approach and/or the cost approach. Inputs to valuation techniques refer to the assumptions that market participants would use in pricing the asset or liability. Inputs may be observable, meaning those that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from independent sources, or unobservable, meaning those that reflect the Plan's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. In that regard, the guidance establishes a fair value hierarchy for valuation inputs that give the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The fair value hierarchy is as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

Following is a description of the valuation methodologies used for assets measured at fair value:

Pooled separate accounts: Unit value calculated based on the observable net asset value (NAV) of the underlying investment.

Mutual funds: Valued at reported fair value based on the quoted market price of the fund.

Common stock: Valued at the price per share held by the Plan at year end. The price per share is based on quoted prices in active markets on which the stock is traded.

There have been no changes in the methodologies used at December 31, 2011 and 2010.

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

Investments at Fair Value				
2011				
	Total	Level 1	Level 2	Level 3
Pooled separate accounts:				
Money Market	\$ 4,632,668	\$ -	\$ 4,632,668	\$ -
Large Blend	7,102,994	-	7,102,994	-
Large Growth	2,893,290	-	2,893,290	-
Large Value	970,810	-	970,810	-
Mid Blend	110,105	-	110,105	-
Mid Growth	1,023,337	-	1,023,337	-
Mid Value	614,749	-	614,749	-
Small Blend	478,000	-	478,000	-
Small Growth	312,930	-	312,930	-
Small Value	186,367	-	186,367	-
Foreign Large Blend	998,741	-	998,741	-
Foreign Large Growth	298,832	-	298,832	-
High Yield Bond	45,363	-	45,363	-
World Bond	163,086	-	163,086	-
Multisector Bond	303,591	-	303,591	-
Intermediate Term Bond	1,021,510	-	1,021,510	-
	\$ 21,156,373	\$ -	\$ 21,156,373	\$ -

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

	Investments at Fair Value			
	2010			
	Total	Level 1	Level 2	Level 3
Mutual funds:				
Large US equity	\$ 8,950,269	\$ 8,950,269	\$ -	\$ -
Mid cap equity	1,782,935	1,782,935	-	-
Small cap equity	755,511	755,511	-	-
International equity	1,438,304	1,438,304	-	-
US bond	1,176,069	1,176,069	-	-
International bond	16,333	16,333	-	-
	14,119,421	14,119,421	-	-
Common stock	168,572	168,572	-	-
	<u>\$ 14,287,993</u>	<u>\$ 14,287,993</u>	<u>\$ -</u>	<u>\$ -</u>

During the year ended December 31, 2011, the Plan did not make significant transfers between Level 1, 2 or 3 assets and liabilities.

The following table sets forth additional disclosures of the Plan's investments whose fair value is estimated using net asset value per share (or its equivalent) as of December 31, 2011.

Investment	Fair Value 2011	Unrestricted Commitment	Redemption Frequency	Redemption Notice Period
Pooled separate accounts:				
Money Market (a)	\$ 4,632,668	None	Daily	None
Large Blend (b)	7,102,994	None	Daily	None
Large Growth (c)	2,893,290	None	Daily	None
Large Value (d)	970,810	None	Daily	None
Mid Cap Blend (e)	110,105	None	Daily	None
Mid Cap Growth (f)	1,023,337	None	Daily	None
Mid Cap Value (g)	614,749	None	Daily	None
Small Blend (h)	478,000	None	Daily	None
Small Growth (i)	312,930	None	Daily	None
Small Value (j)	186,367	None	Daily	None
Foreign Large Blend (k)	998,741	None	Daily	None
Foreign Large Growth (l)	298,832	None	Daily	None
High Yield/Multi Sector Bond (m)	348,954	None	Daily	None
World Bond (n)	163,086	None	Daily	None
Intermediate Term Bond (o)	1,021,510	None	Daily	None
	<u>\$ 21,156,373</u>			

- (a) This category includes cash and short-term debt instruments that seek to maximize income while maintaining liquidity and asset quality. This category invests primarily in cash and short-term debt instruments issued or guaranteed by the U.S. government or its agencies, and investments secured by the U.S. Treasury or agency securities.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

- (b) This category includes investments that seek a combination of income and modest level of capital appreciation. The investments within this category seek to match as closely as possible, before expenses, the return of the Dow Jones Index. The category invests in a diversified mix of stock and bond securities.
- (c) This category seeks long-term capital appreciation. The category invests primarily in equity securities of larger U.S. companies expected to increase in value over time.
- (d) This category includes investments that seek long-term total return and a high level of current income. The category invests primarily in equity securities of companies with large capitalizations.
- (e) This category includes investments that seek long-term growth and capital appreciation. This category invests in equity securities, including convertible securities, foreign securities, investment-grade debt securities, securities issued by the U.S. government and high-quality money market instruments. This category invests primarily in securities of mid-sized companies.
- (f) The category seeks long-term growth of capital. The fund invests normally at least 80% of net assets in equity securities of medium-sized companies with significant capital appreciation potential. It tends to invest in companies having market capitalizations similar to those of companies included in the Russell Mid Cap Index. The fund may invest up to 25% of assets in foreign securities.
- (g) The category seeks high total return of which capital appreciation and income are components. The fund normally invests most of its assets in equity securities of companies the fund's manager believes are undervalued at the time of purchase but that have the potential for capital appreciation. It invests primarily in common stocks. The fund may invest in companies of any size, across the entire market capitalization spectrum. From time to time, it may invest a substantial portion of assets in smaller and midsize companies. The fund may invest up to 25% of total assets in foreign securities.
- (h) The investment seeks to approximate the aggregate total return of a small cap U.S. domestic equity market index. The fund normally invests at least 80% of net assets (plus any borrowings for investment purposes) at the time of investment in (a) the common stocks that are included in the Russell 2000 index and (b) securities (which may or may not be included in the Russell 2000 index) that the subadviser believes as a group will behave in a manner similar to the index.
- (i) This category includes investments that seek long-term growth of capital and income. This category normally invests in equity securities of smaller-sized companies that advisors believe will increase in value over time and generate income.
- (j) This category includes investments that seek long-term capital growth and appreciation. This category normally invests in equity securities of smaller-sized companies that advisors believe will increase in value over time. This category may also invest up to 25% of its assets in equity securities of foreign issuers.
- (k) This category includes investments in a variety of big international stocks. Most of these funds divide their assets among a dozen or more developed markets, including Japan, Britain, France, and Germany. They tend to invest the rest in emerging markets such as Hong Kong, Brazil, Mexico, and Thailand. These funds typically will have less than 20% of assets invested in U.S. stocks.
- (l) This category includes investments that seek high-priced growth stocks, mainly outside of the United States. Most of these funds divide their assets among a dozen or more developed markets, including Japan, Britain, France, and Germany. They tend to invest the rest in emerging markets such as Hong Kong, Brazil, Mexico, and Thailand. These funds typically will have less than 20% of assets invested in U.S. stocks.
- (m) This category seeks to achieve the maximum total return, consistent with preservation of capital and prudent investment management.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

- (n) The category seeks maximum total return, consistent with preservation of capital and prudent investment management. The fund normally invests at least 80% of assets in fixed-income securities issued in at least three countries. It normally invests at least 25% of net assets in instruments that are economically tied to foreign (non-U.S.) countries. The fund may invest all assets in derivative instruments, such as options, futures contracts or swap agreements, or in mortgage - or asset-backed securities. It may also invest up to 10% of total assets in preferred stocks. It is non-diversified.
- (o) The category includes funds that have average durations that are greater than 3.5 years and less than six years. Most of the funds rotate among a variety of sectors in the bond market, based upon which appear to offer better values. Whatever types of bonds they hold, these funds are less sensitive to interest rates, and therefore less volatile, than funds that have longer durations.

Note 6. Plan Merger

Effective June 1, 2011, the Plan Sponsor authorized the merger of Visual Numerics, Inc. Retirement and Savings Plan (VNI) and TotalView Technologies, Inc. Cash or Deferred Profit Sharing Plan (TV) into the Plan. All participant data and account balances of VNI and TV were transferred to the Plan on June 9, 2011. During the transfers, VNI and TV enacted blackout periods whereby participants were unable to request loans or withdrawals, make changes to investment selections, or transfer between investments until the blackout periods were complete.

Assets transferred from VNI and TV totaled \$6,254,359 and \$2,556,745, respectively, and have been recorded as transfers from other plans in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2011.

Note 7. Plan Termination

Although it has not expressed any intent to terminate the Plan, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan at any time subject to the provisions of ERISA. In the event of the termination of the Plan, or another action that would qualify as a partial termination, all participants will become 100% vested in their accounts.

Note 8. Tax Status

Effective June 1, 2011, the Plan adopted a non-standardized form of a prototype plan sponsored by the Current Custodian. The prototype plan has received an opinion letter from the Internal Revenue Service as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. Although the Plan has been amended since receiving opinion letter, the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the Internal Revenue Code.

The Plan applies the standards of accounting for uncertainty in income taxes. The Plan Administrator evaluated the Plan's tax positions and concluded that the Plan has maintained its tax exempt status and has taken no uncertain tax positions that require adjustments to the financial statements; therefore, no provision of liability for income taxes has been included in the financial statements. The Plan is no longer subject to income tax examinations by the U.S. Federal, state or local tax authorities for years before 2008.

Rogue Wave Software, Inc. Employees 401(k) Plan

Notes to Financial Statements

Note 9. Related Party Transactions

Certain Plan investments are shares of pooled separate accounts, which are managed by the Current Custodian and therefore qualify as party-in-interest transactions. Service charges paid by the Plan for the investment management services amounted to \$31,397 for the year ended December 31, 2011.

Rogue Wave Software, Inc. Employees 401(k) Plan

Schedule of Assets (Held at End of Year)
December 31, 2011

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date and Rate of Interest	Current Value
John Hancock USA*	Cash	\$ 50,110
John Hancock USA*	Stable Value Fund	4,632,668
John Hancock USA*	Retirement Choices at 2050	253
John Hancock USA*	Retirement Choices at 2045	743,899
John Hancock USA*	Retirement Choices at 2040	386,471
John Hancock USA*	Retirement Choices at 2035	1,044,821
John Hancock USA*	Retirement Choices at 2030	301,421
John Hancock USA*	Retirement Choices at 2025	96,459
John Hancock USA*	Retirement Choices at 2020	489,494
John Hancock USA*	Retirement Choices at 2015	166,681
John Hancock USA*	Retirement Choices at 2010	148,175
John Hancock USA*	Lifestyle Aggressive	66,611
John Hancock USA*	Lifestyle Growth	400,424
John Hancock USA*	Lifestyle Balanced	402,708
John Hancock USA*	Lifestyle Moderate	151,342
John Hancock USA*	Lifestyle Conservative	268,090
DFA	Emerging Markets Value	58,008
Oppenheimer Funds	Oppenheimer Developing Market	82,670
T. Rowe Price Funds	T. Rowe Price Science & Tech	64,350
John Hancock USA*	Blue Chip Growth Fund	1,725,185
Lord Abbett & Co. LLC.	Lord Abbett Value Opps Fund	110,105
John Hancock USA*	Equity Income Fund	871,805
John Hancock USA*	500 Index Fund	3,050,593
T. Rowe Price Funds	T. Rowe Price Health Sci	42,084
John Hancock USA*	Mid Cap Index Fund	255,947
John Hancock USA*	Mid Value Fund	614,749
Prudential	Prudential Jennison Mid Growth Fund	725,306
Royce	Royce Opportunity	61,508
DFA	US Targeted Value Fund	124,859
DFA	U.S. Small Cap Fund	848
	Subtotal	\$ 17,137,644

(Continued)

Rogue Wave Software, Inc. Employees 401(k) Plan**Schedule of Assets (Held at End of Year) (Continued)
December 31, 2011**

Identity of Issuer, Borrower, Lessor, or Similar Party	Description of Investment, Including Maturity Date and Rate of Interest	Current Value
Subtotal brought forward		\$ 17,137,644
John Hancock USA*	Small Cap Growth Index	312,930
John Hancock USA*	International Value Fund	40,997
John Hancock USA*	International Equity Index Fund	833,782
John Hancock USA*	Small Cap Index Fund	477,152
Oppenheimer Funds	Oppenheimer International Growth Fund	298,832
American Funds	EuroPacific Growth Fund	164,959
PIMCO	PIMCO All Asset	98,603
John Hancock USA*	U.S. High Yield Bond Fund	45,365
Franklin Templeton Investments	Templeton Global Bond Fund	163,084
John Hancock USA*	Strategic Income Opp Fund	303,591
John Hancock USA*	Total Return Fund	1,021,510
MFS	Mass Investors Fund	308,034
		<u>21,206,483</u>
Participants*	Notes receivable from participants (interest rates from 3.25% to 6.25%, maturities through June 2016)	46,746
		<u><u>\$ 21,253,229</u></u>

*Represents a party-in-interest

The above information has been certified by John Hancock Life Insurance Company (U.S.A.), the Custodian, as complete and accurate.

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

Name of Plan:

► ROGUE WAVE SOFTWARE, INC. EMPLOYEES 401(K) PLAN

Employer Identification Number: ► 85-0373486

For plan year (beginning/ending): ► 01/01/2011-12/31/2011

Plan number: ► 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
*	Retirement Choices at 2050	POOLED SEPARATE ACCOUNT		253
*	Retirement Choices at 2045	POOLED SEPARATE ACCOUNT		743899
*	Retirement Choices at 2040	POOLED SEPARATE ACCOUNT		386471
*	Retirement Choices at 2035	POOLED SEPARATE ACCOUNT		1044821
*	Retirement Choices at 2030	POOLED SEPARATE ACCOUNT		301421
*	Retirement Choices at 2025	POOLED SEPARATE ACCOUNT		96459
*	Retirement Choices at 2020	POOLED SEPARATE ACCOUNT		489494
*	Retirement Choices at 2015	POOLED SEPARATE ACCOUNT		166681
*	Retirement Choices at 2010	POOLED SEPARATE ACCOUNT		148175
*	Lifestyle Aggressive	POOLED SEPARATE ACCOUNT		66611
*	Lifestyle Growth	POOLED SEPARATE ACCOUNT		400424
*	Lifestyle Balanced	POOLED SEPARATE ACCOUNT		402708
*	Lifestyle Moderate	POOLED SEPARATE ACCOUNT		151342
*	Lifestyle Conservative	POOLED SEPARATE ACCOUNT		268090
*	DFA Emerging Markets Value	POOLED SEPARATE ACCOUNT		58008
*	Royce Opportunity	POOLED SEPARATE ACCOUNT		61508
*	Oppenheimer Developing Mkt	POOLED SEPARATE ACCOUNT		82670
*	International Value Fund	POOLED SEPARATE ACCOUNT		40997
*	DFA US Targeted Value Fund	POOLED SEPARATE ACCOUNT		124859
*	T. Rowe Price Sci & Tech	POOLED SEPARATE ACCOUNT		64350
*	DFA U.S. Small Cap Fund	POOLED SEPARATE ACCOUNT		848
*	Small Cap Growth Index	POOLED SEPARATE ACCOUNT		312930
*	Intl Equity Index Fund	POOLED SEPARATE ACCOUNT		833782
*	Small Cap Index Fund	POOLED SEPARATE ACCOUNT		477152
*	Oppenheimer Intl Growth Fund	POOLED SEPARATE ACCOUNT		298832
*	EuroPacific Growth Fund	POOLED SEPARATE ACCOUNT		164959
*	T. Rowe Price Health Sci	POOLED SEPARATE ACCOUNT		42084
*	Blue Chip Growth Fund	POOLED SEPARATE ACCOUNT		1725185
*	Mid Cap Index Fund	POOLED SEPARATE ACCOUNT		255947
*	Lord Abbett Value Opps Fund	POOLED SEPARATE ACCOUNT		110105
*	Mid Value Fund	POOLED SEPARATE ACCOUNT		614749
*	Pru Jennison Mid Growth Fund	POOLED SEPARATE ACCOUNT		725306
*	Mass Investors Fund	POOLED SEPARATE ACCOUNT		308034
*	Equity Income Fund	POOLED SEPARATE ACCOUNT		871805
*	500 Index Fund	POOLED SEPARATE ACCOUNT		3050593
*	PIMCO All Asset	POOLED SEPARATE ACCOUNT		98603
*	U.S. High Yield Bond Fund	POOLED SEPARATE ACCOUNT		45363
*	Templeton Global Bond Fund	POOLED SEPARATE ACCOUNT		163084
*	Strategic Income Opp Fund	POOLED SEPARATE ACCOUNT		303591
*	Total Return Fund	POOLED SEPARATE ACCOUNT		1021510
*	John Hancock Stable Val	POOLED SEPARATE ACCOUNT		4632668
*	PARTICIPANT LOANS	LOANS		46746