

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>ARICENT GROUP 401(K) PLAN</u>	1b Three-digit plan number (PN) ► <u>002</u> 1c Effective date of plan <u>01/01/2004</u>
2a Plan sponsor's name and address, including room or suite number (Employer, if for single-employer plan) <u>ARICENT GROUP</u> <u>1 TOWER CENTER BLVD, FLOOR 18</u> <u>EAST BRUNSWICK, NJ 08816</u>	2b Employer Identification Number (EIN) <u>56-2587873</u> 2c Sponsor's telephone number <u>732-837-1200</u> 2d Business code (see instructions) <u>541519</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>LYDIA BROWN</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)
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3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ARICENT GROUP 1 TOWER CENTER BLVD, FLOOR 18 EAST BRUNSWICK, NJ 08816	3b Administrator's EIN 56-2587873 3c Administrator's telephone number 732-837-1200
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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 ARICENT US INC.	4b EIN 56-2587873 4c PN 002	
5 Total number of participants at the beginning of the plan year	5	477
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	395
b Retired or separated participants receiving benefits.....	6b	1
c Other retired or separated participants entitled to future benefits.....	6c	174
d Subtotal. Add lines 6a , 6b , and 6c	6d	570
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	570
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	377
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor

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

a Pension Schedules

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

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

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

A Name of plan <u>ARICENT GROUP 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ARICENT GROUP</u>	D Employer Identification Number (EIN) <u>56-2587873</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
FID.INV.INST.OPS.CO.

04-2647786

(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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 60	RECORDKEEPER	7990	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

SAMMONS SECURITIES COMPANY LLC

74-3010408

(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?
61	ADVISOR	0	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
CALV ENHANCED EQ A - BOSTON FINANCI	0.25%	
04-2526037		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
CALVERT BOND A - BOSTON FINANCIAL D	0.25%	
04-2526037		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
CALVERT EQUITY A - BOSTON FINANCIAL	0.25%	
04-2526037		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>CALVERT SOC INDEX A - BOSTON FINANC</p> <p>04-2526037</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>		
<p>(b) Service Codes (see instructions)</p> <p>60</p>		
<p>(c) Enter amount of indirect compensation</p> <p>0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>FED MID CAP INDEX SS - FEDERATED SH</p> <p>25-1111467</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.05%</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>FIDELITY INVESTMENTS INSTITUTIONAL</p>		
<p>(b) Service Codes (see instructions)</p> <p>60</p>		
<p>(c) Enter amount of indirect compensation</p> <p>0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>JANUS FORTY S - JANUS SERVICES LLC</p> <p>43-1804048</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p>		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
JANUS OVERSEAS S - JANUS SERVICES L	0.25%	
43-1804048		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
JPM EQUITY IDX A - BOSTON FINANCIAL	0.05%	
04-2526037		
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
OPPHMR MS SELECT A - OPPENHEIMERFUN	0.25%	
P.O. BOX 5270 COLORADO, CO 80217		

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>RS PARTNERS A - BOSTON FINANCIAL DA</p> <p>04-2526037</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(a) Enter service provider name as it appears on line 2</p> <p>SAMMONS SECURITIES COMPANY LLC</p> </div> <div style="width: 20%;"> <p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">61</p> </div> <div style="width: 20%;"> <p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>OPPHMR MS SELECT A - OPPENHEIMERFUN</p> <p>13-2953455</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>\$5M+=0.25%</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(a) Enter service provider name as it appears on line 2</p> </div> <div style="width: 20%;"> <p>(b) Service Codes (see instructions)</p> </div> <div style="width: 20%;"> <p>(c) Enter amount of indirect compensation</p> </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>(d) Enter name and EIN (address) of source of indirect compensation</p> </div> <div style="width: 40%;"> <p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> </div> </div>		

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <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
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>ARICENT GROUP 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ARICENT GROUP</u>		D Employer Identification Number (EIN) <u>56-2587873</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1202764	1347167
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	200625	100157
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8972443	9631788
	(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	10375832	11079112

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	10375832	11079112
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	905020	
(B) Participants	2a(1)(B)	1766286	
(C) Others (including rollovers)	2a(1)(C)	245364	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2916670

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	476	
(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)	7913	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		8389

(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)	293713	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		293713

(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)		

		(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)		
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-920358
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2298414

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1409206	
(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)		1409206
f Corrective distributions (see instructions)	2f		13411
g Certain deemed distributions of participant loans (see instructions).....	2g		247
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	8326	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		8326
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1431190

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		867224
l Transfers of assets:			
(1) To this plan.....	2l(1)		469
(2) From this plan	2l(2)		164413

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: BURR PILGER MAYER, INC

(2) EIN: 26-3839190

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		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.		X	

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

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

5b(1) Name of plan(s)

FROG DESIGN, INC. SAVINGS AND PROFIT SHARING PLAN

5b(2) EIN(s)	5b(3) PN(s)
94-3112516	001

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection.
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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>ARICENT GROUP 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ARICENT GROUP</u>	D Employer Identification Number (EIN) <u>56-2587873</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>04-6568107</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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

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

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

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

REPORT ON AUDIT OF FINANCIAL STATEMENTS

for the year ended December 31, 2011

ARICENT US INC. 401(k) PROFIT SHARING PLAN

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BURR PILGER MAYER

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INDEPENDENT AUDITORS' REPORT

To the Aricent US Inc. 401(k) Profit Sharing Plan
and Participants
East Brunswick, New Jersey

We were engaged to audit the accompanying statements of net assets available for benefits of the Aricent US Inc. 401(k) Profit Sharing 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 the supplemental schedules of (1) schedule H, line 4i-schedule of assets (held at end of year), and (2) schedule H, line 4a-schedule of delinquent participant contributions as of or for the year ended December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the Plan administrator by the trustee is complete and accurate.

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

Burr Pilger Mayer, Inc.

San Jose, California
October 15, 2012

ARICENT US INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

ASSETS		2011	2010
Investments, at fair value:			
Mutual funds	\$	9,631,788	\$ 8,972,443
Money market fund		1,347,167	1,202,764
Total investments		<u>10,978,955</u>	<u>10,175,207</u>
Receivables:			
Employer contributions		97,208	80,837
Participant notes		<u>100,157</u>	<u>200,625</u>
Total receivables		<u>197,365</u>	<u>281,462</u>
Net assets available for benefits	\$	<u><u>11,176,320</u></u>	<u><u>\$ 10,456,669</u></u>

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for the year ended December 31, 2011

Changes to net assets attributed to:

Investment income (loss):	
Net depreciation in mutual funds	\$ (920,358)
Dividends	293,713
Interest on money market fund	476
Net investment loss	<u>(626,169)</u>

Interest on participant notes receivable	<u>7,913</u>
--	--------------

Contributions and rollovers:	
Participants' salary deferrals	1,766,286
Employer contributions	921,391
Participant rollovers	245,364
Total contributions and rollovers	<u>2,933,041</u>

Benefit payments, corrective distributions and administrative expenses:	
Benefits paid to participants	1,409,453
Corrective distributions	13,411
Administrative expenses	8,326
Total benefit payments, corrective distributions and administrative expenses	<u>1,431,190</u>
Net increase in net assets	883,595

Transfer to/from the Frog Design, Inc. Savings and Profit Sharing Plan, net	(163,944)
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Net assets available for benefits:

Beginning of year	10,456,669
End of year	<u><u>\$ 11,176,320</u></u>

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Aricent US Inc. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was adopted by Aricent US Inc. (the “Company”) on January 1, 2004, and was most recently amended and restated effective December 15, 2009. The Plan is defined as a contribution retirement plan of the profit-sharing type containing a cash or deferred arrangement described in Internal Revenue Code Section 401(k). All employees of the Company and its subsidiaries, Aricent Technologies Holdings LTD, Datalinx Corporation and Aricent Technologies Mauritius LTD, are eligible to participate in the Plan providing they are at least age 18. Certain classes of employees as defined by the Plan are excluded from participating in the Plan. Participants may enter the Plan on the first day of the month following eligibility. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and certain provisions of the Internal Revenue Code (IRC).

Plan Administration

The Company is the administrator of the Plan. As administrator, the Company has exclusive authority and responsibility for all matters in connection with the operation and administration of the Plan (including the authority and responsibility to invest, manage, and control the assets of the Plan specifically allocated to the trustee). Fidelity Management Trust Company (Fidelity) is the appointed trustee for the Plan and acts at the direction of the Plan administrator. The Company paid the majority of all necessary and proper expenses incurred in the administration of the Plan. Such expenses were primarily comprised of legal fees, auditing fees and expenses relating to the maintenance of the Plan’s records.

Contributions

Employees who elect to participate in the Plan may contribute a portion of their salary up to the limits imposed by Section 402(g) of the IRC. Participants who have attained age 50 before the end of a calendar year are eligible to make catch-up contributions. Roth deferrals are also permitted. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan sponsor may make discretionary matching contributions based on employee elective deferrals. The Plan sponsor made a safe harbor match of 100% of the first 4% of “eligible” participants’ compensation, which amounted to approximately \$921,000 in 2011.

The Plan sponsor may also make discretionary non-elective employer contributions. For the year ended 2011, no such contributions were made or approved.

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan, continued

Participant Accounts

Each participant's account is credited with the participant's contributions, any employer contributions, Plan earnings or losses, and rollovers from other qualified plans. Plan earnings or losses are allocated based upon each participant's account balance. Certain fees are charged to the fund investments and are offset against Plan investment income and loss as presented on the statement of changes in net assets available for benefits. Participants should refer to the prospectuses of these funds for details on the various types and amounts of investment fees charged to the Plan and their individual accounts.

Vesting

Participant contributions, employer contributions (if any), rollovers and net earnings on these contributions are fully vested when made or earned.

Participant Notes Receivable

Participants are allowed one loan at any time and may borrow from their fund accounts a minimum of \$1,000 up to 50% of the value of their account balance, or \$50,000, whichever is less. Loan terms range from one to five years, except for loans used to purchase a primary residence, which have a maximum term of ten years. Loans are secured by no more than 50% of the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the loan originates. Interest rates on participant notes receivable at December 31, 2011 were 5.25% to 7.25% per annum. Principal and interest are paid in equal installments through regular payroll deductions. The outstanding balances on participant notes receivable at December 31, 2011 and 2010 were \$100,157 and \$200,625, respectively.

Payment of Benefits

When a participant leaves the employer, upon normal retirement (age 65) or for any other reason, the participant (or their beneficiaries) may receive the full value of their salary deferrals, rollovers, employer contribution (if any), and the net earnings thereon in a single lump-sum payment or participants may elect distribution under a systematic withdrawal Plan (installments). Inservice withdrawals for hardships and attainment of age 59½ are also permitted as outlined in the Plan document.

In order to receive distributions, participants (or their beneficiaries) are required to file the appropriate forms with the Plan administrator. Account values will be determined as of the day the distribution is made.

Distributions under the Plan shall generally be made as soon as possible after the date of retirement, date of death, or termination of employment. The Plan allows for the automatic lump-sum distribution of participant vested account balances that do not exceed \$1,000.

In the event of a mandatory distribution greater than \$1,000, if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly, then the Plan administrator will pay the distribution as a direct rollover to an individual retirement plan designated by the Plan administrator.

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Accounting Policies

Investment Options

Upon enrollment in the Plan, a participant may direct his or her contributions in percentage increments into a series of investments offered by the Plan. Participants may change their investment options at any time.

Forfeitures

Forfeitures, if any, that occur during a Plan year will first be used to pay Plan expenses and then to reduce employer contributions. Forfeitures for the years ended December 31, 2011 and 2010 were approximately \$21,000 and \$32,000, respectively. In 2011, forfeitures utilized to reduce expenses and employer contributions amounted to approximately \$7,000 and 24,000, respectively.

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined-contribution plan are required to report investments at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan did not have any fully benefit-responsive investment contracts as of December 31, 2011 and 2010.

Recent Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2011-04, Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRS (ASU 2011-04). ASU 2011-04 amended ASC 820 to converge the fair value measurement guidance in U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

Use of Estimates

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Accounting Policies, continued

Investment Valuation and Income Recognition

All investments are recorded at fair value based upon active market values determined by investment advisors as required under ERISA regulations.

Investments in securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the valuation period. In accordance with the policy of stating investments at fair value, net realized and unrealized appreciation (depreciation) for the year is reflected in the statement of changes in net assets available for benefits.

Purchases and sales of securities are reflected on a trade date basis. Interest is recorded as earned on an accrual basis. Dividends are recorded on the ex-dividend date.

Participant Notes Receivable

Participant notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are reclassified as distributions based upon the terms of the Plan document.

Recognition of Benefit Payments

Benefits are recorded when paid.

3. Investments

The following presents the fair values of investments and those individual investments representing five percent (5%) or more of the Plan's net assets at December 31, 2011 and 2010:

	2011	2010
Investments:		
Fidelity Prime Money Market Fund	\$ 1,347,167	\$ 1,202,764
Calvert Bond Fund	875,996	541,260
Janus Forty Fund	776,906	938,366
Fidelity Advisor High Income Advantage Fund**	697,616	-
Fidelity Advisor Freedom 2040 Fund	574,067	583,202
Fidelity Advisor Freedom 2035 Fund	570,130	602,622
Janus Overseas Fund*	-	909,823
Fidelity Advisor Freedom Income Fund*	-	535,247
Other funds individually less than 5%	6,137,073	4,861,923
	<u>\$ 10,978,955</u>	<u>\$ 10,175,207</u>

* Investments less than 5% in current year

** Investments less than 5% in prior year

The Plan's investments (which consisted of mutual funds), including investments bought, sold, and held during the year, depreciated in value by \$920,358 in 2011.

Continued

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

4. Information Prepared and Certified by Trustee (Unaudited)

The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by Fidelity as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2011	2010
Investments at Fair Value:		
Mutual funds	\$ 9,631,788	\$ 8,972,443
Money market fund	1,347,167	1,202,764
Total investments	<u>\$ 10,978,955</u>	<u>\$ 10,175,207</u>
Participant notes receivable	<u>\$ 100,157</u>	<u>\$ 200,625</u>
Net depreciation in fair value of investments	<u>\$ (920,358)</u>	
Interest and dividends	<u>\$ 302,102</u>	

5. Fair Value Measurement

Accounting Standards for fair value measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under these accounting standards are described below:

- Level 1: inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability, or inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3: inputs are unobservable inputs for the asset or liability.

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

	Assets at Fair Value as of December 31, 2011			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Mid/Large Cap	\$ 6,307,574	\$ -	\$ -	\$ 6,307,574
Fixed Income	2,220,762	-	-	2,220,762
International	833,807	-	-	833,807
Small Cap	269,645	-	-	269,645
Money Market Fund	1,347,167	-	-	1,347,167
	<u>\$ 10,978,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,978,955</u>

Continued

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

5. Fair Value Measurement, continued

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Mid/Large Cap	\$ 5,966,226	\$ -	\$ -	\$ 5,966,226
Fixed Income	1,575,593	-	-	1,575,593
International	1,180,895	-	-	1,180,895
Small Cap	249,729	-	-	249,729
Money Market Fund	1,202,764	-	-	1,202,764
	<u>\$ 10,175,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,175,207</u>

The Plan's valuation methodology used to measure the fair values of mutual and money market funds was derived from quoted market prices as all of these instruments have active markets.

6. Related Party Transactions

Certain Plan investments in mutual and money market funds are managed by Fidelity, the trustee of the Plan. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

7. Tax Status

The Plan sponsor adopted a prototype plan document. The Plan document obtained its latest opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC.

The Plan document has been amended since receiving its opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of IRS and ERISA. Therefore, they believe that the Plan was qualified and its related trust was tax-exempt as of the financial statement date.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the DOL or IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to the applicable statute of limitations.

8. Plan Termination

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

9. Risks and Uncertainties

The Plan provides for various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

10. Transfers

During 2011 there were transfers out of the Plan of approximately \$164,000 to the Frog Design, Inc. Savings and Profit Sharing Plan, a member of the controlled group.

11. Commitments and Contingencies

Internal Revenue Service VCP Submission

Aricent US Inc. ("Aricent") and Aricent Technologies Holdings Ltd. ("ATHL") are members of the same controlled group of corporations. Prior to January 2008, Aricent and ATHL sponsored separate 401(k) profit sharing plans for the benefit of each company's respective employees (the "Aricent Plan" and the "ATHL Plan," respectively, and collectively referred to as the "Prior Plans"). Each plan utilized its own separate, but identical prototype plan document and the same recordkeeper. In the fall of 2007 a decision was made by both Aricent and ATHL to merge the Prior Plans into one single plan (the Aricent Plan) covering the employees of Aricent and ATHL and to transfer the assets to a new custodian and recordkeeper, as permitted by the provisions of the Prior Plans.

Recently, certain deficiencies in connection with merger of the Prior Plans and the administration of the Aricent Plan came to the attention of the investment committee of the Aricent Plan. With the assistance of its benefits consultants and counsel, Aricent has come up with a plan to correct past deficiencies in a timely manner. Accordingly, Aricent plans to make a submission under the Internal Revenue Service's Voluntary Corrections Program.

12. Reconciliation of Financial Statements to the Form 5500

The following is reconciliation to net assets available for benefits per the financial statements to the Form 5500 at December 31, 2011 and 2010:

	2011	2010
Per the financial statements	\$ 11,176,320	\$ 10,456,669
Employer contribution receivable 2011	(97,208)	-
Employer contribution receivable 2010	-	(80,837)
Per the Form 5500	<u>\$ 11,079,112</u>	<u>\$ 10,375,832</u>

The following is a reconciliation of contributions and rollovers per the financial statements to the Form 5500 for the year ended December 31, 2011:

Per the financial statements	\$ 2,933,041
Employer contribution receivable 2011	(97,208)
Employer contribution receivable 2010	80,837
Per the Form 5500	<u>\$ 2,916,670</u>

Continued

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

13. Subsequent Events

In accordance with accounting standards affecting disclosures of subsequent events, the Plan evaluated subsequent events for recognition and disclosure through October 15, 2012, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2011 that require recognition or disclosure in such financial statements.

ARICENT US INC. 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(EIN: 56-2587873 PLAN NUMBER 002)
December 31, 2011

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Calvert Bond Fund	Mutual fund	\$ 875,996
	Janus Forty Fund	Mutual fund	776,906
*	Fidelity Advisor High Income Advantage Fund	Mutual fund	697,616
*	Fidelity Advisor Freedom 2040 Fund	Mutual fund	574,067
*	Fidelity Advisor Freedom 2035 Fund	Mutual fund	570,130
	Janus Overseas Fund	Mutual fund	555,992
*	Fidelity Advisor Freedom Income Fund	Mutual fund	551,700
	Federated Index Trust Mid-Cap Fund	Mutual fund	416,460
*	Fidelity Advisor Freedom 2015 Fund	Mutual fund	404,032
*	Fidelity Advisor Freedom 2025 Fund	Mutual fund	377,376
*	Fidelity Advisor Freedom 2030 Fund	Mutual fund	374,736
*	Fidelity Advisor Mid-Cap II Fund	Mutual fund	367,258
*	Fidelity Strategic Diversified Income Fund	Mutual fund	336,814
*	Fidelity Advisor Leveraged Company Stock Fund	Mutual fund	309,066
	JP Morgan Equity Index Fund	Mutual fund	290,256
*	Fidelity Advisor Freedom 2020 Fund	Mutual fund	284,863
*	Fidelity Advisor Diversified International Fund	Mutual fund	277,815
*	Fidelity Advisor Small Cap Fund	Mutual fund	269,645
*	Fidelity Advisor Technology Fund	Mutual fund	258,022
*	Fidelity Advisor Freedom 2045 Fund	Mutual fund	190,287
*	Fidelity Advisor Freedom 2010 Fund	Mutual fund	141,701
*	Fidelity Advisor Equity Income Fund	Mutual fund	118,357
*	Fidelity Advisor Stock Selector All Cap Fund	Mutual fund	116,213
	Oppenheimer Main Street Opportunity Fund	Mutual fund	110,333
	Calvert Equity Fund	Mutual fund	109,795
	RS Partners Fund	Mutual fund	107,493
*	Fidelity Advisor Freedom 2005 Fund	Mutual fund	95,451
*	Fidelity Advisor Freedom 2050 Fund	Mutual fund	35,944
	Calvert Social Index Fund	Mutual fund	24,899
	Calvert Enhanced Equity Fund	Mutual fund	12,565
			9,631,788
*	Fidelity Prime Money Market Fund	Money market fund	1,347,167
*	Participant Notes Receivable	Interest rates ranging from 5.25% to 7.25% various maturities	100,157
			\$ 11,079,112

*Party-in-interest

ARICENT US INC. 401(k) PROFIT SHARING PLAN

REPORT ON AUDIT OF FINANCIAL STATEMENTS

for the year ended December 31, 2011

ARICENT US INC. 401(k) PROFIT SHARING PLAN

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INDEPENDENT AUDITORS' REPORT

To the Aricent US Inc. 401(k) Profit Sharing Plan
and Participants
East Brunswick, New Jersey

We were engaged to audit the accompanying statements of net assets available for benefits of the Aricent US Inc. 401(k) Profit Sharing 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 the supplemental schedules of (1) schedule H, line 4i-schedule of assets (held at end of year), and (2) schedule H, line 4a-schedule of delinquent participant contributions as of or for the year ended December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the Plan administrator by the trustee is complete and accurate.

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

Burr Pilger Mayer, Inc.

San Jose, California
October 15, 2012

ARICENT US INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2011 and 2010

ASSETS			
		2011	2010
Investments, at fair value:			
Mutual funds	\$	9,631,788	\$ 8,972,443
Money market fund		1,347,167	1,202,764
Total investments		<u>10,978,955</u>	<u>10,175,207</u>
Receivables:			
Employer contributions		97,208	80,837
Participant notes		100,157	200,625
Total receivables		<u>197,365</u>	<u>281,462</u>
Net assets available for benefits	\$	<u><u>11,176,320</u></u>	<u><u>\$ 10,456,669</u></u>

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
for the year ended December 31, 2011

Changes to net assets attributed to:

Investment income (loss):

Net depreciation in mutual funds	\$ (920,358)
Dividends	293,713
Interest on money market fund	476
Net investment loss	<u>(626,169)</u>

Interest on participant notes receivable	<u>7,913</u>
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Contributions and rollovers:

Participants' salary deferrals	1,766,286
Employer contributions	921,391
Participant rollovers	245,364
Total contributions and rollovers	<u>2,933,041</u>

Benefit payments, corrective distributions and administrative expenses:

Benefits paid to participants	1,409,453
Corrective distributions	13,411
Administrative expenses	8,326
Total benefit payments, corrective distributions and administrative expenses	<u>1,431,190</u>
Net increase in net assets	883,595

Transfer to/from the Frog Design, Inc. Savings and Profit Sharing Plan, net	(163,944)
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Net assets available for benefits:

Beginning of year	10,456,669
End of year	<u><u>\$ 11,176,320</u></u>

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of the Aricent US Inc. 401(k) Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was adopted by Aricent US Inc. (the “Company”) on January 1, 2004, and was most recently amended and restated effective December 15, 2009. The Plan is defined as a contribution retirement plan of the profit-sharing type containing a cash or deferred arrangement described in Internal Revenue Code Section 401(k). All employees of the Company and its subsidiaries, Aricent Technologies Holdings LTD, Datalinx Corporation and Aricent Technologies Mauritius LTD, are eligible to participate in the Plan providing they are at least age 18. Certain classes of employees as defined by the Plan are excluded from participating in the Plan. Participants may enter the Plan on the first day of the month following eligibility. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and certain provisions of the Internal Revenue Code (IRC).

Plan Administration

The Company is the administrator of the Plan. As administrator, the Company has exclusive authority and responsibility for all matters in connection with the operation and administration of the Plan (including the authority and responsibility to invest, manage, and control the assets of the Plan specifically allocated to the trustee). Fidelity Management Trust Company (Fidelity) is the appointed trustee for the Plan and acts at the direction of the Plan administrator. The Company paid the majority of all necessary and proper expenses incurred in the administration of the Plan. Such expenses were primarily comprised of legal fees, auditing fees and expenses relating to the maintenance of the Plan’s records.

Contributions

Employees who elect to participate in the Plan may contribute a portion of their salary up to the limits imposed by Section 402(g) of the IRC. Participants who have attained age 50 before the end of a calendar year are eligible to make catch-up contributions. Roth deferrals are also permitted. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Plan sponsor may make discretionary matching contributions based on employee elective deferrals. The Plan sponsor made a safe harbor match of 100% of the first 4% of “eligible” participants’ compensation, which amounted to approximately \$921,000 in 2011.

The Plan sponsor may also make discretionary non-elective employer contributions. For the year ended 2011, no such contributions were made or approved.

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan, continued

Participant Accounts

Each participant's account is credited with the participant's contributions, any employer contributions, Plan earnings or losses, and rollovers from other qualified plans. Plan earnings or losses are allocated based upon each participant's account balance. Certain fees are charged to the fund investments and are offset against Plan investment income and loss as presented on the statement of changes in net assets available for benefits. Participants should refer to the prospectuses of these funds for details on the various types and amounts of investment fees charged to the Plan and their individual accounts.

Vesting

Participant contributions, employer contributions (if any), rollovers and net earnings on these contributions are fully vested when made or earned.

Participant Notes Receivable

Participants are allowed one loan at any time and may borrow from their fund accounts a minimum of \$1,000 up to 50% of the value of their account balance, or \$50,000, whichever is less. Loan terms range from one to five years, except for loans used to purchase a primary residence, which have a maximum term of ten years. Loans are secured by no more than 50% of the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates at the time the loan originates. Interest rates on participant notes receivable at December 31, 2011 were 5.25% to 7.25% per annum. Principal and interest are paid in equal installments through regular payroll deductions. The outstanding balances on participant notes receivable at December 31, 2011 and 2010 were \$100,157 and \$200,625, respectively.

Payment of Benefits

When a participant leaves the employer, upon normal retirement (age 65) or for any other reason, the participant (or their beneficiaries) may receive the full value of their salary deferrals, rollovers, employer contribution (if any), and the net earnings thereon in a single lump-sum payment or participants may elect distribution under a systematic withdrawal Plan (installments). Inservice withdrawals for hardships and attainment of age 59½ are also permitted as outlined in the Plan document.

In order to receive distributions, participants (or their beneficiaries) are required to file the appropriate forms with the Plan administrator. Account values will be determined as of the day the distribution is made.

Distributions under the Plan shall generally be made as soon as possible after the date of retirement, date of death, or termination of employment. The Plan allows for the automatic lump-sum distribution of participant vested account balances that do not exceed \$1,000.

In the event of a mandatory distribution greater than \$1,000, if the participant does not elect to have such distribution paid directly to an eligible retirement plan specified by the participant in a direct rollover or to receive the distribution directly, then the Plan administrator will pay the distribution as a direct rollover to an individual retirement plan designated by the Plan administrator.

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Accounting Policies

Investment Options

Upon enrollment in the Plan, a participant may direct his or her contributions in percentage increments into a series of investments offered by the Plan. Participants may change their investment options at any time.

Forfeitures

Forfeitures, if any, that occur during a Plan year will first be used to pay Plan expenses and then to reduce employer contributions. Forfeitures for the years ended December 31, 2011 and 2010 were approximately \$21,000 and \$32,000, respectively. In 2011, forfeitures utilized to reduce expenses and employer contributions amounted to approximately \$7,000 and 24,000, respectively.

Method of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Investment contracts held by a defined-contribution plan are required to report investments at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan did not have any fully benefit-responsive investment contracts as of December 31, 2011 and 2010.

Recent Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 2011-04, Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRS (ASU 2011-04). ASU 2011-04 amended ASC 820 to converge the fair value measurement guidance in U.S. Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Plan management is currently evaluating the effect that the provisions of ASU 2011-04 will have on the Plan's financial statements.

Use of Estimates

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

2. Summary of Accounting Policies, continued

Investment Valuation and Income Recognition

All investments are recorded at fair value based upon active market values determined by investment advisors as required under ERISA regulations.

Investments in securities traded on a national securities exchange are valued at the last reported sales price on the last business day of the valuation period. In accordance with the policy of stating investments at fair value, net realized and unrealized appreciation (depreciation) for the year is reflected in the statement of changes in net assets available for benefits.

Purchases and sales of securities are reflected on a trade date basis. Interest is recorded as earned on an accrual basis. Dividends are recorded on the ex-dividend date.

Participant Notes Receivable

Participant notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant notes receivable are reclassified as distributions based upon the terms of the Plan document.

Recognition of Benefit Payments

Benefits are recorded when paid.

3. Investments

The following presents the fair values of investments and those individual investments representing five percent (5%) or more of the Plan's net assets at December 31, 2011 and 2010:

	2011	2010
Investments:		
Fidelity Prime Money Market Fund	\$ 1,347,167	\$ 1,202,764
Calvert Bond Fund	875,996	541,260
Janus Forty Fund	776,906	938,366
Fidelity Advisor High Income Advantage Fund**	697,616	-
Fidelity Advisor Freedom 2040 Fund	574,067	583,202
Fidelity Advisor Freedom 2035 Fund	570,130	602,622
Janus Overseas Fund*	-	909,823
Fidelity Advisor Freedom Income Fund*	-	535,247
Other funds individually less than 5%	6,137,073	4,861,923
	<u>\$ 10,978,955</u>	<u>\$ 10,175,207</u>

* Investments less than 5% in current year

** Investments less than 5% in prior year

The Plan's investments (which consisted of mutual funds), including investments bought, sold, and held during the year, depreciated in value by \$920,358 in 2011.

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

4. Information Prepared and Certified by Trustee (Unaudited)

The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by Fidelity as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

	2011	2010
Investments at Fair Value:		
Mutual funds	\$ 9,631,788	\$ 8,972,443
Money market fund	1,347,167	1,202,764
Total investments	<u>\$ 10,978,955</u>	<u>\$ 10,175,207</u>
Participant notes receivable	<u>\$ 100,157</u>	<u>\$ 200,625</u>
Net depreciation in fair value of investments	<u>\$ (920,358)</u>	
Interest and dividends	<u>\$ 302,102</u>	

5. Fair Value Measurement

Accounting Standards for fair value measurements establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under these accounting standards are described below:

- Level 1: inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability, or inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3: inputs are unobservable inputs for the asset or liability.

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

Assets at Fair Value as of December 31, 2011				
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Mid/Large Cap	\$ 6,307,574	\$ -	\$ -	\$ 6,307,574
Fixed Income	2,220,762	-	-	2,220,762
International	833,807	-	-	833,807
Small Cap	269,645	-	-	269,645
Money Market Fund	1,347,167	-	-	1,347,167
	<u>\$ 10,978,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,978,955</u>

Continued

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

5. Fair Value Measurement, continued

	Assets at Fair Value as of December 31, 2010			
	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Mid/Large Cap	\$ 5,966,226	\$ -	\$ -	\$ 5,966,226
Fixed Income	1,575,593	-	-	1,575,593
International	1,180,895	-	-	1,180,895
Small Cap	249,729	-	-	249,729
Money Market Fund	1,202,764	-	-	1,202,764
	<u>\$ 10,175,207</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,175,207</u>

The Plan's valuation methodology used to measure the fair values of mutual and money market funds was derived from quoted market prices as all of these instruments have active markets.

6. Related Party Transactions

Certain Plan investments in mutual and money market funds are managed by Fidelity, the trustee of the Plan. Any purchases and sales of these funds are performed in the open market at fair value. Such transactions, while considered party-in-interest transactions under ERISA regulations, are permitted under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA.

7. Tax Status

The Plan sponsor adopted a prototype plan document. The Plan document obtained its latest opinion letter on March 31, 2008, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC.

The Plan document has been amended since receiving its opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is currently designed and is being operated in compliance with the applicable requirements of IRS and ERISA. Therefore, they believe that the Plan was qualified and its related trust was tax-exempt as of the financial statement date.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the DOL or IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to the applicable statute of limitations.

8. Plan Termination

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

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

9. Risks and Uncertainties

The Plan provides for various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

10. Transfers

During 2011 there were transfers out of the Plan of approximately \$164,000 to the Frog Design, Inc. Savings and Profit Sharing Plan, a member of the controlled group.

11. Commitments and Contingencies

Internal Revenue Service VCP Submission

Aricent US Inc. ("Aricent") and Aricent Technologies Holdings Ltd. ("ATHL") are members of the same controlled group of corporations. Prior to January 2008, Aricent and ATHL sponsored separate 401(k) profit sharing plans for the benefit of each company's respective employees (the "Aricent Plan" and the "ATHL Plan," respectively, and collectively referred to as the "Prior Plans"). Each plan utilized its own separate, but identical prototype plan document and the same recordkeeper. In the fall of 2007 a decision was made by both Aricent and ATHL to merge the Prior Plans into one single plan (the Aricent Plan) covering the employees of Aricent and ATHL and to transfer the assets to a new custodian and recordkeeper, as permitted by the provisions of the Prior Plans.

Recently, certain deficiencies in connection with merger of the Prior Plans and the administration of the Aricent Plan came to the attention of the investment committee of the Aricent Plan. With the assistance of its benefits consultants and counsel, Aricent has come up with a plan to correct past deficiencies in a timely manner. Accordingly, Aricent plans to make a submission under the Internal Revenue Service's Voluntary Corrections Program.

12. Reconciliation of Financial Statements to the Form 5500

The following is reconciliation to net assets available for benefits per the financial statements to the Form 5500 at December 31, 2011 and 2010:

	2011	2010
Per the financial statements	\$ 11,176,320	\$ 10,456,669
Employer contribution receivable 2011	(97,208)	-
Employer contribution receivable 2010	-	(80,837)
Per the Form 5500	<u>\$ 11,079,112</u>	<u>\$ 10,375,832</u>

The following is a reconciliation of contributions and rollovers per the financial statements to the Form 5500 for the year ended December 31, 2011:

Per the financial statements	\$ 2,933,041
Employer contribution receivable 2011	(97,208)
Employer contribution receivable 2010	80,837
Per the Form 5500	<u>\$ 2,916,670</u>

ARICENT US INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

13. Subsequent Events

In accordance with accounting standards affecting disclosures of subsequent events, the Plan evaluated subsequent events for recognition and disclosure through October 15, 2012, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since December 31, 2011 that require recognition or disclosure in such financial statements.

SUPPLEMENTAL SCHEDULES

ARICENT US INC. 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
(EIN: 56-2587873 PLAN NUMBER 002)
December 31, 2011

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
	Calvert Bond Fund	Mutual fund	\$ 875,996
	Janus Forty Fund	Mutual fund	776,906
*	Fidelity Advisor High Income Advantage Fund	Mutual fund	697,616
*	Fidelity Advisor Freedom 2040 Fund	Mutual fund	574,067
*	Fidelity Advisor Freedom 2035 Fund	Mutual fund	570,130
	Janus Overseas Fund	Mutual fund	555,992
*	Fidelity Advisor Freedom Income Fund	Mutual fund	551,700
	Federated Index Trust Mid-Cap Fund	Mutual fund	416,460
*	Fidelity Advisor Freedom 2015 Fund	Mutual fund	404,032
*	Fidelity Advisor Freedom 2025 Fund	Mutual fund	377,376
*	Fidelity Advisor Freedom 2030 Fund	Mutual fund	374,736
*	Fidelity Advisor Mid-Cap II Fund	Mutual fund	367,258
*	Fidelity Strategic Diversified Income Fund	Mutual fund	336,814
*	Fidelity Advisor Leveraged Company Stock Fund	Mutual fund	309,066
	JP Morgan Equity Index Fund	Mutual fund	290,256
*	Fidelity Advisor Freedom 2020 Fund	Mutual fund	284,863
*	Fidelity Advisor Diversified International Fund	Mutual fund	277,815
*	Fidelity Advisor Small Cap Fund	Mutual fund	269,645
*	Fidelity Advisor Technology Fund	Mutual fund	258,022
*	Fidelity Advisor Freedom 2045 Fund	Mutual fund	190,287
*	Fidelity Advisor Freedom 2010 Fund	Mutual fund	141,701
*	Fidelity Advisor Equity Income Fund	Mutual fund	118,357
*	Fidelity Advisor Stock Selector All Cap Fund	Mutual fund	116,213
	Oppenheimer Main Street Opportunity Fund	Mutual fund	110,333
	Calvert Equity Fund	Mutual fund	109,795
	RS Partners Fund	Mutual fund	107,493
*	Fidelity Advisor Freedom 2005 Fund	Mutual fund	95,451
*	Fidelity Advisor Freedom 2050 Fund	Mutual fund	35,944
	Calvert Social Index Fund	Mutual fund	24,899
	Calvert Enhanced Equity Fund	Mutual fund	12,565
			<u>9,631,788</u>
*	Fidelity Prime Money Market Fund	Money market fund	1,347,167
*	Participant Notes Receivable	Interest rates ranging from 5.25% to 7.25% various maturities	100,157
			<u><u>\$ 11,079,112</u></u>

*Party-in-interest

ARICENT US INC. 401(k) PROFIT SHARING PLAN
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
(EIN: 56-2587873 PLAN NUMBER 002)
December 31, 2011

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions
February 26, 2010	\$ 95,530
May 14, 2010	73,598
July 15, 2010	15,277
	<u>\$ 184,405</u>