Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/1999

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

EPSILON SYSTEMS SOLUTIONS, INC.

9242 LIGHTWAVE AVE STE 100
SAN DIEGO, CA 92123-6404

2b Employer Identification Number (EIN) 52-2129453

2c Sponsor's telephone number 619-702-1700

2d Business code (see instructions) 541330

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	LAURIE WEINBERG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	ALAN STEWART
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
EPSILON SYSTEMS SOLUTIONS, INC.

9242 LIGHTWAVE AVE STE 100
SAN DIEGO, CA 92123-6404

3b Administrator's EIN
52-2129453

3c Administrator's telephone number
619-702-1700

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	1109
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**	1074
b	Retired or separated participants receiving benefits	**6b**	8
c	Other retired or separated participants entitled to future benefits	**6c**	205
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1287
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	4
f	Total. Add lines **6d** and **6e**	**6f**	1291
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1048
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	93
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 2P 2T

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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

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

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	437999	0	01/01/2011	12/31/2011

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
12652	6656

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
E LEE & ASSOCIATES INC
16835 W BERNARDO DR
STE 212
SAN DIEGO, CA 92127

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
8382	4218	REFERRAL/SERVICE FEE	3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
JHW FINANCIAL SERVICES INC
4340 REDWOOD HWY
STE A23
SAN RAFAEL, CA 94903

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4270	1599	REFERRAL/SERVICE FEE	3

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

FINANCIAL TELESIS INC
4340 REDWOOD HWY STE A23
SAN RAFAEL, CA 94903-2121

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
0	839	PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	819098
5	Current value of plan's interest under this contract in separate accounts at year end	5	10156037

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

(3) ☐ guaranteed investment (4) ☒ other ▶ FLEXIBLE INVESTMENT ANNUITY

b	Balance at the end of the previous year			7b	821509
c	Additions: (1) Contributions deposited during the year	7c(1)	131001		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	18030		
	(4) Transferred from separate account	7c(4)	16462		
	(5) Other (specify below)	7c(5)	6773		
	▶ LOAN PAYMENT				
	(6) Total additions			7c(6)	172266
d	Total of balance and additions (add **b** and **c(6)**).			7d	993775
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	122440		
	(2) Administration charge made by carrier	7e(2)	1476		
	(3) Transferred to separate account	7e(3)	41061		
	(4) Other (specify below)	7e(4)	9288		
	▶ LOAN WITHDRAWAL				
	(5) Total deductions			7e(5)	174265
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	819510

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance

e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug

i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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?
13 37 50 64	CONTRACT ADMINISTRATOR	23314	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

KPMG

13-5565207

(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?
		30000	Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MAYER HOFMAN MCCANN

43-1947695

(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?
		87153	Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

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

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE III SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
42-0127290-022	P	933632

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND EMPH BAL SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
42-0127290-006	P	345617

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MONEY MARKET SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
42-0127290-024	P	1520625

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP GROWTH SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
42-0127290-030	P	175148

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN U.S. PROPERTY SEP ACCT-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
42-0127290-027	P	39307

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND AND MORTGAGE SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
42-0127290-005	P	1385140

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN DIVERSIFIED INTL SA-R6

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103- 12 IE at end of year (see instructions)
42-0127290-015	P	954315

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-016	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1167077
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-028	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	516119
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-023	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	358924
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGECAP GROWTH II SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-067	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	699686
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2010 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-075	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	246815
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-076	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	529803
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-077	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	712984
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-078	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	315486
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-079	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	213032
a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6			
b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY			
c EIN-PN 42-0127290-080	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	42328

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	35257	170189
(2) Participant contributions	1b(2)	71511	75162
(3) Other	1b(3)	844	881
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	391283	50276
(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)	530629	614758
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	9958380	10156037
(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)	3116608	3331448
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	816757	819098
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	6164737	7180316
(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	21086006	22398165
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	1780048	1008077
k Total liabilities (add all amounts in lines 1g through1j)	1k	1780048	1008077
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	19305958	21390088

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1065181	
(B) Participants	2a(1)(B)	2323232	
(C) Others (including rollovers)	2a(1)(C)	180544	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3568957
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	657	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	25018	
(F) Other	2b(1)(F)	18030	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		43705
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	59104	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		59104
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	1015580	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1015580
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-42253
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-165323
c Other income	2c		5220
d Total income. Add all **income** amounts in column (b) and enter total	2d		4484990
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2287730	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2287730
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		50410
i Administrative expenses: (1) Professional fees	2i(1)	39052	
(2) Contract administrator fees	2i(2)	23600	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	68	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		62720
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2400860
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		2084130
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: MAYER HOFFMAN MCCANN PC **(2)** EIN: 43-1947695

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**	X		18423
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	0
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	0
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	0
e	Was this plan covered by a fidelity bond?	**4e**	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	**4j**		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l	Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection.

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

A Name of plan
EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
EPSILON SYSTEMS SOLUTIONS, INC.

D Employer Identification Number (EIN)
52-2129453

Part I Distributions

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

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

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

EIN(s): 42-0127290

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust

Financial Statements and Supplemental Schedules

As of December 31, 2011 and 2010

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

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

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Mayer Hoffman McCann P.C.
An Independent CPA Firm

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

Independent Auditors' Report

To the Participants and Administrator
Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust
San Diego, California

We were engaged to audit the accompanying financial statements and the supplementary schedules of **Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust** ("the Plan") as of December 31, 2011 and 2010 and for the year ended December 31, 2011, as listed in the accompanying table of contents. These financial statements and the supplementary 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 ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Principal Life Insurance Company and Principal Trust Company, the Custodians of the Plan, except for comparing such information with the related information included in the financial statements and supplementary schedules. We have been informed by the Plan Administrator that the Custodians hold the Plan's investment assets and execute investment transactions. The Plan Administrator has obtained certifications from the Custodians as of and for the years ended December 31, 2011 and 2010, that the information provided to the Plan Administrator by the Custodians 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 supplementary schedules taken as a whole. The form and content of the information included in the financial statements and supplementary schedules, other than that derived from the information certified by the Custodians, have been audited by us in accordance with U.S. generally accepted auditing standards and, in our opinion, is presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

San Diego, California
October 15, 2012

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Statements of Net Assets Available for Benefits

	December 31, 2011			*December 31, 2010*		
	401(k)	**ESOP**	**Total**	401(k)	ESOP	Total
Assets						
Investments, at fair value:						
Separate accounts	**$ 10,156,037**	**$ -**	**$ 10,156,037**	$ 9,958,381	$ -	$ 9,958,381
Mutual funds	**3,331,448**	**-**	**3,331,448**	3,116,607	-	3,116,607
Investment contract	**819,098**	**-**	**819,098**	816,757	-	816,757
Money market	**-**	**50,276**	**50,276**	-	391,283	391,283
Company common stock	**-**	**7,180,316**	**7,180,316**	-	6,164,737	6,164,737
Total investments	**14,306,583**	**7,230,592**	**21,537,175**	13,891,745	6,556,020	20,447,765
Receivables:						
Notes receivable from participants	**614,758**	**-**	**614,758**	530,629	-	530,629
Employer contributions	**-**	**171,070**	**171,070**	-	36,101	36,101
Employee contributions	**75,162**	**-**	**75,162**	71,511	-	71,511
Total receivables	**689,920**	**171,070**	**860,990**	602,140	36,101	638,241
Total Assets	**14,996,503**	**7,401,662**	**22,398,165**	14,493,885	6,592,121	21,086,006
Liabilities						
Note payable (Secured)	**-**	**1,005,048**	**1,005,048**	-	1,780,048	1,780,048
Accrued Interest	**-**	**3,029**	**3,029**	-	-	-
Total Liabilities	**-**	**1,008,077**	**1,008,077**	-	1,780,048	1,780,048
Net Assets Available for Benefits	**$ 14,996,503**	**$ 6,393,585**	**$ 21,390,088**	**$ 14,493,885**	**$ 4,812,073**	**$ 19,305,958**

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

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2011	401(k)	ESOP	Total
Additions to Net Assets			
Employer cash contributions	$ -	$ 1,065,181	$ 1,065,181
Employee contributions	2,323,232	-	2,323,232
Employee rollovers	180,544	-	180,544
Dividends	59,104	-	59,104
Interest	-	657	657
Total additions	2,562,880	1,065,838	3,628,718
Interest income on notes receivable from participants	25,018	-	25,018
Deductions from Net Assets			
Benefits paid to participants	1,876,689	411,041	2,287,730
Interest expense	-	50,410	50,410
Expenses	23,383	39,338	62,721
Total deductions	1,900,072	500,789	2,400,861
Net (Depreciation) Appreciation on Investments	(185,208)	1,016,463	831,255
Net Change in Net Assets Available for Benefits	502,618	1,581,512	2,084,130
Net Assets Available for Benefits, Beginning of Year	14,493,885	4,812,073	19,305,958
Net Assets Available for Benefits, End of Year	$ 14,996,503	$ 6,393,585	$ 21,390,088

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

1. Description of the Plan

The following description of the **Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust** ("the Plan") provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan was established on January 1, 1999 to enable eligible employees to share in the Company's earnings and permit employees to make pre-tax contributions to the Plan; thereby, providing employees with an opportunity to accumulate funds for their retirement. The Plan is a defined contribution plan, including a 401(k) arrangement, established and sponsored by **Epsilon Systems Solutions, Inc.** ("Company"). The Plan covers substantially all employees of the Company. The Plan was amended and restated in 2005 to provide for investments in the Company's common stock as an employee stock ownership plan ("ESOP") and for a safe harbor Company matching contribution effective January 1, 2006. The Plan was amended in 2008 to comply with EGTRRA regulations. The Plan is administered by the Company. The Plan Custodians, Principal Life Insurance Company and Principal Trust Company, have the authority and responsibility for the management and investment of Plan assets. The Trustees of the Plan are also participants in the Plan.

Participants in the Plan may choose to have their deferral contributions allocated among 28 investment options. At December 31, 2011, there was $7,180,316 in non-participant directed funds in the ESOP component of the Plan comprised of Company stock.

Eligibility

The Plan covers all employees who have reached age 21. The Plan was amended in 2011 to eliminate the age 21 requirement for the employee elective deferral component of the Plan retroactive to January 1, 2005 as the plan had been administered. Employees are eligible to make salary deferrals immediately. An employee will become a participant in the matching contribution and safe harbor matching contribution portions of the Plan on the first entry date following the date upon which the employee completes three consecutive months of service. Entry dates are January 1st, April 1st, July 1st and October 1st of the Plan Year.

An employee will become a participant in the ESOP discretionary contribution portion of the Plan upon completion of their first hour of service. An employee will be credited with a year of service for eligibility purposes after the employee completes 1,000 or more hours of service, beginning on their employment commencement date, within a 12-month

Eligibility, cont'd

consecutive period of employment and is employed on the last day of the calendar year. Participation in the ESOP component of the Plan will continue until the participant has a break in service.

Contributions

Each year participants may contribute to the 401(k) component of the Plan up to 100% of their annual pre-tax compensation as defined by the Plan and subject to an annual limitation imposed by Internal Revenue Service regulations. Effective January 1, 2007, the Plan accepts Roth elective deferrals made on behalf of participants that will be treated as elective deferrals for all purposes under the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions (rollovers) from other qualified defined contribution plans.

The Company begins making matching contributions for participants who have completed at least three months of service, beginning with the employment commencement date, on the first quarterly enrollment period following three consecutive months of service. The Employer Safe Harbor match is equal to 100% of each participant's contribution up to 3% of eligible compensation and 50% of participant's contribution in excess of 3% up to 5% of eligible compensation. The ESOP component of the Plan is noncontributory. All contributions made to the ESOP component of the Plan are made by the Company and may be made in cash or in shares of Company stock.

During 2011 the Company made cash contributions of $1,065,181. Cash in the amount of $775,000 was used to pay the principal on the loans thereby releasing 215,877 shares for allocation. The fair market value of the stock at December 31, 2011 was $4.03 per share. Cash in the amount of $47,381 was used to pay interest on the loans.

Vesting

The portions of the participant's account attributable to elective deferral contributions and rollover contributions are 100% vested and non-forfeitable.

Safe Harbor employer match contributions vest immediately and discretionary ESOP contributions vest over three years of credited service.

Forfeitures

Unvested 401(k) forfeitures prior to the adoption of the Safe Harbor Match on January 1, 2006, were used to cover administrative expenses for the year in which they originated. The remaining forfeitures and forfeited earnings as of December 31, 2011 amounted to $65,656.

Forfeitures cont'd

Unvested ESOP amounts forfeited by terminated employees are allocated to the remaining eligible participants in proportion to their eligible compensation in the year of the forfeiture.

Allocations

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

Notes receivable from participants

The Plan allows loans from participant's salary deferral account under the 401(k) component of the Plan only. The aggregate amount of loans to a participant may not exceed $10,000 or, if greater, the lesser of 50% of the participant's vested account balance or $50,000. Loan repayment periods may not exceed five years except loans used to acquire a principal residence. In such case, a reasonable repayment period is to be used. The period for repayment must be before the borrower's normal retirement age. The loan interest rate is determined by the Plan's Administrative Committee. Principal and interest are paid periodically through regular payroll deductions. Loans from participant's ESOP accounts are not permitted. Notes receivable from participants are valued at their unpaid balance plus accrued, but unpaid, interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan Document.

Benefit payments

A participant's employment that is terminated at or after attaining normal retirement age or earlier due to disability, shall be 100% vested and entitled to receive the entire amount in each of their accounts. The distribution is to be paid in the form of a life annuity or qualified joint and survivor annuity, or if waived a lump sum or periodic payment of substantially equal amounts for a specified period. Distributions are subject to the benefit payment provisions outlined in the Plan Document.

In the event termination of a participant's employment is caused by death, the vested percentage shall be 100% and the entire amount in each of their accounts shall be paid to their estate or spouse to the extent benefits are required to be paid as a qualified pre-retirement survivor annuity. Distributions are subject to the benefit payment provisions outlined in the Plan Document.

Benefit payments, cont'd

Participant's may elect to withdraw from their salary reduction contribution account, up to an amount equal to the amount of contributions allocated to said account to meet the immediate and heavy financial needs of the participant. The amount of the hardship withdrawal may not exceed such financial need, and the amount needed to satisfy the hardship may not be available from other resources. Upon distribution of a hardship withdrawal, the participant is not permitted to make contributions to their salary reduction contribution account for six months.

Plan termination

While the Company has not expressed any intent to terminate the Plan, the Company has the right under the Plan to terminate the Plan subject to the provisions of Employee Retirement Income Security Act of 1974. In the event of such a termination, the Plan agreement provides that the participants' accounts become fully vested and nonforfeitable upon termination of the Plan.

Plan expenses

Direct fees and expenses related to the operation of the Plan are paid from Plan assets or paid directly by the Company.

2. Summary of Significant Accounting Policies

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

Basis of accounting

The Plan uses the accrual basis of accounting in conformity with U.S. generally accepted accounting principles.

Use of estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates.

Fair value measurement

The Financial Accounting Standards Board ("FASB") established authoritative guidance on fair value measurement which provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1

Fair value measurement, cont'd

measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under this guidance are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 – Valuation is based upon other significant observable inputs (including quoted prices for similar assets or liabilities in active markets, identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, etc.). If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Valuation is based upon significant unobservable inputs, including the reporting entity's own assumptions in determining the fair value of investments.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2011 and 2010.

Mutual funds are stated at fair value. Fair value has been measured using quoted market prices in an active market. Since there is not an established market for the Company's common stock, the common stock is valued annually by an independent appraiser. Pooled separate accounts are stated at fair value based on the net asset value of units held by the Plan at the respective year end. Investment contracts and traditional guaranteed investment contracts ("GICs") are issued by insurance companies. The fair value of a GIC is based on the present value of future cash flows using the current discount rate. The investment contracts are not fully benefit responsive.

Fair value measurement, cont'd

Earnings on investments are allocated on a pro rata basis to individual participant accounts based on the type of investment and the ratio of each participant's individual account balance to the aggregate of participant account balances. The portion of interest included in each loan payment made by a participant is recognized as interest income in the participant's individual account.

The U.S. Property Separate Account's fair value is determined by a valuation consultant and account management. Determination of estimated fair value involves subjective judgment because the actual fair value of real estate can be determined only by negotiation between parties in a sales transaction. The valuation consultant performs an appraisal on the assets held in the account giving consideration to the income, cost, and sales comparison approaches of estimating property value.

Due to the current state of the real estate market, Principal Life Insurance Company has taken action to protect participants' interests in the Principal U.S. Property Separate Account ("Separate Account"). Effective September 26, 2008, Principal implemented a pre-existing contractual limitation in the group annuity contract to delay payment of most requests for withdrawal from the Separate Account. This allows Principal to manage the Separate Account and satisfy withdrawal requests over time and fairly among all those who request a withdrawal. Since the implementation and throughout 2009, the limitation to delay payments has enabled the Separate Account to focus on debt reduction. In the first quarter of 2010, the Separate Account commenced partial distributions.

The withdrawal requests will be honored proportionately as sufficient cash becomes available for distribution, in accordance with the terms of the group annuity contract. Death and disability benefits are not affected by this limitation and will be processed as usual. Transfers and contributions into this Separate Account are also being accepted as usual.
This limitation applies only to the U.S. Property Separate Account and does not apply to other retirement plan separate accounts or Principal Funds.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of

Fair value measurement, cont'd

different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	December 31, 2011			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual Funds:				
Large U.S. Equity	$ 1,420,201	$ -	$ -	$ 1,420,201
Fixed Income	1,166,394	-	-	1,166,394
Small/Mid U.S. Equity	463,320	-	-	463,320
International Equity	281,533	-	-	281,533
Separate accounts:				
Balanced/Asset Allocation	-	2,406,065	-	2,406,065
Small/Mid U.S. Equity	-	1,983,823	-	1,983,823
Large U.S. Equity	-	1,866,763	-	1,866,763
Short-Term Fixed Income	-	1,520,625	-	1,520,625
Fixed Income	-	1,424,447	-	1,424,447
International Equity	-	954,314	-	954,314
Investment Contracts:				
Short-Term Fixed Income	-	-	819,098	819,098
ESOP Money Market Accounts		50,276	-	50,276
ESOP Common Stock	-	-	7,180,316	7,180,316
Total investments at fair value	$ 3,331,448	$10,206,313	$ 7,999,414	$21,537,175

Fair value measurement, cont'd

Level 3 Investment Activity for 2011:

Investment Category	Pooled Separate Accounts	Epsilon Systems Solutions, Inc. Common Stock	Investment Contracts	Total
Beginning Balance	$ 31,234	$ 6,164,737	$ 816,757	$7,012,728
Unrealized Gains or Losses	883	1,015,579	4,339	1,020,801
Interest Credited	-	-	18,031	18,031
Purchases	2,175	-	227,160	229,335
Sales	(1,931)	-	(247,189)	(249,120)
Transfer in or (out) of level 3	(32,361)	-	-	(32,361)
Ending Balance	$ -	$ 7,180,316	$819,098	$7,999,414

December 31, 2010

	Level 1	Level 2	Level 3	Total
Mutual Funds:				
Large U.S. Equity	$ 1,417,981	$ -	$ -	$ 1,417,981
Fixed Income	865,433	-	-	865,433
Small/Mid U.S. Equity	527,982	-	-	527,982
International Equity	305,211	-	-	305,211
Separate accounts:				
Balanced/Asset Allocation	-	2,121,941	-	2,121,941
Small/Mid U.S. Equity	-	2,108,592	-	2,108,592
Large U.S. Equity	-	1,873,067	-	1,873,067
Short-Term Fixed Income	-	1,302,640	-	1,302,640
Fixed Income	-	1,260,900	31,234	1,292,134
International Equity	-	1,260,007	-	1,260,007
Investment Contracts:				
Short-Term Fixed Income	-	-	816,757	816,757
ESOP Money Market Accounts	-	391,283	-	391,283
ESOP Common Stock	-	-	6,164,737	6,164,737
Total investments at fair value	$ 3,116,607	$ 10,318,430	$ 7,012,728	$20,447,765

Investment income

The Plan presents in the statement of changes in net assets the net appreciation or depreciation in the fair value of its investments which consisted of the realized gains or losses on sale of investments and the unrealized appreciation or depreciation of those investments. Interest income is recognized when earned. Dividend income is recorded on the ex-dividend date.

New accounting pronouncements

In May 2011, the FASB issued Auditing Standards Update ("ASU") 2011-04, *Fair Value Measurements,* ASC 820, *Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRSs.* The amendments change the wording used to describe many of the requirements in U.S. GAAP for measuring fair value and for disclosing information about fair value measurements. Management is currently evaluating the potential impact of this guidance, which is effective for the Plan year beginning January 1, 2012, and does not expect it to have a material impact on the Plan's financial statements.

In January 2010, the FASB issued ASU No. 2010-06, *Fair Value Measurements and Disclosures* (ASU No. 2010-06), which amends Accounting Standards Codification ("ASC") 820, adding new disclosure requirements for Levels 1 and 2, separate disclosures of purchases, sales, issuances, and settlements relating to Level 3 measurements and clarification of existing fair value disclosures. ASU No. 2010-06 was adopted in 2010, except for the requirement to provide Level 3 activity of purchases, sales, issuances, and settlements on a gross basis, which were effective for fiscal years beginning after December 31, 2010. The adoption of the requirements of ASU No. 2010-06 did not have a significant impact on the Plan's financial statements.

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

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Custodians

All 401(k) Plan assets are held by Principal Life Insurance Company and Principal Trust Company, the Plan Custodians, who are responsible for the maintenance of all accounting records and the preparation of reports of activity related to those assets. The Custodians have certified to the Plan Administrator the completeness and accuracy of the financial information and data presented in the December 31, 2011 and 2010

Custodians, cont'd

statements of net assets available for benefits and in the statement of changes in net assets available for benefits for the years then ended in accordance with Section 2520.103-08 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The data certified by the Custodians includes the following financial information reflected in the accompanying financial statements as of and for the year ended December 31:

	2011	2010
Assets		
Investments	**$ 14,306,583**	$ 13,891,745
Total investments	**14,306,583**	13,891,745
Receivables		
Notes receivables from participants**	**614,758**	530,629
Employee contributions	**75,162**	71,511
Total receivables	**689,920**	602,140
Total assets	**14,996,503**	14,493,885
Net Assets Available for Benefits	**$ 14,996,503**	$ 14,493,885

	2011
Additions to Net Assets	
Employee contributions	$ 2,323,232
Employee rollovers	180,544
Dividends	59,104
Total additions	2,562,880
Interest income on notes receivable from participants**	25,018
Deductions from Net Assets	
Benefits paid to participants	1,876,689
Expenses	23,383
Total deductions	1,900,072
Net Appreciation on Investments	(185,208)
Net Change in Net Assets Available for Benefits	502,618
Net Assets Available for Benefits, Beginning of Year	14,493,885
Net Assets Available for Benefits, End of Year	$ 14,996,503

Custodians, cont'd

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

Description of Investment	2011	2010
**Epsilon Systems Solutions, Inc. Common Stock	**$ 7,180,316**	$ 6,164,737
Principal Money Market Separate Account	**$ 1,520,625**	$ 1,302,640
Principal Bond and Mortgage Separate Account	**$ 1,385,140**	$ 1,260,900
Principal Large Cap S&P 500 Index Separate Accounts	**$ 1,167,077**	$ 1,198,927
Principal Diversified Intl Sep Account	*	$ 1,260,007
Principal Mid Cap Value III Separate Account	*	$ 924,401
Guaranteed Interest Account	*	$ 816,757
American Funds Investment Company of America R3 Fund	*	$ 708,954
Vanguard Total Bond Market Index Fund	*	$ 699,372

*Does not represent 5% or more of net assets available for benefits.
**This asset was not included in the certification provided by the Custodian.

Interest and dividend income

Interest and dividend income was $657 and $59,104, respectively, for 2011.

Net appreciation of investments

During 2011, the fair value of the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated by $831,255 consisting of gains from ESOP investments of $1,016,463 and losses from 401(k) investments which were certified by the Custodians of $185,208.

4. Employee Stock Ownership Plan

During 2008 the ESOP component of the Plan entered into a $3,199,997 note payable agreement with the Company. The proceeds of the loan were used to purchase 891,364 shares of Company stock from certain stockholders. The note required monthly installments of $53,333 plus interest. In 2009 the ESOP loan agreement was amended to require principal and interest be paid in annual installments. Each annual installment shall include principal in the amount of $250,000 plus interest. In 2012 the loan was amended to mature in April 2014. The note bears interest based on either LIBOR or prime rate, plus or minus a spread which depends upon the Company's funded debt to EBITDA balances as defined within the agreement between the Company and the bank (3.50% at December 31, 2011). The outstanding balance on the note at December

4. Employee Stock Ownership Plan, Cont'd

31, 2011 was $1,005,048. The ESOP has been prepaying its loan from the Company in order to satisfy its 401(k) match and profit sharing commitments which have required greater principal payments than required under the loan.

Future minimum principal payments on the note payable are as follows:

Year Ending December 31,	
2012	$ 250,000
2013	250,000
2014	505,048
Total	$ 1,005,048

The note payable is collateralized by the unallocated shares of the Company's common stock. There were 279,958 unallocated shares at December 31, 2011 with a fair market value of $1,128,230. The Company has no rights against shares once they are allocated under the Plan.

The Trustees hold the common stock in accordance with the Plan agreement. As the Plan makes repayments of principal, an appropriate percentage of stock is allocated to eligible employee's accounts, as defined in the Plan agreement, as of the last day of each Plan year.

A summary of the ESOP component of the Plan, broken down between allocated and unallocated shares, for 2011 and 2010 is as follows:

December 31, 2011	Allocated	Unallocated	Total
Assets:			
Money market	$ 50,276	$ -	$ 50,276
Company common stock	6,052,086	1,128,230	7,180,316
Employer receivable	171,070	-	171,070
	6,273, 432	1,128,230	7,401,662
Liabilities:			
Accrued Interest	-	3,029	3,029
Note payable, secured by 279,958 shares of Company common stock	-	1,005,048	1,005,048
Total Liabilities	-	1,008,077	1,008,077
Net Assets Available for Benefits of the ESOP	$ 6,273,432	$ 120,153	$ 6,393,585

4. Employee Stock Ownership Plan, Cont'd

December 31, 2010	Allocated	Unallocated	Total
Assets:			
Money market	$ 391,283	$ -	$ 391,283
Company common stock	4,449,148	1,715,589	6,164,737
Employer receivable	36,101	-	36,101
	4,876,532	1,715,589	6,592,121
Liabilities:			
Note payable, secured by 495,835 shares of Company common stock	-	1,780,048	1,780,048
Net Assets Available for Benefits of the ESOP	$ 4,876,532	$ (64,459)	$ 4,812,073

Year Ended, December 31, 2011	Allocated	Unallocated	Total
Additions:			
Employer cash contributions	$1,065,919	$ -	$1,065,919
Interest income	657	-	657
Allocation of Company common stock	869,986	(869,986)	-
Total additions	1,936,562	(869,986)	1,066,576
Deductions:			
Principal loan payments	775,000	(775,000)	-
Benefits paid to participants	410,893	-	410,893
Interest expense	47,381	3,029	50,410
Expenses	39,338	-	39,338
Total deductions	1,272,612	(771,971)	500,641
Net appreciation of investments	732,953	282,626	1,015,579
Net Change in Net Assets Available for Benefits of the ESOP	1,396,903	184,611	1,581,514
Net Assets Available for Benefits of the ESOP, Beginning of Year	4,876,531	(64,458)	4,812,073
Net Assets Available for Benefits of the ESOP, End of Year	$6,273,434	$120,153	$6,393,587

5. Tax Status

The Internal Revenue Service has determined and informed the Company by letter, dated June 2012, that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code. The Plan has been amended and restated since receiving the determination letter. The Plan Administrative Committee believes that the requirements, under section 401 of the Internal Revenue Code, have been adhered to and, accordingly, no taxes have been provided for in the accompanying financial statements.

6. Related-Party and Party-In-Interest Transactions

Certain Plan assets are invested in Custodian accounts. These transactions with the Custodian qualify as party-in-interest transactions.

During 2008 the ESOP purchased 891,364 shares of Company stock from certain shareholders at a cost of $3.59 per share for a total of $3,199,997. The transaction was financed with a Company loan. The balance of the loan at December 31, 2011 was $1,005,048. This transaction qualifies as a related-party transaction.

7. Risk and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the 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 statements of net assets available for benefits.

The Plan maintains cash balances at a financial institution. The balances in the accounts with this institution are secured by the Federal Deposit Insurance Corporation. At times, balances may exceed federally insured limits. The Company has not experienced any losses in such accounts.

8. Excess Contributions

There were no excess contributions paid to participants in 2011.

9. Compliance

During 2008 and 2009 the Company failed to transmit participant contributions amounting to $18,423 within the time period described in 29 CFR 2510.3-102 to the Plan. These amounts are recorded on Schedule H, Line 4a – Schedule of Delinquent Participant Contributions. In April 2011, the Company submitted an application to the Voluntary Fiduciary Correction Program related to these delinquent contributions which was accepted in June 2011.

9. Compliance, Cont'd

In 2009, the Plan submitted to the Voluntary Correction Program an amendment to the Plan document to allow employees to retroactively become participants in the employee elective deferral portion of the 401(k) plan upon completion of the employee's first hour of service. The amendment is retroactively effective as of January 1, 2005. In 2012 the Plan received approval from the Voluntary Correction Program for this amendment.

10. Reconciliation of the Financial Statements to Form 5500

Net assets available for benefits, as reported in the financial statements, are consistent with the amount reported in the Form 5500.

11. Subsequent Events

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

Epsilon Systems Solutions, Inc. 401(k) Employee Stock Ownership Plan and Trust

Supplementary Schedules

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

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

EIN: 52-2129453 Plan #001

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost **	(e) Current Value
*	Epsilon Systems Solutions, Inc.	Common Stock in Sponsor Company	$7,180,316	$7,180,316
*	Principal Mutual Life Insurance Company	Money Market Separate Account	$ -	$1,520,625
*	Principal Mutual Life Insurance Company	Bond and Mortgage Separate Account	$ -	$1,385,140
*	Principal Mutual Life Insurance Company	Large Cap S&P 500 Index Separate Accounts	$ -	$1,167,077
	Vanguard Group	Total Bond Market Index Fund	$ -	$ 973,398
*	Principal Mutual Life Insurance Company	Diversified Intl Separate Account	$ -	$ 954,315
*	Principal Mutual Life Insurance Company	Mid Cap Value III Separate Account	$ -	$ 933,632
*	Principal Mutual Life Insurance Company	Insurance Company General Guaranteed Interest Account	$ -	$ 819,098
*	Principal Mutual Life Insurance Company	Lifetime 2030 Separate Account	$ -	$ 712,984
	American Funds Service Company	Investment Company of America R3 Fund	$ -	$ 710,434
*	Principal Mutual Life Insurance Company	Large Cap Growth II Separate Account	$ -	$ 699,686
	Neuberger Berman Management	Partners Advisor Fund	$ -	$ 586,989
*	Principal Mutual Life Insurance Company	Lifetime 2020 Separate Account	$ -	$ 529,803
*	Principal Mutual Life Insurance Company	Small Cap S&P 600 Index Account	$ -	$ 516,119
*	Principal Mutual Life Insurance Company	Mid Cap S&P 400 Index Account	$ -	$ 358,924
*	Principal Mutual Life Insurance Company	Bond Emphasis Balanced Separate Account	$ -	$ 345,617

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

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

EIN: 52-2129453 Plan #001

December 31, 2011

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost **	(e) Current Value
*	Principal Mutual Life Insurance Company	Lifetime 2040 Separate Account	$ -	$ 315,486
*	Principal Mutual Life Insurance Company	Lifetime 2010 Separate Account	$ -	$ 246,815
	American Century Investments	Vista R Fund	$ -	$ 220,878
*	Principal Mutual Life Insurance Company	Lifetime 2050 Separate Account	$ -	$ 213,032
	Fidelity Investments	Advisor High Income Advantage T Fund	$ -	$ 192,996
*	Principal Mutual Life Insurance Company	Small Cap Growth Separate Account	$ -	$ 175,148
	Columbia Funds	Small Cap Value II R Fund	$ -	$ 154,694
	Vanguard Group	Total International Stock Index	$ -	$ 144,810
	American Funds Service Company	EuroPacific Growth R3 Fund	$ -	$ 136,723
	Columbia Funds	Value & Restructuring R Fund	$ -	$ 122,778
	Fidelity Investments	Advisor Leveraged Company Stock T Fund	$ -	$ 87,750
*	Epsilon Systems Solutions, Inc.	Money Market Accounts	$ 50,276	$ 50,276
*	Principal Mutual Life Insurance Company	Lifetime STR Separate Account	$ -	$ 42,325
*	Principal Mutual Life Insurance Company	U.S. Property Account	$ -	$ 39,307
*	Notes receivable from participants	4.25% – 8.50% per annum	$ -	$ 614,758

*Party in interest

** Cost omitted as allowed for participant directed transactions under an individual account plan.

Epsilon Systems Solutions, Inc.
401(k) Employee Stock Ownership Plan and Trust

Schedule H, line 4a – Schedule of Delinquent Participant Contributions

EIN: 52-2129453 Plan #001

	Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Total Fully Corrected Under VFCP and PTE 2002-51
Year Ended December 31, 2009	$ 2,171	$ -	$ 2,171
Year Ended December 31, 2008	$ 16,252	$ -	$ 16,252

Form **5558**
(Rev. June 2011)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File Certain Employee Plan Returns

▶ For Privacy Act and Paperwork Reduction Act Notice, see instructions.

OMB No. 1545-0212

File With IRS Only

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions)
EPSILON SYSTEMS SOLUTIONS, INC.
Number, street, and room or suite no. (If a P.O. box, see instructions)
9242 LIGHTWAVE AVE STE 100
City or town, state, and ZIP code
SAN DIEGO, CA 92123-6404

B Filer's identifying number (see instructions)
Employer identification number (EIN)
52 2129453
Social security number (SSN)

C	Plan name	Plan number	Plan year ending – MM	DD	YYYY
1	EPSILON SYSTEMS SOLUTIONS, INC. 401(K) EMPLOY	0 0 1	12	31	2011
2					
3					

Part II Extension of Time to File Form 5500 Series, and/or Form 8955-SSA

1 I request an extension of time until 10 / 15 / 2012 to file Form 5500 series. (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.

2 I request an extension of time until 10 / 15 / 2012 to file Form 8955-SSA (see instructions).
Note. A signature IS required if you are requesting an extension to file Form 8955-SSA.

The application **is automatically approved** to the date shown on line 1 and/or line 2 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 1 and/or line 2 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time to File Form 5330 *(see instructions)*

3 I request an extension of time until ___ / ___ / ___ to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) imposing the tax ▶ a

b Enter the payment amount attached ▶ b

c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date ▶ c

4 **State in detail why you need the extension**

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ▶ Date ▶ 7/17/12

SCHEDULE H, Line 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EPSILON SYSTEMS SOLUTIONS, INC. 401(K)
EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST
EIN 52 2129453
PLAN NUMBER 001
PLAN YEAR 01/01/2011 TO 12/31/2011

(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.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Insurance Company General GUARANTEED INTEREST	$0.00	$819,098.04
*	Principal Life Insurance Company	Pooled Separate Accounts MONEY MARKET SEP ACCT	$0.00	$1,520,624.60
*	Principal Life Insurance Company	Pooled Separate Accounts BOND AND MTG SEP ACCT	$0.00	$1,385,140.30
*	Principal Life Insurance Company	Pooled Separate Accounts U.S. PROPERTY SEP ACCT	$0.00	$39,307.07
*	Principal Life Insurance Company	Pooled Separate Accounts PRIN LIFETM STR INC SEP ACCT	$0.00	$42,327.74
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL LIFETM 2010 SEP ACCT	$0.00	$246,815.35
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL LIFETM 2020 SEP ACCT	$0.00	$529,803.01
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL LIFETM 2030 SEP ACCT	$0.00	$712,984.31
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL LIFETM 2040 SEP ACCT	$0.00	$315,485.95
*	Principal Life Insurance Company	Pooled Separate Accounts PRINCIPAL LIFETM 2050 SEP ACCT	$0.00	$213,031.66
*	Principal Life Insurance Company	Pooled Separate Accounts BOND EMPHASIS BAL SEP ACCT	$0.00	$345,616.87
*	Principal Life Insurance Company	Pooled Separate Accounts LARGECAP GROWTH II SEP ACCT	$0.00	$699,685.86
*	Principal Life Insurance Company	Pooled Separate Accounts LGCAP S&P 500 INDEX SEP ACCT	$0.00	$1,167,076.64

SCHEDULE H, Line 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EPSILON SYSTEMS SOLUTIONS, INC. 401(K)
EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST
EIN 52 2129453
PLAN NUMBER 001
PLAN YEAR 01/01/2011 TO 12/31/2011

(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.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts MIDCAP S&P 400 INDEX SEP ACCT	$0.00	$358,923.93
*	Principal Life Insurance Company	Pooled Separate Accounts SMALLCAP GROWTH SEPARATE ACCT	$0.00	$175,148.17
*	Principal Life Insurance Company	Pooled Separate Accounts SMALLCAP S&P 600 INDEX SA	$0.00	$516,119.02
*	Principal Life Insurance Company	Pooled Separate Accounts MIDCAP VALUE III SEPARATE ACCT	$0.00	$933,631.65
*	Principal Life Insurance Company	Pooled Separate Accounts DIVERSIFIED INTL SEP ACCT	$0.00	$954,314.58
	Fidelity Investments	Registered Investment Company FID ADV HIGH INC ADVANT T FUND	$0.00	$192,995.66
	Vanguard Group	Registered Investment Company VANGUARD TLT BD MKT IX INV FD	$0.00	$973,397.69
	American Funds Service Company	Registered Investment Company AM FDS INV CO OF AM R3 FUND	$0.00	$710,434.33
	Columbia Funds	Registered Investment Company COLUMBIA VAL & RESTRUCT R FD	$0.00	$122,778.14
	Neuberger Berman Management	Registered Investment Company NEUB BERM PARTNERS ADV FUND	$0.00	$586,988.86
	American Century Investments	Registered Investment Company AMERICAN CENTURY VISTA R FUND	$0.00	$220,878.08
	Columbia Funds	Registered Investment Company COLUMBIA SMCAP VALUE II R FUND	$0.00	$154,693.63
	Fidelity Investments	Registered Investment Company FIDELITY ADV LEV CO STK T FUND	$0.00	$87,748.20

SCHEDULE H, Line 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EPSILON SYSTEMS SOLUTIONS, INC. 401(K)
EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST
EIN 52 2129453
PLAN NUMBER 001
PLAN YEAR 01/01/2011 TO 12/31/2011

(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.	(D) Cost	(E) Current Value
	American Funds Service Company	Registered Investment Company AM FDS EURO PACIFIC GRTH R3 FD	$0.00	$136,723.11
	Vanguard Group	Registered Investment Company VANGUARD TOTAL INTL STK INDEX	$0.00	$144,809.86
	Epsilon Systems Solutions, Inc.	Employer Securint COMMON STOCK - EMPLOYER SECURITY	$0.00	$7,180,315.58
	Principal Bank	Interest Bearing Cash ESOP CASH - INTEREST BEARING CASH	$0.00	$50,276.40
	Participant Loans	Range of Interest Rates RATES RANGE FROM 4.25% TO 9.25%	$0.00	$614,758.00

SCHEDULE H, Line 4I-SCHEDULE OF ASSETS (HELD AT END OF YEAR)