Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 01/01/2003

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

ABC PROFESSIONAL TREE SERVICES

201 FLINT RIDGE ROAD
WEBSTER, TX 77598

2b Employer Identification Number (EIN) 76-0686297

2c Sponsor's telephone number 713-644-8808

2d Business code (see instructions) 561730

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	ROCIO JASSO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2012	ROCIO JASSO
	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")
ABC PROFESSIONAL TREE SERVICES

201 FLINT RIDGE ROAD
WEBSTER, TX 77598

3b Administrator's EIN
76-0686297

3c Administrator's telephone number
713-644-8808

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**	826
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**	611
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	30
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	641
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	641
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	82
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

A Name of plan	**B** Three-digit plan number (PN) ▶	
ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
ABC PROFESSIONAL TREE SERVICES	76-0686297	

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).. . . . . [X] 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

ALLIANCEBERNSTEIN L.P.

13-4064930

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

ALLIANZ GLOBAL INVESTORS DISTRIBUTO

1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

ALLIANZ GLOBAL INVESTORS DISTRIBUTO

1345 AVENUE OF THE AMERICAS
NEW YORK, NY 10105

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

AMERICAN CENTURY INVESTMENT SERVICE

44-0640487

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

DWS INVESTMENTS DISTRIBUTOR, INC.

36-3976708

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

FIDELITY DISTRIBUTORS CORP.

500 SALEM STREET
MAIL ZONE O3N
SMITHFIELD, RI 02917

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

FRANKLIN TEMPLETON DISTRIBUTORS, IN

100 FOUNTAIN PARKWAY
ST. PETERSBURG, FL 33716

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

FRED ALGER & COMPANY, INCORPORATED

13-2510833

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

JANUS DISTRIBUTORS, LLC

151 DETROIT STREET
DENVER, CO 80206

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

OPPENHEIMER FUNDS INC.

13-2527171

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

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

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

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

STATE STREET CORPORATION

04-1867445

(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?
21 99 28 52 15 64	DIRECTED TRUSTEE/CUSTODIA	0	Yes [X] No [ ]	Yes [X] No [ ]	1117	Yes [ ] No [X]

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

ADP

22-1467904

(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?
37 50 15 64	RECORD KEEPER	825	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

ADP BROKER-DEALER

22-3319984

(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?
60 59 49 99 63	RECORD KEEPER	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] 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
STATE STREET CORPORATION	99 52 64	1117

(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.
ADP 22-1467904	OTHER FEES INVESTMENT MANAGEMENT FEES PAID INDIRECTLY BY PLAN RECORDKEEPING FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLIANCEBERNSTEIN L.P. 13-4064930	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALLIANZ GLOBAL INVESTORS DISTRIBUTO 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00200 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMERICAN CENTURY INVESTMENT SERVICE 44-0640487	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DWS INVESTMENTS DISTRIBUTOR, INC. 36-3976708	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00350 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FIDELITY DISTRIBUTORS CORP. 500 SALEM STREET MAIL ZONE O3N SMITHFIELD, RI 02917	ANNUAL RATE 0.00500 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00050 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRANKLIN TEMPLETON DISTRIBUTORS, IN 100 FOUNTAIN PARKWAY ST. PETERSBURG, FL 33716	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	60 59 99	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FRED ALGER & COMPANY, INCORPORATED 13-2510833	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

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
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS DISTRIBUTORS, LLC 151 DETROIT STREET DENVER, CO 80206	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	63 60 59	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPPENHEIMER FUNDS INC. 13-2527171	ANNUAL RATE 0.00250 OF AVERAGE DAILY ASSETS

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
ADP BROKER-DEALER	99	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
STATE STREET CORPORATION 04-1867445	ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00780 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00620 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00670 OF AVERAGE DAILY ASSETS ANNUAL RATE 0.00870 OF AVERAGE DAILY ASSETS

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

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
ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ABC PROFESSIONAL TREE SERVICES

D Employer Identification Number (EIN)
76-0686297

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: SSGA CASH SERIES U.S. GOVT

b Name of sponsor of entity listed in (a): STATE STREET BANK & TRUST CO

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)
04-0025081-000	C	228266

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA LIFE SOLUTIONS INC & GR

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

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)
04-0025081-053	C	668

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA LIFE SOLUTIONS BALANCE GR

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

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)
04-0025081-055	C	5923

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA LIFE SOLUTIONS GROWTH

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

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)
04-0025081-056	C	29821

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P 500 INDEX FUND

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

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)
04-0025081-065	C	1753

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL SMALL CAP INDEX

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

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)
04-0025081-084	C	1483

a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA S & P MIDCAP INDEX

b Name of sponsor of entity listed in (a): STATE STREET BANK AND TRUST CO

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)
04-0025081-089	C	2677

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
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
ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ABC PROFESSIONAL TREE SERVICES

D Employer Identification Number (EIN)
76-0686297

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	150419	228266
(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)	47488	16905
(9) Value of interest in common/collective trusts	1c(9)	35035	42325
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	103215	130007
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	336157	417503
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	336157	417503

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)		
	(B) Participants	2a(1)(B)	132998	
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		132998
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	2019	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		2019
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	3692	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3692
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		90
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-17195
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		121604
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	36048	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		36048
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		3385
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	825	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		825
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		40258
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		81346
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: WEINSTEIN SPIRA & COMPANY (2) EIN: 74-2181616

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		2517
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) **4b**		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) **4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) **4d**		X	
e	Was this plan covered by a fidelity bond? **4e**	X		34000
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
ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ABC PROFESSIONAL TREE SERVICES

D Employer Identification Number (EIN)
76-0686297

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): 57-1198022

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):

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN

Houston, Texas

ANNUAL FINANCIAL REPORT

December 31, 2011

WEINSTEIN SPIRA & COMPANY

Certified Public Accountants
and Business Advisors

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All other schedules listed by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted, as they are not applicable or required.

WEINSTEIN SPIRA & COMPANY

Certified Public Accountants
and Business Advisors

Independent Auditors' Report

October 10, 2012

Plan Administrator
ABC Professional Tree Services, Inc. 401(k) Plan
Houston, Texas

We were engaged to audit the accompanying Statements of Net Assets Available for Benefits of the ABC Professional Tree Services, Inc. 401(k) Plan as of December 31, 2011 and 2010, the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2011, the supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2011, and the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

Weinstein Spira & Company, P.C.

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email@weinsteinspira.com • www.weinsteinspira.com
A Member of AGN International, Ltd.
A worldwide association of separate and independent accounting and consulting firms.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2011	2010
ASSETS		
Investments, at Fair Value:		
Money market fund		$ 150,419
Mutual funds	$ **130,007**	103,215
Common/collective trust funds	**270,591**	35,035
	400,598	288,669
Receivables:		
Employee contributions	**6,259**	5,327
Notes receivable from participants	**25,574**	52,772
	432,431	346,768
LIABILITIES		
Refund of Excess Contributions	**15,403**	
Payable to Plan Sponsor		8,017
Net Assets Available for Benefits	$ **417,028**	$ 338,751

See independent auditors' report and accompanying notes to financial statements.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2011

Contributions - Employee	$	117,414
Investment Income (Loss):		
Interest and dividends		3,692
Net depreciation in fair value of investments		(7,975)
Net Investment Loss		(4,283)
Interest Income on Notes Receivable from Participants		2,019
Benefit Payments		(36,048)
Administrative Expenses		(825)
Net Increase in Net Assets Available for Benefits		78,277
Net Assets Available for Benefits - Beginning of Year		338,751
Net Assets Available for Benefits - End of Year	$	417,028

See independent auditors' report and accompanying notes to financial statements.

Note 1 - Plan Description

The following brief description of the ABC Professional Tree Services, Inc. 401(k) Plan (the Plan) is provided for general information only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan covering employees of ABC Professional Tree Services, Inc. (the Company and the Plan Administrator) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan was adopted by the Company on January 1, 2003 and amended and restated January 1, 2010. State Street Bank and Trust Company is the trustee of the Plan.

Eligibility

The Plan is provided for all eligible employees of the Company. All employees, excluding those covered by a collective bargaining agreement or other defined exclusions, may participate in the Plan so long as they have completed the appropriate eligibility service period of one year. A year of service is considered to be 1,000 hours of service during a 12 consecutive month period. The Plan includes a savings feature designed to permit the employee and the Company to contribute to the Plan, at amounts allowable under Section 401(k) of the Internal Revenue Code (IRC).

Contributions

Upon satisfying the eligibility requirements, participants may defer a fixed dollar amount or a percentage between 1% and 90% of their compensation, as defined, subject to amounts allowed under the IRC. In addition, eligible employees who have attained age 50 before the close of the Plan year are eligible to make catch-up contributions subject to the limitations under the IRC.

The Company may make discretionary matching contributions as a percentage of the participant's deferrals. The Company may also make discretionary nonelective contributions. There were no discretionary matching contributions or discretionary nonelective contributions for the year ended December 31, 2011.

Vesting

Participants are fully vested at all times in their contributions, plus actual earnings thereon. Employer discretionary matching contributions and discretionary nonelective contributions vest 20% after two years of service and in increments of 20% for each additional year of service, with the participant being fully vested after six years.

Forfeitures

Forfeitures attributable to the nonvested matching contributions and nonelective contributions made by the Company may be used to pay administrative expenses of the Plan or to reduce future employer contributions. There was no balance in the forfeiture account at December 31, 2011 and 2010.

Participant Accounts

Separate accounts are maintained for each participant. Under the Plan, earnings and losses are allocated daily to the participants' accounts according to an allocation formula provided in the Plan document.

Upon enrollment in the Plan, a participant may direct the trustee with regard to the investment of his or her account balances. Participants may change their investment options daily.

Notes Receivable from Participants

Notes receivable from participants are loans to participants secured by the vested portion of their accounts as prescribed in the Plan document. Interest rates are based upon the Wall Street Journal prime rate plus 2% at the date of issuance and range from 5.25% to 10.25%. The loans are repaid through payroll deductions. A participant may not have more than one loan outstanding at any time. Loans issued are no less than $500, with a maximum value limited to the lesser of $50,000 or one-half of the participant's vested balance. Loan terms are limited to five years unless for the purchase of a principal residence which could then be extended to thirty years.

Payment of Benefits

Distributions may be made to participants or their beneficiaries upon termination of employment, retirement, disability or death. In-service distributions are allowed for participants who have reached the age of 59½. Additionally, hardship withdrawals may be made to active participants. Upon withdrawal from the Plan or termination of employment, participants may be subject to federal income tax on contributions and income earned.

Note 2 - Accounting Policies

Basis of Accounting

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

Investment Valuation and Income Recognition

Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date. Net depreciation in the fair value of investments includes realized gains and losses on investments sold during the year as well as appreciation and depreciation of the investments held at the end of the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Notes receivable from participants for which repayments are not received are placed into default at the end of the calendar quarter following the quarter in which payment is not received by the Plan, and such defaults are reflected as distributions based upon the terms of the Plan document.

Refund of Excess Contributions

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions.

Benefit Payments

Benefits are recorded when paid.

Administrative Expenses

Fees and administrative expenses not paid by the Company are charged to and paid by the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan provides for investments in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

Subsequent Events

The Plan Administrator evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 10, 2012, which is the date the financial statements were available to be issued.

Note 3 - Information Certified by Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator has obtained a certification from the trustee of the Plan that all of the information provided is complete and accurate. Information included in the accompanying financial statements and accompanying notes to the financial statements as to investments, notes receivable from participants, investment income and loss, interest income on notes receivable from participants, and all the related information in the supplemental schedule of assets (held at end of year) is presented in reliance solely upon this certification.

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

Note 4 - Fair Value Measurements

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) Section 820, *Fair Value Measurements and Disclosures* provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Money Market Fund and Mutual Funds: These funds are valued at their net asset values (NAV), based upon quoted market prices.

Common/Collective Trust Funds: These funds are valued at their NAV as determined by the issuer and are based upon the quoted market prices of the underlying investments, when available.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value measurements:

	Fair Value Measurements at December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobserv-able Inputs Level 3	Total
Mutual funds:				
Blend fund	$ 3,457			$ 3,457
Value funds	12,566			12,566
International funds	9,883			9,883
Growth funds	35,932			35,932
Fixed income funds	68,169			68,169
Total mutual funds	130,007			130,007
Common/collective trust funds:				
Index funds (a)		$ 5,913		5,913
Risk based funds (b)		36,412		36,412
Money market fund (c)		228,266		228,266
Total common/collective trust funds		270,591		270,591
Total investments at fair value	$ 130,007	$ 270,591		$ 400,598

	Fair Value Measurements at December 31, 2010			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobserv-able Inputs Level 3	Total
Money market fund	$ 150,419			$ 150,419
Mutual funds:				
International	43,009			43,009
Growth	46,918			46,918
Fixed income	13,288			13,288
Total mutual funds	103,215			103,215
Common/collective trust funds:				
Index funds (a)		$ 3,810		3,810
Risk based funds (b)		31,225		31,225
Total common/collective trust funds		35,035		35,035
Total investments at fair value	$ 253,634	$ 35,035		$ 288,669

The investment in the money market fund was moved from interest-bearing cash (Level 1) to a common/collective trust fund (Level 2) during the year ended December 31, 2011.

In accordance with the fair value measurements and disclosure guidance, the following information is provided for the common/collective trust funds that calculate NAV as of December 31, 2011 and 2010:

(a) The strategy of index fund investments is to replicate the total return of a particular index such as the Russell 2000 Index, the S&P 500 Index and S&P Midcap 400 Index.

(b) The strategy of risk based fund investments is to seek both income and long-term growth of capital through diversification in various funds.

(c) The strategy of the money market fund investment is to offer safety of principal and a competitive yield by investing in securities issued by the U.S. government.

The common/collective trust funds are valued on a daily basis and can be redeemed immediately at the stated NAV. As of December 31, 2011 and 2010, there were no unfunded commitments.

Note 5 - Investments

Individual investments that represent 5% or more of net assets available for benefits are as follows:

December 31, 2011		
Investments, at Fair Value:		
SSgA Cash Series U.S. Government Fund Class L	$	228,266
PIMCO Total Return Fund Class A		36,428
DWS Global High Income Plus Fund Class S		31,741
SSgA Life Solutions Growth Fund		29,821
Fidelity Advisor Equity Growth Fund Class T		27,863
December 31, 2010		
Investments, at Fair Value:		
SSgA Government Money Market Fund	$	150,419
Janus Overseas Fund		32,789
SSgA Life Solutions Growth Fund		24,216

During 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	For the Year Ended December 31, 2011
Mutual funds	$ (8,065)
Common/collective trust funds	90
	$ (7,975)

Note 6 - Plan Termination

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

Note 7 - Tax Status

The Company adopted a prototype non-standardized profit sharing plan. The prototype plan received its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The prototype plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan, through its adoption of the prototype plan, is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011 and 2010, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The prior three tax years are subject to income tax examinations by taxing authorities.

Note 8 - Party-in-Interest Transactions

The Plan engages in investment transactions with funds managed by an affiliate of the trustee, a party-in-interest with respect to the Plan. These transactions qualify as party-in-interest transactions and are covered by an exemption from the "prohibited transaction" provisions of ERISA and the IRC.

Note 9 - Nonexempt Party-in-Interest Transactions

As reported on the Form 5500, Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, for the year ended December 31, 2010, $1,128 of participant contributions and $1,389 of loan repayments were not remitted to the Plan within the time frame specified by the Department of Labor, thus constituting nonexempt transactions between the Plan and the Company. The Company is in the process of correcting these untimely remittances with lost earnings.

Note 10 - Reconciliation of Financial Statements to Form 5500

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

	December 31,	
	2011	2010
Net assets available for benefits per the financial statements	**$ 417,028**	$ 338,751
Add: Refund of excess contributions	**15,403**	
Add: Other liabilities		8,017
Less: Employee contributions receivable	**(6,259)**	(5,327)
Less: Accumulated deemed distributions to participants	**(8,669)**	(5,284)
Net assets per the Form 5500	**$ 417,503**	$ 336,157

The following is a reconciliation of the net increase per the financial statements to the net income per the Form 5500 for the year ended December 31, 2011:

Net increase per the financial statements	$	78,277
Employee contributions receivable - December 31, 2010		5,327
Return of contributions to Plan Sponsor		(8,017)
Refund of excess contributions from 2011		15,403
Employee contributions receivable - December 31, 2011		(6,259)
Change in accumulated deemed distributions to participants		(3,385)
Net income per the Form 5500	$	81,346

SUPPLEMENTARY INFORMATION

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
PLAN SPONSOR'S EIN: 76-0686297
PLAN NUMBER: 001
SCHEDULE H, LINE 4a - SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2011

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,128	$ 1,128			

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Loan Repayments Transferred Late to Plan	Loan Repayments Not Corrected	Loan Repayments Corrected Outside VFCP	Loan Repayments Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,389	$ 1,389			

For the year ended December 31, 2010, there were unintentional delays by the Company in submitting $1,128 of participant contributions and $1,389 of loan repayments to the Plan. The Company is in the process of correcting these untimely remittances with lost earnings.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
PLAN SPONSOR'S EIN: 76-0686297
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2011

	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
		Mutual Funds	
	Alger Funds	Alger Mid Cap Growth Institutional Fund Class I	$ 3,898
	Alger Funds	Alger Small Cap Growth Institutional Fund Class I	823
	AllianceBernstein Investments	AllianceBernstein Growth & Income Fund Class A	3,153
	Allianz Global Investors	PIMCO Total Return Fund Class A	36,428
	Allianz Global Investors	Allianz NFJ Small Cap Value Fund Class A	4,914
	American Century Investments	American Century International Growth Fund Class Adv	2,649
	DWS Investments	DWS Global High Income Plus Fund Class S	31,741
	DWS Investments	DWS Large Cap Value Fund Class A	4,499
	Fidelity Investments	Fidelity Advisor Equity Growth Fund Class T	27,863
	Franklin Templeton Investments	Franklin Rising Dividends Fund Class A	3,457
	Janus Funds	Janus Overseas Fund - S	7,234
	Oppenheimer Funds Distributor, Inc.	Oppenheimer Capital Appreciation Fund Class A	3,348
			130,007
		Common/Collective Trust Funds	
*	State Street Global Advisors	SSgA Cash Series U.S. Government Fund Class L	228,266
*	State Street Global Advisors	SSgA Life Solutions Balanced Growth Fund	5,923
*	State Street Global Advisors	SSgA Life Solutions Growth Fund	29,821
*	State Street Global Advisors	SSgA Life Solutions Income & Growth Fund	668
*	State Street Global Advisors	SSgA Russell Small Cap Index Fund	1,483
*	State Street Global Advisors	SSgA S&P 500 Index Fund	1,753
*	State Street Global Advisors	SSgA S&P 400 Midcap Index Fund	2,677
			270,591
		Participant Loans	
*	Participant Loans	Interest rates ranging from 5.25% to 10.25%	25,574
			$ 426,172

* Indicates a party-in-interest

This schedule has been prepared from information certified by
State Street Bank and Trust Company as complete and accurate.

Schedule C, Line 2(h) Formula Description

For those service providers listed on Line 2 for which Line 2(h) has been checked "yes":

For a description of indirect compensation received by service providers listed on Line 2 that was disclosed as a formula, please see Line 3(e). Please note: If indirect compensation disclosed as a formula was received by a service provider from more than one source, there will be multiple Lines 3(e) for that service provider.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN

Houston, Texas

ANNUAL FINANCIAL REPORT

December 31, 2011

WEINSTEIN SPIRA & COMPANY

Certified Public Accountants
and Business Advisors

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Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	15

All other schedules listed by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 are omitted, as they are not applicable or required.

WEINSTEIN SPIRA & COMPANY

Certified Public Accountants
and Business Advisors

Independent Auditors' Report

October 10, 2012

Plan Administrator
ABC Professional Tree Services, Inc. 401(k) Plan
Houston, Texas

We were engaged to audit the accompanying Statements of Net Assets Available for Benefits of the ABC Professional Tree Services, Inc. 401(k) Plan as of December 31, 2011 and 2010, the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2011, the supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions for the year ended December 31, 2011, and the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2011. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by State Street Bank and Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2011 and 2010 and for the year ended December 31, 2011, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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

Weinstein Spira & Company, P.C.

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A Member of AGN International, Ltd.
A worldwide association of separate and independent accounting and consulting firms.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2011	2010
ASSETS		
Investments, at Fair Value:		
Money market fund		$ 150,419
Mutual funds	$ **130,007**	103,215
Common/collective trust funds	**270,591**	35,035
	400,598	288,669
Receivables:		
Employee contributions	**6,259**	5,327
Notes receivable from participants	**25,574**	52,772
	432,431	346,768
LIABILITIES		
Refund of Excess Contributions	**15,403**	
Payable to Plan Sponsor		8,017
Net Assets Available for Benefits	$ **417,028**	$ 338,751

See independent auditors' report and accompanying notes to financial statements.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2011

Contributions - Employee	$	117,414
Investment Income (Loss):		
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Benefit Payments		(36,048)
Administrative Expenses		(825)
Net Increase in Net Assets Available for Benefits		78,277
Net Assets Available for Benefits - Beginning of Year		338,751
Net Assets Available for Benefits - End of Year	$	417,028

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Contributions

Upon satisfying the eligibility requirements, participants may defer a fixed dollar amount or a percentage between 1% and 90% of their compensation, as defined, subject to amounts allowed under the IRC. In addition, eligible employees who have attained age 50 before the close of the Plan year are eligible to make catch-up contributions subject to the limitations under the IRC.

The Company may make discretionary matching contributions as a percentage of the participant's deferrals. The Company may also make discretionary nonelective contributions. There were no discretionary matching contributions or discretionary nonelective contributions for the year ended December 31, 2011.

Vesting

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Forfeitures

Forfeitures attributable to the nonvested matching contributions and nonelective contributions made by the Company may be used to pay administrative expenses of the Plan or to reduce future employer contributions. There was no balance in the forfeiture account at December 31, 2011 and 2010.

Participant Accounts

Separate accounts are maintained for each participant. Under the Plan, earnings and losses are allocated daily to the participants' accounts according to an allocation formula provided in the Plan document.

Upon enrollment in the Plan, a participant may direct the trustee with regard to the investment of his or her account balances. Participants may change their investment options daily.

Notes Receivable from Participants

Notes receivable from participants are loans to participants secured by the vested portion of their accounts as prescribed in the Plan document. Interest rates are based upon the Wall Street Journal prime rate plus 2% at the date of issuance and range from 5.25% to 10.25%. The loans are repaid through payroll deductions. A participant may not have more than one loan outstanding at any time. Loans issued are no less than $500, with a maximum value limited to the lesser of $50,000 or one-half of the participant's vested balance. Loan terms are limited to five years unless for the purchase of a principal residence which could then be extended to thirty years.

Payment of Benefits

Distributions may be made to participants or their beneficiaries upon termination of employment, retirement, disability or death. In-service distributions are allowed for participants who have reached the age of 59½. Additionally, hardship withdrawals may be made to active participants. Upon withdrawal from the Plan or termination of employment, participants may be subject to federal income tax on contributions and income earned.

Note 2 - Accounting Policies

Basis of Accounting

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Refund of Excess Contributions

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions.

Benefit Payments

Benefits are recorded when paid.

Administrative Expenses

Fees and administrative expenses not paid by the Company are charged to and paid by the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan provides for investments in various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

Subsequent Events

The Plan Administrator evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 10, 2012, which is the date the financial statements were available to be issued.

Note 3 - Information Certified by Plan's Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator has obtained a certification from the trustee of the Plan that all of the information provided is complete and accurate. Information included in the accompanying financial statements and accompanying notes to the financial statements as to investments, notes receivable from participants, investment income and loss, interest income on notes receivable from participants, and all the related information in the supplemental schedule of assets (held at end of year) is presented in reliance solely upon this certification.

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

Note 4 - Fair Value Measurements

The Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) Section 820, *Fair Value Measurements and Disclosures* provides a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

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

Money Market Fund and Mutual Funds: These funds are valued at their net asset values (NAV), based upon quoted market prices.

Common/Collective Trust Funds: These funds are valued at their NAV as determined by the issuer and are based upon the quoted market prices of the underlying investments, when available.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value measurements:

	Fair Value Measurements at December 31, 2011			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobserv-able Inputs Level 3	Total
Mutual funds:				
Blend fund	$ 3,457			$ 3,457
Value funds	12,566			12,566
International funds	9,883			9,883
Growth funds	35,932			35,932
Fixed income funds	68,169			68,169
Total mutual funds	130,007			130,007
Common/collective trust funds:				
Index funds (a)		$ 5,913		5,913
Risk based funds (b)		36,412		36,412
Money market fund (c)		228,266		228,266
Total common/collective trust funds		270,591		270,591
Total investments at fair value	$ 130,007	$ 270,591		$ 400,598

	Fair Value Measurements at December 31, 2010			
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobserv-able Inputs Level 3	Total
Money market fund	$ 150,419			$ 150,419
Mutual funds:				
International	43,009			43,009
Growth	46,918			46,918
Fixed income	13,288			13,288
Total mutual funds	103,215			103,215
Common/collective trust funds:				
Index funds (a)		$ 3,810		3,810
Risk based funds (b)		31,225		31,225
Total common/collective trust funds		35,035		35,035
Total investments at fair value	$ 253,634	$ 35,035		$ 288,669

The investment in the money market fund was moved from interest-bearing cash (Level 1) to a common/collective trust fund (Level 2) during the year ended December 31, 2011.

In accordance with the fair value measurements and disclosure guidance, the following information is provided for the common/collective trust funds that calculate NAV as of December 31, 2011 and 2010:

(a) The strategy of index fund investments is to replicate the total return of a particular index such as the Russell 2000 Index, the S&P 500 Index and S&P Midcap 400 Index.

(b) The strategy of risk based fund investments is to seek both income and long-term growth of capital through diversification in various funds.

(c) The strategy of the money market fund investment is to offer safety of principal and a competitive yield by investing in securities issued by the U.S. government.

The common/collective trust funds are valued on a daily basis and can be redeemed immediately at the stated NAV. As of December 31, 2011 and 2010, there were no unfunded commitments.

Note 5 - Investments

Individual investments that represent 5% or more of net assets available for benefits are as follows:

December 31, 2011		
Investments, at Fair Value:		
SSgA Cash Series U.S. Government Fund Class L	$	228,266
PIMCO Total Return Fund Class A		36,428
DWS Global High Income Plus Fund Class S		31,741
SSgA Life Solutions Growth Fund		29,821
Fidelity Advisor Equity Growth Fund Class T		27,863
December 31, 2010		
Investments, at Fair Value:		
SSgA Government Money Market Fund	$	150,419
Janus Overseas Fund		32,789
SSgA Life Solutions Growth Fund		24,216

During 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	For the Year Ended December 31, 2011
Mutual funds	$ (8,065)
Common/collective trust funds	90
	$ (7,975)

Note 6 - Plan Termination

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

Note 7 - Tax Status

The Company adopted a prototype non-standardized profit sharing plan. The prototype plan received its latest determination letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the IRC. The prototype plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan, through its adoption of the prototype plan, is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2011 and 2010, there were no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The prior three tax years are subject to income tax examinations by taxing authorities.

Note 8 - Party-in-Interest Transactions

The Plan engages in investment transactions with funds managed by an affiliate of the trustee, a party-in-interest with respect to the Plan. These transactions qualify as party-in-interest transactions and are covered by an exemption from the "prohibited transaction" provisions of ERISA and the IRC.

Note 9 - Nonexempt Party-in-Interest Transactions

As reported on the Form 5500, Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, for the year ended December 31, 2010, $1,128 of participant contributions and $1,389 of loan repayments were not remitted to the Plan within the time frame specified by the Department of Labor, thus constituting nonexempt transactions between the Plan and the Company. The Company is in the process of correcting these untimely remittances with lost earnings.

Note 10 - Reconciliation of Financial Statements to Form 5500

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

	December 31,	
	2011	2010
Net assets available for benefits per the financial statements	**$ 417,028**	$ 338,751
Add: Refund of excess contributions	**15,403**	
Add: Other liabilities		8,017
Less: Employee contributions receivable	**(6,259)**	(5,327)
Less: Accumulated deemed distributions to participants	**(8,669)**	(5,284)
Net assets per the Form 5500	**$ 417,503**	$ 336,157

The following is a reconciliation of the net increase per the financial statements to the net income per the Form 5500 for the year ended December 31, 2011:

Net increase per the financial statements	$	78,277
Employee contributions receivable - December 31, 2010		5,327
Return of contributions to Plan Sponsor		(8,017)
Refund of excess contributions from 2011		15,403
Employee contributions receivable - December 31, 2011		(6,259)
Change in accumulated deemed distributions to participants		(3,385)
Net income per the Form 5500	$	81,346

SUPPLEMENTARY INFORMATION

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
PLAN SPONSOR'S EIN: 76-0686297
PLAN NUMBER: 001
SCHEDULE H, LINE 4a - SCHEDULE OF
DELINQUENT PARTICIPANT CONTRIBUTIONS
For the Year Ended December 31, 2011

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,128	$ 1,128			

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Loan Repayments Transferred Late to Plan	Loan Repayments Not Corrected	Loan Repayments Corrected Outside VFCP	Loan Repayments Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
$ 1,389	$ 1,389			

For the year ended December 31, 2010, there were unintentional delays by the Company in submitting $1,128 of participant contributions and $1,389 of loan repayments to the Plan. The Company is in the process of correcting these untimely remittances with lost earnings.

ABC PROFESSIONAL TREE SERVICES, INC. 401(K) PLAN
PLAN SPONSOR'S EIN: 76-0686297
PLAN NUMBER: 001
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2011

	(a) (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
		Mutual Funds	
	Alger Funds	Alger Mid Cap Growth Institutional Fund Class I	$ 3,898
	Alger Funds	Alger Small Cap Growth Institutional Fund Class I	823
	AllianceBernstein Investments	AllianceBernstein Growth & Income Fund Class A	3,153
	Allianz Global Investors	PIMCO Total Return Fund Class A	36,428
	Allianz Global Investors	Allianz NFJ Small Cap Value Fund Class A	4,914
	American Century Investments	American Century International Growth Fund Class Adv	2,649
	DWS Investments	DWS Global High Income Plus Fund Class S	31,741
	DWS Investments	DWS Large Cap Value Fund Class A	4,499
	Fidelity Investments	Fidelity Advisor Equity Growth Fund Class T	27,863
	Franklin Templeton Investments	Franklin Rising Dividends Fund Class A	3,457
	Janus Funds	Janus Overseas Fund - S	7,234
	Oppenheimer Funds Distributor, Inc.	Oppenheimer Capital Appreciation Fund Class A	3,348
			130,007
		Common/Collective Trust Funds	
*	State Street Global Advisors	SSgA Cash Series U.S. Government Fund Class L	228,266
*	State Street Global Advisors	SSgA Life Solutions Balanced Growth Fund	5,923
*	State Street Global Advisors	SSgA Life Solutions Growth Fund	29,821
*	State Street Global Advisors	SSgA Life Solutions Income & Growth Fund	668
*	State Street Global Advisors	SSgA Russell Small Cap Index Fund	1,483
*	State Street Global Advisors	SSgA S&P 500 Index Fund	1,753
*	State Street Global Advisors	SSgA S&P 400 Midcap Index Fund	2,677
			270,591
		Participant Loans	
*	Participant Loans	Interest rates ranging from 5.25% to 10.25%	25,574
			$ 426,172

* Indicates a party-in-interest

This schedule has been prepared from information certified by
State Street Bank and Trust Company as complete and accurate.

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN **EIN:** 76-0686297

Plan Sponsor's Name ABC PROFESSIONAL TREE SERVICES **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ALLIANCEBER GROWTH AND INC - A	REGISTERED INVESTMENT COMPANY		3,153
	ALGER SMALL CAP GROWTH INSTL-I	REGISTERED INVESTMENT COMPANY		823
	DWS LARGE CAP VALUE FUND-A	REGISTERED INVESTMENT COMPANY		4,499
	FIDELITY ADV EQUITY GROWTH - T	REGISTERED INVESTMENT COMPANY		27,863
	ALGER MID CAP GROWTH INSTL - I	REGISTERED INVESTMENT COMPANY		3,898
	OPPENHEIMER CAPITAL APPREC - A	REGISTERED INVESTMENT COMPANY		3,348
	PIMCO TOTAL RETURN FUND - A	REGISTERED INVESTMENT COMPANY		36,428

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN **EIN:** 76-0686297

Plan Sponsor's Name ABC PROFESSIONAL TREE SERVICES **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	ALLIANZ NFJ SMALL-CAP VALUE -A	REGISTERED INVESTMENT COMPANY		4,914
	FRANKLIN RISING DIVIDENDS - A	REGISTERED INVESTMENT COMPANY		3,456
	AMER CENT GLOB GRTH - A	REGISTERED INVESTMENT COMPANY		2,648
	JANUS OVERSEAS FUND - S	REGISTERED INVESTMENT COMPANY		7,234
	DWS GLOBAL HIGH INCOME S	REGISTERED INVESTMENT COMPANY		31,740
	PARTICIPANT LOANS	INTEREST RATES (5.25% TO 10.25%)		16,973
	SSGA CASH SERIES U.S. GOVT	COMMON/COLLECTIVE TRUST		228,266

Attachment to 2011 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name ABC PROFESSIONAL TREE SERVICES INC. 401(K) PLAN **EIN:** 76-0686297

Plan Sponsor's Name ABC PROFESSIONAL TREE SERVICES **PN:** 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	SSGA LIFE SOLUTIONS INC & GR	COMMON/COLLECTIVE TRUST		668
	SSGA LIFE SOLUTIONS BALANCE GR	COMMON/COLLECTIVE TRUST		5,923
	SSGA LIFE SOLUTIONS GROWTH	COMMON/COLLECTIVE TRUST		29,821
	SSGA S & P 500 INDEX FUND	COMMON/COLLECTIVE TRUST		1,753
	SSGA RUSSELL SMALL CAP INDEX	COMMON/COLLECTIVE TRUST		1,483
	SSGA S & P MIDCAP INDEX	COMMON/COLLECTIVE TRUST		2,677