Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2011

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1994

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

CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

1215 E HILLSBORO BOULEVARD
DEERFIELD BEACH, FL 33441

2b Employer Identification Number (EIN) 59-6058179

2c Sponsor's telephone number 954-571-2546

2d Business code (see instructions) 531190

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.	10/24/2012	ALVIN JOHN TIGHT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

1215 E HILLSBORO BOULEVARD
DEERFIELD BEACH, FL 33441

3b Administrator's EIN
59-6058179

3c Administrator's telephone number
954-571-2546

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**	618
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**	660
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	7
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	667
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	667
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	98
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

D Employer Identification Number (EIN)
59-6058179

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

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

1 Coverage Information:

(a) Name of insurance carrier
UNITED OF OMAHA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year (f) From	Policy or contract year (g) To
47-0322111	69868	15805	98	07/01/2011	12/31/2011

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
25363	18556

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
AXA NETWORK LLC
4251 CRUMS MILL RD
HARRISBURG, PA 17112-2824

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
25363			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
HOREVITZ, MARK
121 E COMMERCIAL BLVD
FT LAUDERDALE, FL 33334-1623

(b) Amount of sales and base commissions paid	Fees and other commissions paid (c) Amount	Fees and other commissions paid (d) Purpose	(e) Organization code
	17396	MRKT. FEES	3

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

401K COACH

330 WHITNEY AVE
STE 610
HOLYOKE, MA 01040-2788

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	1160	MRKT. FEES	3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	446950
5	Current value of plan's interest under this contract in separate accounts at year end	5	1685690

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			7b	0
c	Additions: (1) Contributions deposited during the year	7c(1)	2339723		
	(2) Dividends and credits	7c(2)	0		
	(3) Interest credited during the year	7c(3)	1632		
	(4) Transferred from separate account	7c(4)	1228316		
	(5) Other (specify below)	7c(5)	0		
	▶				
	(6) Total additions			7c(6)	3569671
d	Total of balance and additions (add **b** and **c(6)**).			7d	3569671
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	101259		
	(2) Administration charge made by carrier	7e(2)	0		
	(3) Transferred to separate account	7e(3)	3021462		
	(4) Other (specify below)	7e(4)	0		
	▶				
	(5) Total deductions			7e(5)	3122721
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	446950

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

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

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

2011

This Form is Open to Public Inspection

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

A Name of plan
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

D Employer Identification Number (EIN)
59-6058179

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

1 Coverage Information:

(a) Name of insurance carrier
THE GUARDIAN INSURANCE & ANNUITY COMPANY, INC.

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	**(g)** To
13-2656036	78778	670132	0	01/01/2011	12/31/2011

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

b	Balance at the end of the previous year			7b	194007
c	Additions: (1) Contributions deposited during the year	7c(1)			
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)			
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶	7c(5)			
	(6) Total additions			7c(6)	0
d	Total of balance and additions (add **b** and **c(6)**).			7d	194007
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)			
	(2) Administration charge made by carrier	7e(2)			
	(3) Transferred to separate account	7e(3)			
	(4) Other (specify below)	7e(4)	194007		
	▶ TRANSFERRED TO OTHER INVESTMENTS				
	(5) Total deductions			7e(5)	194007
f	Balance at the end of the current year (subtract **e(5)** from **d**)			7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

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

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

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

A Name of plan
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

D Employer Identification Number (EIN)
59-6058179

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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(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)

UNITED OF OMAHA

47-0322111

(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?
50 52 59 37 99	INVESTMENT COMPANY	825	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

MUTUAL OF OMAHA

47-0246511

(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?
49 67	INVESTMENT COMPANY	0	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
MUTUAL OF OMAHA	49	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.
STADION MONEY MANAGEMENT 58-2099805	7.5-35 BASIS POINTS (0.075%- 0.35%) OF THE ANNUAL STADION MANAGEMENT FEE.

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

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
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

D Employer Identification Number (EIN)
59-6058179

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: BENEFIT STADION CONSERVATIVE ETF TR

b Name of sponsor of entity listed in (a): BENEFIT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
43-0995254-012	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: BENEFIT STADION MODERATE ETF TRUST

b Name of sponsor of entity listed in (a): BENEFIT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103 12 IE at end of year (see instructions)
43-0995254-014	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: BENEFIT STADION GROWTH ETF TRUST

b Name of sponsor of entity listed in (a): BENEFIT TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
43-0995254-013	C	0

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0337987-106	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: S&P 500 INDEX SECURITIES LENDING FD

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0337987-107	C	0

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

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0337987-108	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL INDEX SECURITIES LEND

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
90-0337987-104	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: US BOND INDEX SECURITIES LENDING FD

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

c EIN-PN 90-0337987-105	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: GUARDIAN ADVANTAGE-SEPERATE ACCT L

b Name of sponsor of entity listed in (a): THE GUARDIAN INSURANCE & ANNUITY CO.

c EIN-PN 13-2656036-000	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: UNITED OF OMAHA SEPERATE ACCOUNTS K

b Name of sponsor of entity listed in (a): UNITED OF OMAHA LIFE INS CO

c EIN-PN 43-1795138-001	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1685690

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
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

D Employer Identification Number (EIN)
59-6058179

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)	14196	
(3) Other	1b(3)	3046	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(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)	97629	76197
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1890009	1685690
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	194007	446942
(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	2198887	2208829
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	94	
k Total liabilities (add all amounts in lines 1g through1j)	1k	94	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	2198793	2208829

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)	201146	
(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)		201146
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)	5654	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		5654
(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)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-52286
(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)		
c Other income	2c		1624
d Total income. Add all **income** amounts in column (b) and enter total	2d		156138
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	140291	
(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)		140291
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	4168	
(3) Investment advisory and management fees	2i(3)	1643	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		5811
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		146102
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		10036
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: GRAU & ASSOCIATES (2) EIN: 20-2067322

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)			
	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
	4d		X	
e	Was this plan covered by a fidelity bond?			
	4e	X		750000
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	X		

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

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

5b(1) Name of plan(s)	**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
CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC

D Employer Identification Number (EIN)
59-6058179

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): 75-3182674

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):

CPM & ROSEMURGY PROPERTIES
401(k) RETIREMENT PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2011 AND 2010

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INDEPENDENT AUDITOR'S REPORT

To the Trustees of
CPM & Rosemurgy Properties 401(k) Retirement Plan

We were engaged to audit the financial statements of CPM & Rosemurgy Properties 401(k) Retirement Plan (the "Plan") as of December 31, 2011 and 2010, and for the years then ended, and the supplemental schedules as of and for the year ended December 31, 2011, as listed in the accompanying table of contents. 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 5, which was certified by Guardian Insurance & Annuity Company, Inc., the predecessor Custodian of the Plan, and United of Omaha Life Insurance Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan administrator that Guardian Insurance & Annuity Company, Inc., the predecessor Custodian of the Plan, held the Plan's assets and executed investment transactions from January 1, 2011 to July 8, 2011, and that United of Omaha Life Insurance Company, the Custodian of the Plan, held the Plan's investment assets and executed investment transactions from July 8, 2011 to December 31, 2011. The Plan administrator has obtained certifications from the predecessor Custodian as of and for the years ended December 31, 2011 and 2010, and the Custodian as of and for the year ended December 31, 2011, that the information provided to the Plan administrator by the predecessor Custodian and Custodian is complete and accurate.

The supplemental Schedule H, line 4i – Schedule of Assets Held at End of Year does not disclose that the Plan has loans to participants, which are considered assets held for investment purposes. This information was not certified by the Custodian. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. See Note 5 for additional information.

Because of the significance of the information that we did not audit, we are unable to express, and do not express, an opinion on the accompanying financial statements and supplemental schedules listed in the table of contents 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 the supplemental schedules, other than that derived from the information certified by the predecessor Custodian and the Custodian, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, except for the omission of the information discussed in the preceding paragraph, 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.

Grau & Associates

October 12, 2012

CPM & ROSEMURGY PROPERTIES 401(k) RETIREMENT PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2011 AND 2010

	2011	2010
ASSETS:		
Investments (at fair value)	$ 2,141,688	$ 2,084,013
Receivables:		
Participants' contributions	4,376	14,196
Other	862	3,046
Notes receivable from participants	76,197	97,629
Total receivables	81,435	114,871
Total assets	2,223,123	2,198,884
LIABILITIES:		
Other	-	94
Excess contributions	8,248	-
Total liabilities	8,248	94
Net assets reflecting investments at fair value	2,214,875	2,198,790
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(9,060)	-
Net assets available for benefits	$ 2,205,815	$ 2,198,790

See accompanying notes to the financial statements.

CPM & ROSEMURGY PROPERTIES 401(k) RETIREMENT PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2011 AND 2010

	2011	2010
Additions:		
Additions to net assets attributed to:		
Contributions:		
Participants	$ 206,383	$ 190,886
Investment income:		
Net appreciation (depreciation) in fair value of investments (see Note 4)	(52,286)	131,639
Interest income on notes receivable from participants	5,654	4,465
Other interest	1,624	6,593
Total additions	161,375	333,583
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	140,291	162,539
Deemed distributions	-	4,989
Excess contributions	8,248	-
Administrative expenses	5,811	-
Total deductions	154,350	167,528
Net increase (decrease)	7,025	166,055
Net assets available for benefits, beginning of year	2,198,790	2,032,735
Net assets available for benefits, end of year	$ 2,205,815	$ 2,198,790

See accompanying notes to the financial statements.

CPM & ROSEMURGY PROPERTIES
401(k) RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Use of Estimates in the Preparation of Financial Statements – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Effective Year – The effective date of the CPM & Rosemurgy Properties 401(k) Retirement Plan ("Plan") is July 1, 1994, and the Plan is accounted for on a calendar year basis. The Plan was established by the Board of Directors of Campbell Property Management & Real Estate, Inc. (the "Company").

Basis of Accounting – The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

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

Investment Valuation and Income Recognition – Investments are reported at fair value. If available, quoted market prices are used to value investments. Shares of mutual funds are valued at the net asset value of shares held by the Plan at year end. 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 6 for discussion of fair value measurements.

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

The carrying value of accounts receivable and accounts payable approximates fair value due to their short-term nature.

Payment of Benefits – Benefits are recorded when paid.

Administrative Expenses – The Company has agreed and is responsible for part of the investment and audit expenses of the Plan. For the years ended December 31, 2011 and 2010, expenses of approximately $10,893 and $15,500, respectively, were paid directly by the Company in each year. Expenses totaling $5,811 for the year ended December 31, 2011 were charged to participants' accounts. These expenses are part of the investment fees, fees for withdrawals of a participant or fees on loans to participants.

NOTE 2 – PLAN DESCRIPTION

The following brief description of the Plan is provided for general information purposes only. More complete information regarding the Plan's provisions may be found in the Plan agreement, which is available to all participants upon request.

General – The Plan is a defined contribution plan with discretionary contributions made by participating employees. The Plan was formed for all employees who have met the eligibility requirements, generally attainment of age twenty-one and one year of continuous service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions – Each year, participants may elect to defer from 1% to 20% of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers 82 mutual funds and an insurance investment contract as investment options for participants. The Company may contribute at the option of the Company's board of directors. Contributions are subject to certain limitations.

Participant Accounts – Each participant's account is credited with the participant's contribution and allocation of (a) the Company's contributions and, (b) Plan earnings (losses), and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting – Participants are immediately vested in their contributions plus actual earnings thereon. Participants become vested in Employer Contributions and their related investment earnings according to the following schedule:

Years of Service	Vested Percent
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Employer contributions automatically become fully vested upon reaching the Plan's normal retirement age, death, or disability.

Funding Policy – The Plan provides for discretionary profit-sharing contributions to be made by the Company. The Company does not match participants' contributions. For the years ended December 31, 2011 and 2010, there were no discretionary contributions.

Notes Receivable from Participants – Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 9.25% percent, which are commensurate with commercial lending institutions. Interest rates for outstanding loans are determined at the time of the loan. Principal and interest is paid ratably through monthly payroll deductions.

Hardship Withdrawals – Upon meeting certain hardship qualifications, a participant may be approved to draw upon his/her vested contributions.

NOTE 2 – PLAN DESCRIPTION (Continued)

Payment of Benefits – A member may retire on a normal retirement benefit on the first day of any month coinciding with or following attainment of age 65. Generally, distributions must begin no later than April 1, following the close of the calendar year in which the participant becomes age 70½, even if the participant is still working. The participant elects the form of benefit payment based on the account balance and certain guidelines within the Plan description. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts – Forfeitures are created when participants terminate employment before becoming fully vested in discretionary contributions. At December 31, 2011, there were no forfeitures under the Plan. For the year ended December 31, 2011, forfeited nonvested accounts totaled $0.

NOTE 3 – DATE OF MANAGEMENT'S REVIEW

In preparing the financial statements, the Plan has evaluated events and transactions for potential recognition or disclosure through October 12, 2012, the date that the financial statements were available to be issued.

NOTE 4 – INVESTMENTS

The following presents investments at December 31, 2011 and 2010 that represent 5% or more of the Plan's net assets. All of the investments are participant directed.

	2011	2010
Unallocated Contracts:		
Guaranteed Interest Accounts	$ 446,942	$ 194,007
Pooled Separate Accounts:		
SSgA S&P 500 Index Fund	-	249,891
SSgA Short Term Investment Fund	-	555,108
Stadion Balanced Portfolio	369,887	-
Stadion Conservative Portfolio	160,942	-
Stadion Growth Portfolio	448,906	109,410
Stadion Moderate Growth Portfolio	535,908	109,609

During 2011, the Plan's mutual fund investments and unallocated contracts (including dividends, gains and losses on investments bought and sold, as well as held during the year) depreciated in value by ($52,286).

NOTE 5 – INFORMATION PREPARED AND CERTIFIED BY CUSTODIANS

The Plan's investments are held by United of Omaha Life Insurance Company ("Mutual of Omaha"), the Custodian of the Plan. The changes became effective on July 8, 2011 when Mutual of Omaha took over as Custodian of the Plan from the Guardian Insurance & Annuity Company, Inc. The following information was obtained from information that has been prepared and certified as complete and accurate by the Custodian, and is included in the accompanying financial statements and supplemental schedule.

The information certified below by the Custodian does not disclose that the Plan has loans to participants, which are considered assets held for investment purposes. This information was not certified by the Custodian. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

NOTE 5 – INFORMATION CERTIFIED BY CUSTODIAN (Continued)

	2011	2010
Unallocated Contracts:		
Guaranteed Interest Accounts	$ 446,942	$ 194,007
Pooled Separate Accounts:		
Alliance Bernstein Int'l Value	-	4,867
American Century Inflation Adj Bond	-	71,405
American Century Equity Income	-	81,670
American Century Real Estate	-	11,972
Benefit Stadion Conservative ETF	-	2,835
Benefit Stadion Moderate ETF	-	109,609
Benefit Stadion Growth ETF	-	109,410
Blackrock Global Allocation	-	11,139
Columbia Marsico Growth Fund	-	15,820
Davis NY Venture Fund	-	23,432
Delaware VIP Diversified Inc	-	11,795
Delaware VIP Emerging Markets	-	14,443
Delaware VIP Limited Term Div Inc	-	1,066
Dreyfus Active Midcap Fund	-	9,098
Fidelity High Income Advantage	-	4,837
Fidelity Small Cap Fund	-	30,977
Goldman Sachs Mid Cap Value	-	26,387
Goldman Sachs Short-Dur Gov't	-	23,060
Goldman Sachs Small Cap Value	-	15,305
JP Morgan Midcap Growth Fund	-	3,466
Janus Advisor Forty Fund	-	56,798
Janus Advisor Overseas Fund	-	32,854
PIMCO Short Term Fund	-	9,999
PIMCO Total Return Fund	14,376	5,262
Perkins Midcap Value Fund	-	12,301
RS Investment Quality Bond	-	79,821
SSgA International Index Fund	-	45,563
SSgA Russell 2000 Index Fund	-	77,536
SSgA S&P 500 Index Fund	-	249,891
SSgA S&P MidCap Index Fund	-	20,478
SSgA Short Term Investment Fund	-	555,108
SSgA US Bond Index SL Fund	-	68,278
T. Rowe Price Equity Income	-	13,139
T. Rowe Price Growth Stock	4,760	8,231
T. Rowe Price Retirement 2020	-	50,984
T. Rowe Price Retirement 2030	-	5,938
T. Rowe Price Retirement 2040	-	15,232
BlackRock Capital Appreciation Portfolio	1,543	-
BlackRock High Yield Bond Portfolio	1,413	-
Bond Index Fund	1,843	-
Causeway International Value Fund	13	-
Cohen & Steers Institutional Realty Shares	1,640	-
Dodge & Cox International Stock Fund	193	-
Dreyfus/The Boston Co Small/Mid Cap Gwth Port	562	-
Emerging Markets Index Fund	587	-
Franklin Growth Fund	431	-
Growth Fund	313	
Growth Stock Index Fund	313	-

NOTE 5 – INFORMATION CERTIFIED BY CUSTODIAN (Continued)

Habor International Fund	763	-
Harbor Capital Appreciation Fund	822	-
International Developed Countries Fund	269	-
International Stock Index Fund	1,335	-
John Hancock Disciplined Value Mid Cap Fund	318	-
Metropolitan West Total Return Bond Fund	17	-
MFS Value Fund	312	-
Mid Cap Stock Index Fund	6,305	-
Mutual Glidepath 2030	371	-
Mutual Glidepath 2050	9,999	-
Nuveen Tradewinds Global All-Cap Fund	1,948	-
Oppenheimer Global Fund	403	-
Prudential Target Small Capitalization Value	317	-
Royce Total Return Fund	311	-
Small Cap Stock Index Fund	320	-
Small Company Fund	4,056	-
Stadion Balanced Portfolio	369,887	-
Stadion Capital Preservation Portfolio	28,053	-
Stadion Conservative Portfolio	160,942	-
Stadion Growth Portfolio	448,906	-
Stadion Moderate Growth Portfolio	535,908	-
Stock Market Index Fund	7,764	-
Strategic Value Fund	311	-
Templeton Global Total Return Fund	3,130	-
Value Stock Index Fund	317	-
Vanguard Morgan Growth Fund	510	-
Vanguard Target Retirement 2025 Fund	55,136	-
Vanguard Target Retirement 2030 Fund	700	-
Vanguard Windsor II Fund	15,700	-
Wells Fargo Advantage Emerging Markets Equity	959	-
William Blair Small-Mid Cap Growth I Fund	1,610	-
Investments certified by custodian	$ 2,132,628	$ 2,084,013

NOTE 6 – FAIR VALUE MEASUREMENTS

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

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.

NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)

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. The only changes in the methodologies relate to the level 3 inputs due to a change of investment contract with an insurance company that was not considered benefit responsive to a contract that is fully benefit-responsive as a result of different offerings by the predecessor Custodian and the current Custodian of the Plan. For the year ended December 31, 2011, the fair value measurement is explained below under "*Guaranteed investment contract with an insurance company*" whereas the fair value measurement for the year ended December 31, 2010 is explained under "*Group-annuity contracts*".

Mutual funds: Valued at the net asset value ("NAV") of shares held by the Plan at year end.

Guaranteed investment contract with an insurance company: As there is no observable market price for these types of contracts, the fair value is calculated by projecting contract balances, at the valuation date, forward to maturity dates using the contract guaranteed interest rate net of management fees and then discounting this value back using the current new money declared interest rates for each appropriate maturity term. In cases where the remaining maturity term does not fall on a declared rate term, the rate from the nearest two maturity term rates is linearly interpolated.

Group-annuity contracts: Are not considered benefit responsive and are carried at current market value based on quoted market prices or estimated fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, 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 table sets forth, by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

Assets at Fair Value as of December 31, 2011

	Level 1	Level 2	Level 3	Total
Mutual funds	$1,685,686	$ -	$ -	$1,685,686
Guaranteed investment contract with an insurance company	-	-	446,942	446,942
Total assets at fair value	$1,685,686	$ -	$ 446,942	$2,132,628

NOTE 6 – FAIR VALUE MEASUREMENTS (Continued)

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

Assets at Fair Value as of December 31, 2010

	Level 1	Level 2	Level 3	Total
Mutual funds	$1,890,006	$ -	$ -	$1,890,006
Group-annuity contracts	-	-	194,007	194,007
Total assets at fair value	$1,890,006	$ -	$ 194,007	$2,084,013

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2011.

Level 3 Assets

Year Ended December 31, 2011

	Guaranteed investment contract with an insurance
Balance, beginning of year	$ -
Purchases, sales, issuances, and settlements (net)	996,420
Transfers in/out (net)	(551,102)
Interest	1,624
Balance, end of year	446,942

NOTE 7 – TERMINATED PARTICIPANTS

Account balances for participants who had terminated their employment with the Company aggregated $120,926 at December 31, 2010 and $51,770 at December 31, 2011, and are included in net assets available for benefits.

NOTE 8 – GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY

In 2011, the Plan entered into a benefit-responsive guaranteed investment contract with Mutual of Omaha. Mutual of Omaha maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

Because the guaranteed investment contract is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the Statement of Net Assets Available for Benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by Mutual of Omaha, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The fair value of the investment contract at December 31, 2011 was $456,002. The crediting interest rates are declared at the beginning of each month. The crediting interest rates are applicable to deposits received during that month and will be guaranteed that month's rate for five years. The interest rates that are declared are based on current market conditions and what assets can be purchased to support Mutual of Omaha's corresponding liability. The yield on the asset less the predetermined product expense loads, including variables such as payment of commissions, equals the net interest rate to the contract holder.

NOTE 8 – GUARANTEED INVESTMENT CONTRACT WITH INSURANCE COMPANY (Continued)

The guaranteed investment contract may be terminated by the Plan sponsor by providing written notice of termination to Mutual of Omaha. Withdrawals other than annuity purchase withdrawals, participant directed transfers and plan benefit withdrawals that are made prior to the maturity date will be deemed employer directed withdrawals. Employer directed withdrawals will be paid at the market value provided such withdrawals do not exceed the net asset value as of the date the withdrawal is made. Employer directed withdrawals will be subject to a liquidation charge, unless outlined as exempt in the agreement. No liquidation charge will be applied if the Plan sponsor terminates the contract as a result of a contract amendment, pursuant to the terms of the agreement.

Average yields of benefit-responsive guaranteed investment contract at December 31, 2011:

Average yields	2011
Based on actual earnings	0.66%
Based on interest rate credited to participants	0.66%

NOTE 9 – PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds administered by Mutual of Omaha, the Custodian of the Plan; therefore, these transactions qualify as party-in-interest transactions. Fees paid for the investment management services are paid by the Company.

NOTE 10 – PLAN TERMINATION

While the Company has not expressed any intent to terminate the Plan, it reserves the right at any time to amend, modify or terminate the Plan without the consent of any participant or beneficiary. In the event of such termination, the Plan provides that the participants shall immediately become 100% vested in their accounts, including all employer contributions.

NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	2011
Net assets available for benefits per the financial statements	$ 2,205,815
Less: participant contributions and other receivables	(5,238)
Plus: current year excess contributions payable	8,248
Plus: rounding	4
Net Assets Available for Benefits per Schedule H of Form 5500	$ 2,208,829

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

	2011
Contributions per the financial statements	$ 206,383
Less: participant contributions and other receivables	(5,238)
Plus: rounding	1
Contributions per Schedule H of Form 5500	201,146

NOTE 11 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of deductions per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2011

	2011
Total deductions per the financial statements	$ 154,350
Less: current year excess contributions payable	(8,248)
Deductions per Schedule H of Form 5500	$ 146,102

NOTE 12 – TAX STATUS

The Company's Plan has been adopted using Plan options offered under The Guardian Insurance & Annuity Company, Inc., Inc. Prototype "Flexinvest" Profit-Sharing 401(k) Plan (the "Prototype"). This Prototype has been determined to be acceptable under Section 401 of the Internal Revenue Code by the U.S. Treasury Department. As a result, the Plan is considered to be qualified under Section 401(a) and therefore exempt from Federal income taxation. The Company has received a determination letter from the U.S. Treasury Department regarding qualification of its Plan specifically. The Plan assets were transferred to Mutual of Omaha during the current year. The Plan type is a trustee profit sharing 401(k) salary deferred thrift Plan. The Prototype was not changed when Mutual of Omaha became the Custodian of the Plan.

The Plan has been amended since receiving its determination letter dated August 17, 1995. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

NOTE 13 – RISKS AND UNCERTAINTIES

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

SUPPLEMENTAL SCHEDULES

CPM & ROSEMURGY PROPERTIES 401(k) RETIREMENT PLAN
SUPPLEMENTAL SCHEDULE OF ASSETS HELD AT END OF YEAR
AS OF DECEMBER 31, 2011

Schedule H, Line 4i - Schedule of Assets Held at End of Year
Plan Sponsor EIN # 59-6058179
Plan Number 001

Column (a)	Column (b)	Column (c)	Column (e)
	Identity of issuer, borrower, lessor, or similar party	**Description of investment including maturity date, rate of interest, collateral, par, or maturity value**	**Current Value**
		Unallocated Contracts:	
*	Guaranteed Investment Account	Value of Funds Held in Insurance Company General Account	$ 446,942
		Mutual Funds:	
*	BlackRock Capital Appreciation Portfolio	Value of Interest in Pooled Separate Accounts	1,543
*	BlackRock High Yield Bond Portfolio	Value of Interest in Pooled Separate Accounts	1,413
*	Bond Index Fund	Value of Interest in Pooled Separate Accounts	1,843
*	Causeway International Value Fund	Value of Interest in Pooled Separate Accounts	13
*	Cohen & Steers Institutional Realty Shares	Value of Interest in Pooled Separate Accounts	1,640
*	Dodge & Cox International Stock Fund	Value of Interest in Pooled Separate Accounts	193
*	Dreyfus/The Boston Co Small/Mid Cap Gwth Port	Value of Interest in Pooled Separate Accounts	562
*	Emerging Markets Index Fund	Value of Interest in Pooled Separate Accounts	587
*	Franklin Growth Fund	Value of Interest in Pooled Separate Accounts	431
*	Growth Fund	Value of Interest in Pooled Separate Accounts	313
*	Growth Stock Index Fund	Value of Interest in Pooled Separate Accounts	313
*	Habor International Fund	Value of Interest in Pooled Separate Accounts	763
*	Harbor Capital Appreciation Fund	Value of Interest in Pooled Separate Accounts	822
*	International Developed Countries Fund	Value of Interest in Pooled Separate Accounts	269
*	International Stock Index Fund	Value of Interest in Pooled Separate Accounts	1,335
*	John Hancock Disciplined Value Mid Cap Fund	Value of Interest in Pooled Separate Accounts	318
*	Metropolitan West Total Return Bond Fund	Value of Interest in Pooled Separate Accounts	17
*	MFS Value Fund	Value of Interest in Pooled Separate Accounts	312
*	Mid Cap Stock Index Fund	Value of Interest in Pooled Separate Accounts	6,305
*	Mutual Glidepath 2030	Value of Interest in Pooled Separate Accounts	371
*	Mutual Glidepath 2050	Value of Interest in Pooled Separate Accounts	9,999
*	Nuveen Tradewinds Global All-Cap Fund	Value of Interest in Pooled Separate Accounts	1,948
*	Oppenheimer Global Fund	Value of Interest in Pooled Separate Accounts	403
*	PIMCO Total Return Fund	Value of Interest in Pooled Separate Accounts	14,376
*	Prudential Target Small Capitalization Value	Value of Interest in Pooled Separate Accounts	317
*	Royce Total Return Fund	Value of Interest in Pooled Separate Accounts	311
*	Small Cap Stock Index Fund	Value of Interest in Pooled Separate Accounts	320
*	Small Company Fund	Value of Interest in Pooled Separate Accounts	4,056
*	Stadion Balanced Portfolio	Value of Interest in Pooled Separate Accounts	369,887
*	Stadion Capital Preservation Portfolio	Value of Interest in Pooled Separate Accounts	28,053
*	Stadion Conservative Portfolio	Value of Interest in Pooled Separate Accounts	160,942
*	Stadion Growth Portfolio	Value of Interest in Pooled Separate Accounts	448,906
*	Stadion Moderate Growth Portfolio	Value of Interest in Pooled Separate Accounts	535,908
*	Stock Market Index Fund	Value of Interest in Pooled Separate Accounts	7,764
*	Strategic Value Fund	Value of Interest in Pooled Separate Accounts	311
*	T. Rowe Price Growth Stock Fund	Value of Interest in Pooled Separate Accounts	4,760
*	Templeton Global Total Return Fund	Value of Interest in Pooled Separate Accounts	3,130
*	Value Stock Index Fund	Value of Interest in Pooled Separate Accounts	317
*	Vanguard Morgan Growth Fund	Value of Interest in Pooled Separate Accounts	510
*	Vanguard Target Retirement 2025 Fund	Value of Interest in Pooled Separate Accounts	55,136
*	Vanguard Target Retirement 2030 Fund	Value of Interest in Pooled Separate Accounts	700
*	Vanguard Windsor II Fund	Value of Interest in Pooled Separate Accounts	15,700
*	Wells Fargo Advantage Emerging Markets Equity	Value of Interest in Pooled Separate Accounts	959
*	William Blair Small-Mid Cap Growth I Fund	Value of Interest in Pooled Separate Accounts	1,610
		Total	$ 2,132,628

CPM & ROSEMURGY PROPERTIES 401(k) RETIREMENT PLAN
SUPPLEMENTAL SCHEDULE OF REPORTABLE TRANSACTIONS
AS OF DECEMBER 31, 2011

Schedule H, Line 4j - Schedule of Reportable Transactions
Plan Sponsor EIN # 59-6058179
Plan Number 001

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
5% Reportable Single Transactions						
MUTUAL OF OMAHA	Guaranteed Interest Contract	$ 435,672	$ -	$ 435,672	$ 435,672	$ -
MUTUAL OF OMAHA	Guaranteed Interest Contract	574,818	-	574,818	574,818	-
MUTUAL OF OMAHA	Guaranteed Interest Contract	-	197,271	197,208	197,271	63
MUTUAL OF OMAHA	Guaranteed Interest Contract	-	259,599	259,516	259,599	83
MUTUAL OF OMAHA	Guaranteed Interest Contract	435,672	-	435,672	435,672	-
MUTUAL OF OMAHA	Guaranteed Interest Contract	-	435,672	435,672	435,672	-
MUTUAL OF OMAHA	Guaranteed Interest Contract	435,672	-	435,672	435,672	-
MUTUAL OF OMAHA	Guaranteed Interest Contract	-	435,672	435,672	435,672	-
MUTUAL OF OMAHA	Metwest Total Return Bond Fund	201,181	-	201,181	201,181	-
MUTUAL OF OMAHA	Metwest Total Return Bond Fund	-	126,206	125,766	126,206	440
MUTUAL OF OMAHA	Small Company Fund	118,200	-	118,200	118,200	-
MUTUAL OF OMAHA	Stadion Growth Portfolio	112,782	-	112,782	112,782	-
MUTUAL OF OMAHA	Stadion Growth Portfolio	197,271	-	197,271	197,271	-
MUTUAL OF OMAHA	Stadion Moderate Portfolio	259,599	-	259,599	259,599	-
MUTUAL OF OMAHA	Stadion Moderate Portfolio	126,206	-	126,206	126,206	-
MUTUAL OF OMAHA	Stock Market Index Fund	267,080	-	267,080	267,080	-
MUTUAL OF OMAHA	Stock Market Index Fund	-	112,782	114,625	112,782	(1,843)
GUARDIAN	Benefit Stadion Moderate ETF Trust	-	10	107,057	115,185	8,128
GUARDIAN	Benefit Stadion Growth ETF Trust	-	11	112,284	118,598	6,314
GUARDIAN	Fixed Rate Investment Option	-	11	177,181	198,416	21,235
GUARDIAN	SSgA S&P 500 Index Securities Lending	-	13	242,547	267,080	24,533
GUARDIAN	SSgA Short Term Investment	-	11	579,616	574,818	(4,798)

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COMMUNICATION OF SIGNIFICANT DEFICIENCIES

To the Management of CPM & Rosemurgy Properties 401(k) Retirement Plan:

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of CPM & Rosemurgy Properties 401(k) Retirement Plan (the "Plan") as of and for the year ended December 31, 2011, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

We were engaged to perform a DOL limited-scope audit of those financial statements 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. Our audit did not include all of the procedures required by auditing standards generally accepted in the United States of America and did not include a consideration of internal control relating to the information summarized in Note 5 to those financial statements. Because of the significance of the information that we did not audit, we were unable to, and did not, express an opinion on those financial statements.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Plan's internal control to be significant deficiencies:

1) During the participant data testing, it was noted that transcription errors had occurred when entering the birth dates into the Plan sponsor's computer system for two of the employees selected for testing. While the transcription errors did not affect either of the employee's eligibility into the Plan, since employees must be twenty-one years of age to participate in the Plan, incorrect birth dates could affect an employee's eligibility. Controls should be in place to ensure that birth dates are transcribed correctly, such as a supervisor reviewing the personnel information entered for new employees. Additionally, government issued identification should be referenced for entering birth dates of new employees as other sources of information, such as employment applications, include handwritten information that may be inadvertently misread.

   Management Response: Employees have been instructed to reference government issued identification when transcribing dates from applications into the computer system. Employees have also been instructed to have another employee double check the dates once they've been entered into the system.

2) During the benefits testing, the personnel files for two of the employees who had been selected for testing could not be located, although their distribution forms (i.e. withdrawal request forms) were provided. ERISA Section 209 requires an employer to maintain the records needed to determine the benefits that are or may become due each employee. The Department of Labor (DOL) issued proposed regulations in 1980 which provided that individual benefit records must be kept as long as a possibility exits they may be relevant to the calculation of a benefit for a participant or beneficiary. ERISA Section 107 provides that anyone who must file a Form 5500 or certify information under Title I of ERISA must maintain sufficient records to verify the information contained therein. These must be kept for a period of six years after the filing date of the report. Therefore, records must be maintained as long as either of these requirements is applicable.

   Management Response: The hard copies of the two files in question were five and seven years old and could not be located in storage. However we did have computer records of all personal information, relevant dates, and wage and deduction history in addition to these ex-employees withdrawal request forms. We understand all employee files must be maintained for a period of six years from filing the report. As a result we have implemented a new procedure where the files of employees with a 401k balance who have been terminated from employment are maintained in a special 401k file in our office instead of being sent to storage.

3) The supplemental Schedule H, line 4i—Schedule of Assets Held at End of Year as of December 31, 2011 that accompanies the Plan's financial statements does not disclose that the Plan has loans to participants, which are considered assets held for investment purposes. This information was not certified by the Custodian. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. We recommend that the Plan Administrator ensure that the Custodian certifies all the necessary information that is required for disclosure in the financial statements.

   Management Response: Mutual of Omaha and MG Trust can only certify assets they're holding in their investments. Since loans are not part of the investments from an investment provider perspective, they can't certify the loan assets. A record keeper cannot certify assets (which excludes Ascensus from doing the certification).

   The above paragraph was the explanation provided to us by our 401k provider and record keeper. Although they will not certify the loans they do track the loan payments per the loan schedule and notify us of any discrepancies.

This communication is intended solely for the information and use of Plan management, Department of Labor, and Internal Revenue Service and is not intended to be and should not be used by anyone other than these specified parties.

CPM & Rosemurgy Properties 401(k) Retirement Plan's management response's (as noted above) to the significant deficiencies identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Drew & Associates
October 12, 2012

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October 12, 2012

To the Trustees of
CPM & Rosemurgy Properties 401(k) Retirement Plan

We have conducted a DOL limited-scope audit of the financial statements of CPM & Rosemurgy Properties 401(k) Retirement Plan (the "Plan") for the year ended December 31, 2011 and have issued our report thereon dated October 12, 2012. As permitted by 29 CR 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 5 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules taken as a whole. We did, however, audit 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, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 10, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of the fair value of assets or liabilities is based on unadjusted quoted prices for identical assets or liabilities in active markets, if available. Participant loans are valued at amortized cost, which represents fair value. Investments in group-annuity contracts are considered fully benefit-responsive and contract value is the relevant measurement attribute for that portion of the net assets available for benefits because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. We evaluated the key factors and assumptions used to develop the estimate of the fair value of financial instruments in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

> The disclosure that the information certified by the Custodian does not disclose that the Plan has loans to participants, which are considered assets held for investment purposes. This information was not certified by the Custodian. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 in Note 5 to the financial statements. The supplemental Schedule H, line 4i – Schedule of Assets Held at

End of Year contains information that is materially inconsistent, with the financial statements as summarized in Note 5.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 12, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. Current year findings were as follows:

1) During the participant data testing, it was noted that transcription errors had occurred when entering the birth dates into the Plan sponsor's computer system for two of the employees selected for testing. While the transcription errors did not affect either of the employee's eligibility into the Plan, since employees must be twenty-one years of age to participate in the Plan, incorrect birth dates could affect an employee's eligibility. Controls should be in place to ensure that birth dates are transcribed correctly, such as a supervisor reviewing the personnel information entered for new employees. Additionally, government issued identification should be referenced for entering birth dates of new employees as other sources of information, such as employment applications, include handwritten information that may be inadvertently misread.

   Management Response: Employees have been instructed to reference government issued identification when transcribing dates from applications into the computer system. Employees have also been instructed to have another employee double check the dates once they've been entered into the system.

2) During the benefits testing, the personnel files for two of the employees who had been selected for testing could not be located, although their distribution forms (i.e. withdrawal request forms) were provided. ERISA Section 209 requires an employer to maintain the records needed to determine the benefits that are or may become due each employee. The Department of Labor (DOL) issued proposed regulations in 1980 which provided that individual benefit records must be kept as long as a possibility exits they may be relevant to the calculation of a benefit for a participant or beneficiary. ERISA Section 107 provides that anyone who must file a Form 5500 or certify information under Title I of ERISA must maintain sufficient records to verify the

information contained therein. These must be kept for a period of six years after the filing date of the report. Therefore, records must be maintained as long as either of these requirements is applicable.

Management Response: The hard copies of the two files in question were five and seven years old and could not be located in storage. However we did have computer records of all personal information, relevant dates, and wage and deduction history in addition to these ex-employees withdrawal request forms. We understand all employee files must be maintained for a period of six years from filing the report. As a result we have implemented a new procedure where the files of employees with a 401k balance who have been terminated from employment are maintained in a special 401k file in our office instead of being sent to storage.

3) The supplemental Schedule H, line 4i—Schedule of Assets Held at End of Year as of December 31, 2011 that accompanies the Plan's financial statements does not disclose that the Plan has loans to participants, which are considered assets held for investment purposes. This information was not certified by the Custodian. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. We recommend that the Plan Administrator ensure that the Custodian certifies all the necessary information that is required for disclosure in the financial statements.

   Management Response: Mutual of Omaha and MG Trust can only certify assets they're holding in their investments. Since loans are not part of the investments from an investment provider perspective, they can't certify the loan assets. A record keeper cannot certify assets (which excludes Ascensus from doing the certification).

   The above paragraph was the explanation provided to us by our 401k provider and record keeper. Although they will not certify the loans they do track the loan payments per the loan schedule and notify us of any discrepancies.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Trustees of and management of CPM & Rosemurgy Properties 401(k) Retirement Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Grau & Associates

Grau & Associates

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

Plan Name PlanName1 **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	Guaranteed Account	0	446,942
	Mutual of Omaha	Bond Index Fund	0	1,843
	Mutual of Omaha	Stock Market Index Fund	0	7,764
	Mutual of Omaha	Growth Fund	0	313
	Mutual of Omaha	International Developed Countries Fund	0	269
	Mutual of Omaha	Small Company Fund	0	4,056
	Mutual of Omaha	Vanguard Windsor II Fund	0	15,700

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

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	Strategic Value Fund	0	311
	Mutual of Omaha	T. Rowe Price Growth Stock Fund	0	4,760
	Mutual of Omaha	Royce Total Return Fund	0	311
	Mutual of Omaha	Value Stock Index Fund	0	317
	Mutual of Omaha	Growth Stock Index Fund	0	313
	Mutual of Omaha	International Stock Index Fund	0	1,336
	Mutual of Omaha	Causeway International Value Fund	0	13

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

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	BlackRock High Yield Bond Portfolio	0	1,413
	Mutual of Omaha	Cohen & Steers Institutional Realty	0	1,640
	Mutual of Omaha	Harbor Capital Appreciation Fund	0	822
	Mutual of Omaha	Oppenheimer Global Fund	0	403
	Mutual of Omaha	William Blair Small-Mid Cap Growth I	0	1,610
	Mutual of Omaha	Target Small Cap Value Portfolio	0	317
	Mutual of Omaha	Dreyfus/The Boston Com SM Cap Gwth Fnd	0	562

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

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	Mutual Glidepath 2030	0	371
	Mutual of Omaha	Mutual Glidepath 2050	0	9,999
	Mutual of Omaha	Emerging Markets Index Fund	0	588
	Mutual of Omaha	Stadion Growth Portfolio	0	448,906
	Mutual of Omaha	Stadion Moderate Growth Portfolio	0	535,908
	Mutual of Omaha	Stadion Balanced Portfolio	0	369,887
	Mutual of Omaha	Stadion Conservative Portfolio	0	160,942

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

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	Stadion Capital Preservation Portfolio	0	28,053
	Mutual of Omaha	Small Cap Stock Index Fund	0	321
	Mutual of Omaha	PIMCO Total Return Fund	0	14,376
	Mutual of Omaha	Metropolitan West Total Return Bond Fund	0	17
	Mutual of Omaha	Vanguard Morgan Growth Fund	0	511
	Mutual of Omaha	BlackRock Capital Appreciation Portfolio	0	1,543
	Mutual of Omaha	Franklin Growth Fund	0	431

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

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	Mid Cap Stock Index Fund	0	6,305
	Mutual of Omaha	Harbor International Fund	0	763
	Mutual of Omaha	Vanguard Target Retirement 2025 Fund	0	55,136
	Mutual of Omaha	Vanguard Target Retirement 2030 Fund	0	700
	Mutual of Omaha	Templeton Global Total Return Fund	0	3,130
	Mutual of Omaha	John Hancock Disciplined Value Mid Cap F	0	318
	Mutual of Omaha	MFS Value Fund	0	312

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

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179

Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **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
	Mutual of Omaha	Dodge & Cox International Stock Fund	0	193
	Mutual of Omaha	Nuveen Tradewinds Global All-Cap Fund	0	1,948
	Mutual of Omaha	Wells Fargo Advantage Emerging Markets E	0	959
	Participants Loan account	Various Rates and Maturities	0	76,197

Attachment to 2011 Form 5500
Schedule H, line 4j - Schedule of Reportable Transactions

Plan Name PlanName1 **EIN:** 59-6058179

Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **PN:** 001

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
n/a	GIC	435,672	0	0	0	435,672	435,672	0
n/a	GIC	574,818	0	0	0	574,818	574,818	0
n/a	GIC	0	197,271			197,208	197,271	63
n/a	GIC	0	259,599	0	0	259,516	259,599	83
n/a	GIC	435,672	0	0	0	435,672	435,672	0
n/a	GIC	0	435,672	0	0	435,672	435,672	0
n/a	GIC	435,672	0	0	0	435,672	435,672	0

Attachment to 2011 Form 5500
Schedule H, line 4j - Schedule of Reportable Transactions

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179

Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **PN:** 001

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
n/a	GIC	0	435,672	0	0	435,672	435,672	0
n/a	MetWest Total Return Bond Fund	201,181	0	0	0	201,181	201,181	0
n/a	MetWest Total Return Bond Fund	0	126,206	0	0	125,766	126,206	440
n/a	SMALL COMPANY FUND	118,200	0	0	0	118,200	118,200	0
n/a	Stadion Growth	112,782	0	0	0	112,782	112,782	0
n/a	Stadion Growth	197,271	0	0	0	197,271	197,271	0
n/a	Stadion Moderate	259,599	0	0	0	259,599	259,599	0

Attachment to 2011 Form 5500
Schedule H, line 4j - Schedule of Reportable Transactions

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179

Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **PN:** 001

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
n/a	Stadion Moderate	126,206	0	0	0	126,206	126,206	0
n/a	Stock Market Index Fund	267,080	0	0	0	267,080	267,080	0
n/a	Stock Market Index Fund	0	112,782	0	0	114,625	112,782	1,843
n/a	Disb Fund H2	0	115,185	0	0	107,057	115,185	8,128
n/a	Disb Fund H3	0	118,598	0	0	112,284	118,598	6,313
n/a	Disb Fund B0	0	198,416	0	0	177,181	198,416	21,234
n/a	Disb Fund B7	0	267,080	0	0	242,547	267,080	24,533

Attachment to 2011 Form 5500
Schedule H, line 4j - Schedule of Reportable Transactions

Plan Name CPM AND ROSEMURGY PROPERTIES 401(K) RETIREMENT **EIN:** 59-6058179

Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **PN:** 001

(a) Identity of party involved	(b) Description of asset (include interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
n/a	DISB Fund 90	0	574,818	0	0	579,616	574,818	(4,798)

Attachment to 2011 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name PlanName1 **EIN:** 59-6058179
Plan Sponsor's Name CAMPBELL PROPERTY MANAGEMENT AND REAL ESTATE, INC **PN:** 001

	Total that Constitute Nonexempt Prohibitied 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
Check here if Late Participant Loan Repayments are included: [X]	0	16,452	0	0