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

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
HAWAIIAN GARDENS CASINO 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 08/01/2001

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

HAWAIIAN GARDENS CASINO

21520 S. PIONEER BLVD.
SUITE 305
HAWAIIAN GARDENS, CA 90716

21520 S. PIONEER BLVD.
SUITE 305
HAWAIIAN GARDENS, CA 90716

2b Employer Identification Number (EIN)
33-0691298

2c Sponsor's telephone number
562-860-5887

2d Business code (see instructions)
713200

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.	07/26/2013	NINA ROJAS
	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

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address

HAWAIIAN GARDENS CASINO

21520 S. PIONEER BLVD.
SUITE 305
HAWAIIAN GARDENS, CA 90716

3b Administrator's EIN
33-0691298

3c Administrator's telephone number
562-860-5887

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**	2004
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**	1883
b	Retired or separated participants receiving benefits	**6b**	2
c	Other retired or separated participants entitled to future benefits	**6c**	39
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1924
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	6
f	Total. Add lines **6d** and **6e**	**6f**	1930
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	824
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	18
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 Characteristics 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 Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	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.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
HAWAIIAN GARDENS CASINO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HAWAIIAN GARDENS CASINO

D Employer Identification Number (EIN)
33-0691298

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FID.INV.INST.OPS.CO.

04-2647786

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

WELLS FARGO

800 LASALLE AVENUE
SUITE 1100
MINNEAPOLIS, MN 55402-2054

(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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 37 65 60	RECORDKEEPER	29711	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 [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ALZGI NFJ DIV VL ADM - BOSTON FINAN 13-2953455	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
COL SM CAP VAL II Z - COLUMBIA MGT 04-2838628	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
JPM MID CAP EQ SEL - BOSTON FINANCI 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
MAINSTAY LGCP GR R1 - NYLIM SERVICE 52-2206685	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PIMCO TOT RETURN ADM - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.27%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
TCW SM CAP GRTH N - U.S. BANCORP FU P.O. BOX 701 MILWAUKEE, WI 53201	0.50%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
VICTORY SPL VALUE A - CITI FUND SER 31-1249295	0.35%

(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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
HAWAIIAN GARDENS CASINO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
HAWAIIAN GARDENS CASINO

D Employer Identification Number (EIN)
33-0691298

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:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
HAWAIIAN GARDENS CASINO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HAWAIIAN GARDENS CASINO

D Employer Identification Number (EIN)
33-0691298

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)	13789	14355
(2) Participant contributions	1b(2)	75385	71636
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2421881	0
(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)	2078722	2038591
(9) Value of interest in common/collective trusts	1c(9)	0	2608572
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	15319224	18854303
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	19909001	23587457
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	19909001	23587457

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)	476794	
(B) Participants	2a(1)(B)	2349834	
(C) Others (including rollovers)	2a(1)(C)	60198	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2886826
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	65	
(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)	83699	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		83764
(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)	465292	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		465292
(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)		
(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)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		25941
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1561859
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5023682
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1296891	
(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)		1296891
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		18622
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	29713	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		29713
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1345226
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3678456
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: BRADSHAW SMITH & CO LLP **(2)** EIN: 88-0150455

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 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		6
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	

			Yes	No	Amount
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		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		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)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

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

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan
HAWAIIAN GARDENS CASINO 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
HAWAIIAN GARDENS CASINO

D Employer Identification Number (EIN)
33-0691298

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): 04-6568107

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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

HAWAIIAN GARDENS CASINO 401(k) PLAN

REPORT ON AUDITS OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

HAWAIIAN GARDENS CASINO 401(k) PLAN

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

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Bradshaw, Smith & Co., LLP

CPAs, Business Advisors & Consultants
5851 West Charleston
Las Vegas, Nevada 89146
(702) 878-9788 FAX (702) 878-4510

INDEPENDENT AUDITORS' REPORT

To the Trustee and Plan Management
Hawaiian Gardens Casino 401(k) Plan
Hawaiian Gardens, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hawaiian Gardens Casino 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 6, which was certified by Fidelity Management Trust Company, the trustee 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 the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of delinquent participant contributions and assets held at end of year, which are the responsibility of plan management, 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. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Bradshaw, Smith & Co, LLP

July 10, 2013

HAWAIIAN GARDENS CASINO 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS		
Investments (at fair value):		
Common collective trust account	$ 2,684,319	$ --
Marketable securities	18,854,303	17,741,105
Participants' contributions receivable	71,636	75,385
Employers' contributions receivable	14,355	13,789
Participants' notes receivable	2,038,591	2,078,722
	$ 23,663,204	$ 19,909,001
LIABILITIES	$ --	$ --
Net assets reflecting investments at fair value	23,663,204	19,909,001
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(75,747)	--
Net assets available for benefits	$ 23,587,457	$ 19,909,001

The Notes to Financial Statements are an integral part of these statements.

HAWAIIAN GARDENS CASINO 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
Additions to net assets attributed to:		
Participants' contributions	$ 2,349,834	$ 2,272,418
Employers' contributions	476,794	428,449
Rollover contributions	60,198	52,663
Interest	83,764	79,455
Dividends	465,292	505,463
Net increase in the fair value of investments	1,587,800	--
Total additions	5,023,682	3,338,448
Deductions from net assets attributed to:		
Benefits paid to participants	1,315,513	1,244,599
Administrative and transaction expenses	29,713	26,963
Net decrease in the fair value of investments	--	902,276
Total deductions	1,345,226	2,173,838
Net increase	3,678,456	1,164,610
Net assets available for benefits:		
Beginning of year	19,909,001	18,744,391
End of year	$ 23,587,457	$ 19,909,001

The Notes to Financial Statements are an integral part of these statements.

HAWAIIAN GARDENS CASINO 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

1. Description of plan:

The following description of the Hawaiian Gardens Casino ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more comprehensive description of the Plan's provisions.

General:

The Plan is a voluntary savings and retirement (defined contribution) plan that covers all employees of the Company, MPCO, Inc., and METIS, LLC, companies under common control (collectively, the "Companies"), beginning after 90 days of service and who are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions:

The Plan provides that participants may contribute up to 50% of their compensation. Participants may increase or decrease their contribution percentages on a monthly basis. Participants may also rollover distributions from other qualified defined benefit or contribution plans.

The Companies currently contribute 25% of the first 3% and 50% of the next 3% of compensation that a participant contributes to the Plan. The matching percentage is determined by the Companies yearly on a discretionary basis. Contributions by the Companies, if any, forfeited by participants, due to termination will be used to pay administrative fees.

Participant accounts:

Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' contribution, if any, and (b) Plan earnings. Allocations are based on participant earnings on account balances, as defined. Forfeited balances of terminated participant's' non-vested accounts, if any, are used to pay administrative fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting policy:

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Companies' contribution portion, if any, of their accounts plus actual earnings thereon is 20% after each year of service. After five years of service, each participant is fully vested. Participants also become fully vested upon reaching normal retirement age, death, permanent disability, or plan termination.

1. Description of plan (continued):

Payment of benefits:

On termination of service, a participant may elect to receive either a lump sum amount equal to the value of his or her account or periodic installment payments. Upon death, the entire balance will be paid to the designated beneficiary.

Investment options:

Upon enrollment in the Plan, a participant may direct contributions to any of the twenty-two funds offered by Fidelity Management Trust Company (FMTC).

Common collective trust account:

Participants may invest in a common collective trust account consisting of a stable value fund. The stable value fund is offered by Wells Fargo Bank, N.A. The terms of the stable value fund investment option is governed by the participation agreement between the Plan and Wells Fargo Bank, N.A. The trust invests all of its assets in the Wells Fargo Stable Return Fund G, a collective trust fund sponsored by the them. The details of the Wells Fargo Stable Value Fund-M including the required disclosures can be found in the December 31, 2012 Wells Fargo Stable Value Fund-M audited financial statements. The stable value fund is benefit-responsive and is therefore required to be reported at fair value under investments with disclosure of an adjustment from fair value to contract value to arrive at the net assets available for benefits.

Participants may change their investment options daily.

Participants notes receivable:

Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes fund. Loan terms are based upon the intent of the borrower and are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions. If any amount remains unpaid for more than 90 days after it is due, the loan shall be in default and the entire unpaid principal and accrued interest shall become immediately due and payable. Participants' notes receivable are reported at their unpaid principal balance plus any accrued but unpaid interest.

Forfeited accounts:

At December 31, 2012 and 2011, there were $2,663 and $6,485, respectively, in forfeited non-vested accounts. Any balances in this account are used to pay administrative fees. During 2012 and 2011, there were $8,254 and $7,352, respectively, in forfeitures from non-vested accounts.

1. Description of plan (continued):

Subsequent events:

Management has evaluated subsequent events through July 10, 2013, the date the financials were available to be issued.

2. Summary of significant accounting policies:

Basis of accounting:

The financial statements of the Plan are prepared on the accrual method of accounting.

Use of estimates in the preparation of financial statements:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment valuation and income recognition:

The Plan's investments in marketable securities are stated at fair value. Assets are valued at quoted market prices, which represent the net asset value of shares held by the Plan. 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 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 Statements of Net Assets Available for Benefits presents 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 Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Purchases and sales of securities are recorded on a trade-date basis.

Payment of benefits:

Benefits are recorded when paid.

Expenses:

Certain expenses of maintaining the Plan are paid directly by the Companies and are excluded from these financial statements. Fees related to the administration of participants' notes receivable are charged directly to the participant's account and are included in the administrative and transaction expenses. Investment related expenses are included in net increase/decrease in the fair value of investments.

2. Summary of significant accounting policies (continued):

Reclassifications:

Certain balances in the prior year financial statements have been reclassified to conform to the current year presentation.

3. Tax status:

The Plan obtained its latest determination letter on October 9, 2003, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. 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. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan Administrator believes the Plan is no longer subject to U.S. federal income tax examinations for years prior to 2009.

4. Fair value measurements:

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

		Fair value measurements using:	
	Fair value	Quoted priced in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)
December 31, 2012:			
Common collective trust (stable value fund)	$ 2,684,319	$ --	$ 2,684,319
Marketable securities (mutual funds)	18,854,303	18,854,303	--
	$ 21,538,622	$ 18,854,303	$ 2,684,319
December 31, 2011:			
Marketable securities (mutual funds)	$ 17,741,105	$ 17,741,105	$ --

4. Fair value measurements (continued):

The fair value measurement standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 3 inputs were available to the Plan.

Level 1 fair value measurements:

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 fair value measurements:

The fair value of the Stable Value Fund is based on the underlying unit value reported by Wells Fargo Stable Return Fund G. The Wells Fargo Stable Return Fund G invests in investment contracts and security-backed contracts. The investment contract is issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. A security-backed contract is comprised of a fixed-income security or portfolio of fixed-income securities and contract value guarantee (wrapper) provided by a third party. The contract value guarantee provides contract value payments for certain participant initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There were no transfers between levels.

Gains and losses (realized and unrealized), as applicable, are included in changes in net assets available for benefits for the years ended December 31, 2012 and 2011 and reported in the net increase (decrease) in the fair value of investments (see Note 7).

5. Investments:

The following investments represent 5% or more of the net assets available for benefits as of December 31, 2012 and 2011.

	2012	2011
Common collective trust:		
Wells Fargo Stable Value Fund-M	$ 2,684,319	$ -- *
Marketable securities:		
Pimco Total Return Fund	1,749,614	1,336,431
Fidelity Retirement Money Market Portfolio	-- *	2,421,881
Fidelity Freedom 2015 Fund	1,133,497 *	1,005,977
Fidelity Freedom 2020 Fund	2,823,045	2,176,269
Fidelity Freedom 2025 Fund	2,318,032	1,896,022
Fidelity Freedom 2030 Fund	2,870,628	2,330,507
Fidelity Freedom 2035 Fund	2,752,352	2,315,419

* Did not represent 5% or more of the Plan's net assets available for benefits for the applicable period.

6. Summary of information certified by the trustee:

Fidelity Management Trust Company has supplied the plan administrator with the certifications as of December 31, 2012 and 2011, and for the years then ended that the Plan's investments and its income and expenses are complete and accurate.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the Trustee:

	2012	2011
Principal Life Insurance Company:		
Investments:		
Common collective trust account	$ 2,684,319	$ --
Marketable securities	18,854,303	17,741,105
Participants' contributions receivable	71,636	75,385
Employer contributions receivable	14,355	13,789
Participants' notes receivable	2,038,591	2,078,722
Additions and deductions during the year ended December 31:		
Net increase in the fair value of investments	1,587,800	--
Net decrease in the fair value of investments	--	902,276
Interest	83,764	79,455
Dividends	465,292	505,463

7. Net increase (decrease) in the fair value of investments:

Net increase (decrease) in the fair value of investments for the years ended December 31, 2012 and 2011 consisted of realized and unrealized gains and losses on investments as follows:

	2012	2011
Common collective trust:		
Wells Fargo Stable Value Fund-M	$ 25,936	$ --
Marketable securities:		
Allianz NFJ Dividend Value Fund - Admin.	17,086	(437)
Columbia Small Cap Value II Fund - Z	26,869	(16,635)
JPM Mid Cap Equity Select Fund	11,068	--
Mainstay Large Cap Growth Fund - R1	44,880	(6,709)
Pimco Total Return Fund	42,987	(4,406)
Spartan 500 Index Adv Fund	15,177	--
Spartan U.S. Equity Index Fund	26,442	(64)
TCW Small Cap Growth Fund - N	1,999	(14,153)
Victory Special Value Fund - A	17,514	(22,377)
Fidelity International Discovery Fund	71,220	(62,822)
Fidelity Freedom Income Fund	6,108	(1,151)
Fidelity Freedom 2000 Fund	2,350	(364)
Fidelity Freedom 2005 Fund	4,723	(1,595)
Fidelity Freedom 2010 Fund	63,014	(28,048)
Fidelity Freedom 2015 Fund	78,301	(37,513)
Fidelity Freedom 2020 Fund	211,306	(101,932)
Fidelity Freedom 2025 Fund	204,679	(124,495)
Fidelity Freedom 2030 Fund	258,828	(164,390)
Fidelity Freedom 2035 Fund	285,867	(197,421)
Fidelity Freedom 2040 Fund	100,121	(68,532)
Fidelity Freedom 2045 Fund	60,922	(40,955)
Fidelity Freedom 2050 Fund	10,407	(8,277)
Fidelity Freedom 2055 Fund	(4)	--
	$ 1,587,800	$ (902,276)

8. Administrative expenses:

The Companies pay the annual administrative expenses of the Plan in excess of amounts available from forfeitures. Participants pay the Plan's fees for loans.

9. Related party transactions:

Currently, the Plan provides investments, investment management, and record keeping services through Fidelity Management Trust Company, a party-in-interest. Expenses related to loan and administrative fees amounted to $29,713 and $26,963 for the years ended December 31, 2012 and 2011, respectively.

10. Prohibited transaction:

During the year ended December 31, 2012, the Companies did not timely submit participant contributions to the Plan on one occasion. The Companies compensated the participant for lost earnings.

11. Plan termination:

Although it has not expressed any intent to do so, the Companies have the right under the Plan to discontinue any contributions it is making at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, the Plan provides for 100% vesting of all participants' accounts.

12. Reconciliation of financial statements to Form 5500:

The following is a reconciliation of the common collective trust account per the financial statements at December 31, 2012 to Form 5500:

Common collective trust account at fair value per the financial statements	$ 2,684,319
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(75,747)
Common collective trust account (at contract value) per Form 5500	$ 2,608,572

SUPPLEMENTAL SCHEDULES

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4a- SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51:
Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP:	
$ 6	$ --	$ 6	$ --	$ --

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4a- SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2011

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51:
Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP:	
$ 23,391	$ --	$ 23,391	$ --	$ --

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2012

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current value
	Wells Fargo	Wells Fargo Stable Value Fund-M	$ 2,584,590	$ 2,684,319
	Allianz	Allianz NFJ Dividend Value Fund - Admin.	167,231	185,080
	Columbia	Columbia Small Cap Value II Fund - Z	266,081	305,834
	JPM	JPM Mid Cap Equity Select Fund	299,667	311,421
	Mainstay	Mainstay Large Cap Growth Fund - R1	398,789	454,553
	Pimco	Pimco Total Return Fund	1,710,032	1,749,614
	Spartan	Spartan 500 Index Adv Fund	428,267	442,621
	TCW	TCW Small Cap Growth Fund - N	186,561	184,259
*	Fidelity	Fidelity International Discovery Fund	401,683	439,796
*	Fidelity	Fidelity Freedom Income Fund	135,116	142,275
*	Fidelity	Fidelity Freedom 2000 Fund	70,341	71,910
*	Fidelity	Fidelity Freedom 2005 Fund	59,046	61,708
*	Fidelity	Fidelity Freedom 2010 Fund	804,896	856,991
*	Fidelity	Fidelity Freedom 2015 Fund	1,047,248	1,133,497
*	Fidelity	Fidelity Freedom 2020 Fund	2,639,231	2,823,045
*	Fidelity	Fidelity Freedom 2025 Fund	2,174,658	2,318,032
*	Fidelity	Fidelity Freedom 2030 Fund	2,709,278	2,870,628
*	Fidelity	Fidelity Freedom 2035 Fund	2,593,321	2,752,352
*	Fidelity	Fidelity Freedom 2040 Fund	948,486	1,013,918
*	Fidelity	Fidelity Freedom 2045 Fund	592,677	629,874
*	Fidelity	Fidelity Freedom 2050 Fund	98,879	106,416
*	Fidelity	Fidelity Freedom 2055 Fund	483	479
			17,731,971	18,854,303
	Participants' notes receivable, interest rates ranging from 4.25% to 7.50%		--	2,038,591
			$ 20,316,561	$ 23,577,213

* Denotes party-in-interest

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2011

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current value
	Allianz	Allianz NFJ Dividend Value Fund - Admin.	$ 156,701	$ 159,830
	Columbia	Columbia Small Cap Value II Fund - Z	247,099	266,548
	Mainstay	Mainstay Large Cap Growth Fund - R1	336,255	357,515
	Pimco	Pimco Total Return Fund	1,328,690	1,336,431
	Spartan	Spartan U.S. Equity Index Fund	265,550	291,714
	TCW	TCW Small Cap Growth Fund - N	168,836	165,092
	Victory	Victory Special Value Fund -A	172,398	180,061
*	Fidelity	Fidelity Retirement Money Market Portfolio	2,421,881	2,421,881
*	Fidelity	Fidelity International Discovery Fund	418,740	386,882
*	Fidelity	Fidelity Freedom Income Fund	101,924	104,706
*	Fidelity	Fidelity Freedom 2000 Fund	56,523	56,128
*	Fidelity	Fidelity Freedom 2005 Fund	106,759	107,766
*	Fidelity	Fidelity Freedom 2010 Fund	827,069	823,044
*	Fidelity	Fidelity Freedom 2015 Fund	983,616	1,005,977
*	Fidelity	Fidelity Freedom 2020 Fund	2,190,672	2,176,269
*	Fidelity	Fidelity Freedom 2025 Fund	1,943,911	1,896,022
*	Fidelity	Fidelity Freedom 2030 Fund	2,419,165	2,330,507
*	Fidelity	Fidelity Freedom 2035 Fund	2,424,845	2,315,419
*	Fidelity	Fidelity Freedom 2040 Fund	852,349	829,445
*	Fidelity	Fidelity Freedom 2045 Fund	467,874	446,505
*	Fidelity	Fidelity Freedom 2050 Fund	83,964	83,363
			17,974,821	17,741,105
	Participants' notes receivable, interest rates ranging from 4.25% to 7.50%		--	2,078,722
			$ 17,974,821	$ 19,819,827

* Denotes party-in-interest

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4a- SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51:
Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP:	
$ 6	$ --	$ 6	$ --	$ --

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2012

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current value
	Wells Fargo	Wells Fargo Stable Value Fund-M	$ 2,584,590	$ 2,684,319
	Allianz	Allianz NFJ Dividend Value Fund - Admin.	167,231	185,080
	Columbia	Columbia Small Cap Value II Fund - Z	266,081	305,834
	JPM	JPM Mid Cap Equity Select Fund	299,667	311,421
	Mainstay	Mainstay Large Cap Growth Fund - R1	398,789	454,553
	Pimco	Pimco Total Return Fund	1,710,032	1,749,614
	Spartan	Spartan 500 Index Adv Fund	428,267	442,621
	TCW	TCW Small Cap Growth Fund - N	186,561	184,259
*	Fidelity	Fidelity International Discovery Fund	401,683	439,796
*	Fidelity	Fidelity Freedom Income Fund	135,116	142,275
*	Fidelity	Fidelity Freedom 2000 Fund	70,341	71,910
*	Fidelity	Fidelity Freedom 2005 Fund	59,046	61,708
*	Fidelity	Fidelity Freedom 2010 Fund	804,896	856,991
*	Fidelity	Fidelity Freedom 2015 Fund	1,047,248	1,133,497
*	Fidelity	Fidelity Freedom 2020 Fund	2,639,231	2,823,045
*	Fidelity	Fidelity Freedom 2025 Fund	2,174,658	2,318,032
*	Fidelity	Fidelity Freedom 2030 Fund	2,709,278	2,870,628
*	Fidelity	Fidelity Freedom 2035 Fund	2,593,321	2,752,352
*	Fidelity	Fidelity Freedom 2040 Fund	948,486	1,013,918
*	Fidelity	Fidelity Freedom 2045 Fund	592,677	629,874
*	Fidelity	Fidelity Freedom 2050 Fund	98,879	106,416
*	Fidelity	Fidelity Freedom 2055 Fund	483	479
			17,731,971	18,854,303
	Participants' notes receivable, interest rates ranging from 4.25% to 7.50%		--	2,038,591
			$ 20,316,561	$ 23,577,213

* Denotes party-in-interest

the Gardens

INTEROFFICE MEMORANDUM

TO: 401K COMMITTEE

FROM: JACKIE JOHNSON – HUMAN RESOURCES

SUBJECT: 2013 MISSED CONTRIBUTIONS

DATE: 7/26/2013

Plan name: Hawaiian Gardens Casino 401(k) Plan
Plan sponsor: Hawaiian Gardens Casino
3 digit plan number: 001
EIN: 33-0691298

During 2013, an audit was conducted to ensure all 401(k) deferrals listed in PSW matched our payroll system. It was discovered that 1 participant (Metis) had elected a deferral that was not active in our system. As a result of clerical error and system error, this deferral was not processed correctly.

Once this was discovered, I worked with Fidelity to calculate the amount due to this participant and processed the information for correction by following the instructions provided by Fidelity (calculating 50% of what would have been the participant's total deferral, in addition to 100% of employer's contributions). Below is the breakdown that occurred as a result:

Division	Participant	Total Participant Deferral	50% of Deferral	100% Employer Contribution	Total Amount Due to make participant whole
Metis	Tam, Dillion	$8.33	$4.17	$2.08	$6.25
				TOTAL	***$6.25***

HAWAIIAN GARDENS CASINO 401(k) PLAN

REPORT ON AUDITS OF FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

HAWAIIAN GARDENS CASINO 401(k) PLAN

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

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Bradshaw, Smith & Co., LLP

CPAs, Business Advisors & Consultants
5851 West Charleston
Las Vegas, Nevada 89146
(702) 878-9788 FAX (702) 878-4510

INDEPENDENT AUDITORS' REPORT

To the Trustee and Plan Management
Hawaiian Gardens Casino 401(k) Plan
Hawaiian Gardens, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Hawaiian Gardens Casino 401(k) Plan, which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 6, which was certified by Fidelity Management Trust Company, the trustee 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 the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of delinquent participant contributions and assets held at end of year, which are the responsibility of plan management, 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. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Bradshaw, Smith & Co, LLP

July 10, 2013

HAWAIIAN GARDENS CASINO 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS		
Investments (at fair value):		
Common collective trust account	$ 2,684,319	$ --
Marketable securities	18,854,303	17,741,105
Participants' contributions receivable	71,636	75,385
Employers' contributions receivable	14,355	13,789
Participants' notes receivable	2,038,591	2,078,722
	$ 23,663,204	$ 19,909,001
LIABILITIES	$ --	$ --
Net assets reflecting investments at fair value	23,663,204	19,909,001
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(75,747)	--
Net assets available for benefits	$ 23,587,457	$ 19,909,001

The Notes to Financial Statements are an integral part of these statements.

HAWAIIAN GARDENS CASINO 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
Additions to net assets attributed to:		
Participants' contributions	$ 2,349,834	$ 2,272,418
Employers' contributions	476,794	428,449
Rollover contributions	60,198	52,663
Interest	83,764	79,455
Dividends	465,292	505,463
Net increase in the fair value of investments	1,587,800	--
Total additions	5,023,682	3,338,448
Deductions from net assets attributed to:		
Benefits paid to participants	1,315,513	1,244,599
Administrative and transaction expenses	29,713	26,963
Net decrease in the fair value of investments	--	902,276
Total deductions	1,345,226	2,173,838
Net increase	3,678,456	1,164,610
Net assets available for benefits:		
Beginning of year	19,909,001	18,744,391
End of year	$ 23,587,457	$ 19,909,001

The Notes to Financial Statements are an integral part of these statements.

HAWAIIAN GARDENS CASINO 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

1. Description of plan:

The following description of the Hawaiian Gardens Casino ("Company") 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more comprehensive description of the Plan's provisions.

General:

The Plan is a voluntary savings and retirement (defined contribution) plan that covers all employees of the Company, MPCO, Inc., and METIS, LLC, companies under common control (collectively, the "Companies"), beginning after 90 days of service and who are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions:

The Plan provides that participants may contribute up to 50% of their compensation. Participants may increase or decrease their contribution percentages on a monthly basis. Participants may also rollover distributions from other qualified defined benefit or contribution plans.

The Companies currently contribute 25% of the first 3% and 50% of the next 3% of compensation that a participant contributes to the Plan. The matching percentage is determined by the Companies yearly on a discretionary basis. Contributions by the Companies, if any, forfeited by participants, due to termination will be used to pay administrative fees.

Participant accounts:

Each participant's account is credited with the participant's contribution and allocations of (a) the Companies' contribution, if any, and (b) Plan earnings. Allocations are based on participant earnings on account balances, as defined. Forfeited balances of terminated participant's' non-vested accounts, if any, are used to pay administrative fees. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting policy:

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Companies' contribution portion, if any, of their accounts plus actual earnings thereon is 20% after each year of service. After five years of service, each participant is fully vested. Participants also become fully vested upon reaching normal retirement age, death, permanent disability, or plan termination.

1. Description of plan (continued):

Payment of benefits:

On termination of service, a participant may elect to receive either a lump sum amount equal to the value of his or her account or periodic installment payments. Upon death, the entire balance will be paid to the designated beneficiary.

Investment options:

Upon enrollment in the Plan, a participant may direct contributions to any of the twenty-two funds offered by Fidelity Management Trust Company (FMTC).

Common collective trust account:

Participants may invest in a common collective trust account consisting of a stable value fund. The stable value fund is offered by Wells Fargo Bank, N.A. The terms of the stable value fund investment option is governed by the participation agreement between the Plan and Wells Fargo Bank, N.A. The trust invests all of its assets in the Wells Fargo Stable Return Fund G, a collective trust fund sponsored by the them. The details of the Wells Fargo Stable Value Fund-M including the required disclosures can be found in the December 31, 2012 Wells Fargo Stable Value Fund-M audited financial statements. The stable value fund is benefit-responsive and is therefore required to be reported at fair value under investments with disclosure of an adjustment from fair value to contract value to arrive at the net assets available for benefits.

Participants may change their investment options daily.

Participants notes receivable:

Participants may borrow from their fund accounts up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. Loan transactions are treated as a transfer to (from) the investment fund from (to) the participant notes fund. Loan terms are based upon the intent of the borrower and are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions. If any amount remains unpaid for more than 90 days after it is due, the loan shall be in default and the entire unpaid principal and accrued interest shall become immediately due and payable. Participants' notes receivable are reported at their unpaid principal balance plus any accrued but unpaid interest.

Forfeited accounts:

At December 31, 2012 and 2011, there were $2,663 and $6,485, respectively, in forfeited non-vested accounts. Any balances in this account are used to pay administrative fees. During 2012 and 2011, there were $8,254 and $7,352, respectively, in forfeitures from non-vested accounts.

1. Description of plan (continued):

Subsequent events:

Management has evaluated subsequent events through July 10, 2013, the date the financials were available to be issued.

2. Summary of significant accounting policies:

Basis of accounting:

The financial statements of the Plan are prepared on the accrual method of accounting.

Use of estimates in the preparation of financial statements:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Investment valuation and income recognition:

The Plan's investments in marketable securities are stated at fair value. Assets are valued at quoted market prices, which represent the net asset value of shares held by the Plan. 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 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 Statements of Net Assets Available for Benefits presents 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 Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

Purchases and sales of securities are recorded on a trade-date basis.

Payment of benefits:

Benefits are recorded when paid.

Expenses:

Certain expenses of maintaining the Plan are paid directly by the Companies and are excluded from these financial statements. Fees related to the administration of participants' notes receivable are charged directly to the participant's account and are included in the administrative and transaction expenses. Investment related expenses are included in net increase/decrease in the fair value of investments.

2. Summary of significant accounting policies (continued):

Reclassifications:

Certain balances in the prior year financial statements have been reclassified to conform to the current year presentation.

3. Tax status:

The Plan obtained its latest determination letter on October 9, 2003, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. 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. Therefore, no provision for income taxes has been included in the Plan's financial statements.

The Plan Administrator believes the Plan is no longer subject to U.S. federal income tax examinations for years prior to 2009.

4. Fair value measurements:

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits.

		Fair value measurements using:	
	Fair value	Quoted priced in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)
December 31, 2012:			
Common collective trust (stable value fund)	$ 2,684,319	$ --	$ 2,684,319
Marketable securities (mutual funds)	18,854,303	18,854,303	--
	$ 21,538,622	$ 18,854,303	$ 2,684,319
December 31, 2011:			
Marketable securities (mutual funds)	$ 17,741,105	$ 17,741,105	$ --

4. Fair value measurements (continued):

The fair value measurement standards establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. No Level 3 inputs were available to the Plan.

Level 1 fair value measurements:

The fair value of mutual funds is based on quoted net asset values of the shares held by the Plan at year-end.

Level 2 fair value measurements:

The fair value of the Stable Value Fund is based on the underlying unit value reported by Wells Fargo Stable Return Fund G. The Wells Fargo Stable Return Fund G invests in investment contracts and security-backed contracts. The investment contract is issued by a financial institution to provide a stated rate of return to the buyer of the contract for a specified period of time. A security-backed contract is comprised of a fixed-income security or portfolio of fixed-income securities and contract value guarantee (wrapper) provided by a third party. The contract value guarantee provides contract value payments for certain participant initiated withdrawals and transfers, a floor crediting rate, and return of fully accrued contract value at maturity.

There were no transfers between levels.

Gains and losses (realized and unrealized), as applicable, are included in changes in net assets available for benefits for the years ended December 31, 2012 and 2011 and reported in the net increase (decrease) in the fair value of investments (see Note 7).

5. Investments:

The following investments represent 5% or more of the net assets available for benefits as of December 31, 2012 and 2011.

	2012	2011
Common collective trust:		
Wells Fargo Stable Value Fund-M	$ 2,684,319	$ -- *
Marketable securities:		
Pimco Total Return Fund	1,749,614	1,336,431
Fidelity Retirement Money Market Portfolio	-- *	2,421,881
Fidelity Freedom 2015 Fund	1,133,497 *	1,005,977
Fidelity Freedom 2020 Fund	2,823,045	2,176,269
Fidelity Freedom 2025 Fund	2,318,032	1,896,022
Fidelity Freedom 2030 Fund	2,870,628	2,330,507
Fidelity Freedom 2035 Fund	2,752,352	2,315,419

* Did not represent 5% or more of the Plan's net assets available for benefits for the applicable period.

6. Summary of information certified by the trustee:

Fidelity Management Trust Company has supplied the plan administrator with the certifications as of December 31, 2012 and 2011, and for the years then ended that the Plan's investments and its income and expenses are complete and accurate.

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the Trustee:

	2012	2011
Principal Life Insurance Company:		
Investments:		
Common collective trust account	$ 2,684,319	$ --
Marketable securities	18,854,303	17,741,105
Participants' contributions receivable	71,636	75,385
Employer contributions receivable	14,355	13,789
Participants' notes receivable	2,038,591	2,078,722
Additions and deductions during the year ended December 31:		
Net increase in the fair value of investments	1,587,800	--
Net decrease in the fair value of investments	--	902,276
Interest	83,764	79,455
Dividends	465,292	505,463

7. Net increase (decrease) in the fair value of investments:

Net increase (decrease) in the fair value of investments for the years ended December 31, 2012 and 2011 consisted of realized and unrealized gains and losses on investments as follows:

	2012	2011
Common collective trust:		
Wells Fargo Stable Value Fund-M	$ 25,936	$ --
Marketable securities:		
Allianz NFJ Dividend Value Fund - Admin.	17,086	(437)
Columbia Small Cap Value II Fund - Z	26,869	(16,635)
JPM Mid Cap Equity Select Fund	11,068	--
Mainstay Large Cap Growth Fund - R1	44,880	(6,709)
Pimco Total Return Fund	42,987	(4,406)
Spartan 500 Index Adv Fund	15,177	--
Spartan U.S. Equity Index Fund	26,442	(64)
TCW Small Cap Growth Fund - N	1,999	(14,153)
Victory Special Value Fund - A	17,514	(22,377)
Fidelity International Discovery Fund	71,220	(62,822)
Fidelity Freedom Income Fund	6,108	(1,151)
Fidelity Freedom 2000 Fund	2,350	(364)
Fidelity Freedom 2005 Fund	4,723	(1,595)
Fidelity Freedom 2010 Fund	63,014	(28,048)
Fidelity Freedom 2015 Fund	78,301	(37,513)
Fidelity Freedom 2020 Fund	211,306	(101,932)
Fidelity Freedom 2025 Fund	204,679	(124,495)
Fidelity Freedom 2030 Fund	258,828	(164,390)
Fidelity Freedom 2035 Fund	285,867	(197,421)
Fidelity Freedom 2040 Fund	100,121	(68,532)
Fidelity Freedom 2045 Fund	60,922	(40,955)
Fidelity Freedom 2050 Fund	10,407	(8,277)
Fidelity Freedom 2055 Fund	(4)	--
	$ 1,587,800	$ (902,276)

8. Administrative expenses:

The Companies pay the annual administrative expenses of the Plan in excess of amounts available from forfeitures. Participants pay the Plan's fees for loans.

9. Related party transactions:

Currently, the Plan provides investments, investment management, and record keeping services through Fidelity Management Trust Company, a party-in-interest. Expenses related to loan and administrative fees amounted to $29,713 and $26,963 for the years ended December 31, 2012 and 2011, respectively.

10. Prohibited transaction:

During the year ended December 31, 2012, the Companies did not timely submit participant contributions to the Plan on one occasion. The Companies compensated the participant for lost earnings.

11. Plan termination:

Although it has not expressed any intent to do so, the Companies have the right under the Plan to discontinue any contributions it is making at any time and to terminate the Plan subject to the provisions of ERISA. In the event of termination, the Plan provides for 100% vesting of all participants' accounts.

12. Reconciliation of financial statements to Form 5500:

The following is a reconciliation of the common collective trust account per the financial statements at December 31, 2012 to Form 5500:

Common collective trust account at fair value per the financial statements	$ 2,684,319
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	(75,747)
Common collective trust account (at contract value) per Form 5500	$ 2,608,572

SUPPLEMENTAL SCHEDULES

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4a- SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2012

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51:
Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP:	
$ 6	$ --	$ 6	$ --	$ --

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4a- SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

FOR THE YEAR ENDED DECEMBER 31, 2011

Participant contributions transferred late to Plan	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51:
Check here if late participant loan repayments are included:	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP:	
$ 23,391	$ --	$ 23,391	$ --	$ --

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2012

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current value
	Wells Fargo	Wells Fargo Stable Value Fund-M	$ 2,584,590	$ 2,684,319
	Allianz	Allianz NFJ Dividend Value Fund - Admin.	167,231	185,080
	Columbia	Columbia Small Cap Value II Fund - Z	266,081	305,834
	JPM	JPM Mid Cap Equity Select Fund	299,667	311,421
	Mainstay	Mainstay Large Cap Growth Fund - R1	398,789	454,553
	Pimco	Pimco Total Return Fund	1,710,032	1,749,614
	Spartan	Spartan 500 Index Adv Fund	428,267	442,621
	TCW	TCW Small Cap Growth Fund - N	186,561	184,259
*	Fidelity	Fidelity International Discovery Fund	401,683	439,796
*	Fidelity	Fidelity Freedom Income Fund	135,116	142,275
*	Fidelity	Fidelity Freedom 2000 Fund	70,341	71,910
*	Fidelity	Fidelity Freedom 2005 Fund	59,046	61,708
*	Fidelity	Fidelity Freedom 2010 Fund	804,896	856,991
*	Fidelity	Fidelity Freedom 2015 Fund	1,047,248	1,133,497
*	Fidelity	Fidelity Freedom 2020 Fund	2,639,231	2,823,045
*	Fidelity	Fidelity Freedom 2025 Fund	2,174,658	2,318,032
*	Fidelity	Fidelity Freedom 2030 Fund	2,709,278	2,870,628
*	Fidelity	Fidelity Freedom 2035 Fund	2,593,321	2,752,352
*	Fidelity	Fidelity Freedom 2040 Fund	948,486	1,013,918
*	Fidelity	Fidelity Freedom 2045 Fund	592,677	629,874
*	Fidelity	Fidelity Freedom 2050 Fund	98,879	106,416
*	Fidelity	Fidelity Freedom 2055 Fund	483	479
			17,731,971	18,854,303
	Participants' notes receivable, interest rates ranging from 4.25% to 7.50%		--	2,038,591
			$ 20,316,561	$ 23,577,213

* Denotes party-in-interest

HAWAIIAN GARDENS CASINO 401(k) PLAN
(EIN #33-0691298, PLAN #001)

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2011

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current value
	Allianz	Allianz NFJ Dividend Value Fund - Admin.	$ 156,701	$ 159,830
	Columbia	Columbia Small Cap Value II Fund - Z	247,099	266,548
	Mainstay	Mainstay Large Cap Growth Fund - R1	336,255	357,515
	Pimco	Pimco Total Return Fund	1,328,690	1,336,431
	Spartan	Spartan U.S. Equity Index Fund	265,550	291,714
	TCW	TCW Small Cap Growth Fund - N	168,836	165,092
	Victory	Victory Special Value Fund -A	172,398	180,061
*	Fidelity	Fidelity Retirement Money Market Portfolio	2,421,881	2,421,881
*	Fidelity	Fidelity International Discovery Fund	418,740	386,882
*	Fidelity	Fidelity Freedom Income Fund	101,924	104,706
*	Fidelity	Fidelity Freedom 2000 Fund	56,523	56,128
*	Fidelity	Fidelity Freedom 2005 Fund	106,759	107,766
*	Fidelity	Fidelity Freedom 2010 Fund	827,069	823,044
*	Fidelity	Fidelity Freedom 2015 Fund	983,616	1,005,977
*	Fidelity	Fidelity Freedom 2020 Fund	2,190,672	2,176,269
*	Fidelity	Fidelity Freedom 2025 Fund	1,943,911	1,896,022
*	Fidelity	Fidelity Freedom 2030 Fund	2,419,165	2,330,507
*	Fidelity	Fidelity Freedom 2035 Fund	2,424,845	2,315,419
*	Fidelity	Fidelity Freedom 2040 Fund	852,349	829,445
*	Fidelity	Fidelity Freedom 2045 Fund	467,874	446,505
*	Fidelity	Fidelity Freedom 2050 Fund	83,964	83,363
			17,974,821	17,741,105
	Participants' notes receivable, interest rates ranging from 4.25% to 7.50%		--	2,078,722
			$ 17,974,821	$ 19,819,827

* Denotes party-in-interest