# 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
SHEN MILSOM & WILKE, LLC 401(K) PROFIT SHARING PLA

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/1992

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

SHEN MILSOM & WILKE, LLC

417 FIFTH AVE
5TH FL
NEW YORK, NY 10016

**2b** Employer Identification Number (EIN)
26-3758621

**2c** Sponsor's telephone number
212-725-6800

**2d** Business code (see instructions)
541990

**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. | 07/29/2013 | IRENE SHEN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 07/29/2013 | FRED SHEN |
| | **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 [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

**3b** Administrator's EIN

**3c** Administrator's telephone number

**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** | 167 |
| **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** | 134 |
| **b** | Retired or separated participants receiving benefits | **6b** | 1 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 26 |
| **d** | Subtotal. Add lines **6a**, **6b**, and **6c** | **6d** | 161 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | **6e** | 0 |
| **f** | Total. Add lines **6d** and **6e** | **6f** | 161 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 151 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 8 |
| **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 2J 2F 2G 2K 3D 2T

**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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

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

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

**a Pension Schedules**

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

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] ___ **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2012**<br>**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
SHEN MILSOM & WILKE, LLC 401(K) PROFIT SHARING PLA

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SHEN MILSOM & WILKE, LLC

**D** Employer Identification Number (EIN)
26-3758621

## 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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

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

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

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

MASSACHUSETTS MUTUAL LIFE INS. CO.

04-1590850

| (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? |
|---|---|---|---|---|---|---|
| 52 60 63 64 72 | CONTRACT ADMINISTRATOR | 52182 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

MORGAN STANLEY & CO. INCORPORATED M

94-1671384

| (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? |
|---|---|---|---|---|---|---|
| 53 | SHAREHOLDER SERVICE PROVI | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 37295 | Yes [ ] No [X] |

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

RBC CAPITAL MARKETS LLC

41-1416330

| (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? |
|---|---|---|---|---|---|---|
| 53 | SHAREHOLDER SERVICE PROVI | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 7868 | Yes [ ] No [X] |

**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 |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| PREMIER MONEY MARKET FD BABSON<br><br>04-3212059 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| MFS EMERGING MARKETS EQUITY FUND<br><br>04-3281543 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 72 | 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. |
|---|---|
| PREMIER HIGH YIELD FUND BABSON<br><br>04-3520009 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| FIDELITY ADVISOR LEVERAGEDCO ST FND<br><br>04-3533877 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| OPPENHEIMER GOLD & SPEC MINERALS FD<br><br>13-3155639 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| ROYCE TOTAL RETURN FUND<br><br>13-3742929 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| NEUBERGER BERMAN SOCIALLY RESP FUND<br><br>13-3749226 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| OPPENHEIMER SMALL&MID CAP VAL FUND<br><br>13-6918877 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2050 FD<br><br>20-8582342 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2015 FD<br><br>20-8582402 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2025 FD<br><br>20-8582460 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2035 FD<br><br>20-8582513 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2045 FD<br><br>20-8582560 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| ALLIANCEBNSTEIN INTL GROWTH FUND<br><br>22-3298334 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| PIONEER FUNDAMENTAL VALUE FUND<br><br>36-4356313 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| NUVEEN SMALL CAP SELECT FUND<br><br>39-1901483 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| BLACKROCK CORE BOND PORTFOLIO FUND<br><br>51-0370308 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMERICAN FUNDS GRTH FUND OF AMERICA<br><br>52-0792143 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT TDAY FD<br><br>71-6156733 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2010 FD<br><br>71-6156734 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2020 FD<br><br>71-6156735 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2030 FD<br><br>71-6156736 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| WLLS FRG ADV DOW JONES TRGT 2040 FD<br><br>71-6156737 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| OPPENHEIMER INTERNATIONAL BOND FUND<br><br>84-1308320 | BASIS POINTS * PLAN ASSETS |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| THORNBURG INTERNATIONAL VALUE FUND<br><br>85-0451747 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO. | 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. |
|---|---|
| AMERICAN CENTURY REAL ESTATE FUND<br><br>94-3226139 | BASIS POINTS * PLAN ASSETS |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| MORGAN STANLEY & CO. INCORPORATED ( | 53 | 37295 |

| **(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. |
|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO.<br><br>04-1590850 | COMMISSIONS AND FEES |

## 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 |
|---|---|---|
| RBC CAPITAL MARKETS LLC | 53 | 7868 |

| **(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. |
|---|---|
| MASSACHUSETTS MUTUAL LIFE INS. CO.<br><br>04-1590850 | COMMISSIONS AND FEES |

| **(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 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
SHEN MILSOM & WILKE, LLC 401(K) PROFIT SHARING PLA

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SHEN MILSOM & WILKE, LLC

**D** Employer Identification Number (EIN)
26-3758621

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | | |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | | |
| **(2)** Participant contributions | 1b(2) | | |
| **(3)** Other | 1b(3) | | |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | | |
| **(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) | 132861 | 124532 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(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) | 8966143 | 9793503 |
| **(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 | 9099004 | 9918035 |
| | **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 | 9099004 | 9918035 |

## 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) | 327896 | |
| | **(B)** Participants | 2a(1)(B) | 788881 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 105729 | |
| | **(2)** Noncash contributions | 2a(2) | | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1222506 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| | **(B)** U.S. Government securities | 2b(1)(B) | | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | | |
| | **(E)** Participant loans | 2b(1)(E) | 7669 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 7669 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 257059 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 257059 |
| | **(3)** Rents | 2b(3) | | |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| | **(B)** Other | 2b(5)(B) | | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (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) | | 745289 |
| c Other income | 2c | | 0 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2232523 |

## Expenses

| | | | |
|---|---|---|---|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1361374 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 1361374 |
| f Corrective distributions (see instructions) | 2f | | 106 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | -169 |
| h Interest expense | 2h | | |
| i Administrative expenses: **(1)** Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 1250 | |
| (3) Investment advisory and management fees | 2i(3) | 50931 | |
| (4) Other | 2i(4) | 0 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 52181 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 1413492 |

## Net Income and Reconciliation

| | | | |
|---|---|---|---|
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 819031 |
| 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: BUCHBINDER TUNICK AND COMPANY LLP **(2)** EIN: 13-1578842

**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 | |
| 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 | | 500000 |
| f | Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 4f | | X | |
| g | Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4g | | X | |
| h | Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | 4h | | X | |
| i | Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | 4i | X | | |
| j | Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.) | 4j | | X | |
| k | Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | 4k | | X | |
| l | Has the plan failed to provide any benefit when due under the plan? | 4l | | X | |
| m | If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 4m | | X | |
| n | If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | 4n | | | |

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

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

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

## 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
SHEN MILSOM & WILKE, LLC 401(K) PROFIT SHARING PLA

**B** Three-digit plan number (PN) ▶ 001

**C** Plan sponsor's name as shown on line 2a of Form 5500
SHEN MILSOM & WILKE, LLC

**D** Employer Identification Number (EIN)
26-3758621

## 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): 04-1590850

**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):

# SHEN MILSOM & WILKE, LLC 401(k)
# PROFIT SHARING PLAN

## Financial Statements
## and
## Supplemental Schedule

## For the Years Ended December 31, 2012 and 2011

SHEN MILSOM & WILKE, LLC 401(k) PROFIT SHARING PLAN
For the Years Ended December 31, 2012 and 2011

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BT&CO.
BUCHBINDER TUNICK & COMPANY LLP
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# INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator
Shen Milsom & Wilke, LLC 401(k) Profit Sharing Plan

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Shen Milsom & Wilke, LLC 401(k) Profit Sharing Plan (the "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

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.

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matters 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 8, which was certified by Massachusetts Mutual Life Insurance Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. 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 matters 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**

The supplemental schedule on page 15, as of December 31, 2012, is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

**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 schedule, 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 DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Buchbinder Tunick & Company LLP

BUCHBINDER TUNICK & COMPANY LLP

New York, NY
July 19, 2013

**SHEN MILSOM & WILKE, LLC 401(k) PROFIT SHARING PLAN**
**Statements of Net Assets Available for Benefits**
**December 31, 2012 and 2011**

| | 2012 | 2011 |
|---|---|---|
| Assets: | | |
| Investments, at fair value: | | |
| Mutual funds | $ 9,793,503 | $ 8,966,143 |
| Receivables: | | |
| Employer contributions | 63,120 | 319,863 |
| Participant contributions | - | 31,925 |
| Notes receivable from participants | 124,532 | 132,861 |
| Total receivables | 187,652 | 484,649 |
| Total assets | 9,981,155 | 9,450,792 |
| Liabilities | - | - |
| Net assets available for benefits | $ 9,981,155 | $ 9,450,792 |

See notes to financial statements.

**SHEN MILSOM & WILKE, LLC 401(k) PROFIT SHARING 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: | | |
| Investment income (loss): | | |
| Net appreciation (depreciation) in fair value of investments | $ 745,289 | $ (771,805) |
| Dividend income | 257,059 | 176,762 |
| Net investment income (loss) | 1,002,348 | (595,043) |
| Interest income on notes receivable from participants | 7,669 | 6,390 |
| Contributions: | | |
| Participant contributions, including rollovers | 862,685 | 959,723 |
| Employer contributions | 71,153 | 320,278 |
| Total contributions | 933,838 | 1,280,001 |
| Total additions | 1,943,855 | 691,348 |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 1,361,311 | 749,017 |
| Administrative expenses | 52,181 | 80,302 |
| Total deductions | 1,413,492 | 829,319 |
| Net increase (decrease) | 530,363 | (137,971) |
| Net assets available for benefits: | | |
| Beginning of year | 9,450,792 | 9,588,763 |
| End of year | $ 9,981,155 | $ 9,450,792 |

See notes to financial statements.

## Note 1 - Description of the Plan

The following description of the Shen Milsom & Wilke, LLC 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan's agreement for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan covering all eligible employees of Shen Milsom & Wilke, LLC (the "Company") (formerly Shen Milsom & Wilke, Inc.). Employees become eligible to participate in the Plan on the earlier of January 1, April 1, July 1, or October 1 following the attainment of age 21 and the completion of one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

### Contributions

Employee salary deferral contributions are based on specified percentages or amounts of gross pay, but may not exceed a dollar limit which is set by law. Tax deferred contributions were limited to a maximum of $17,000 and $16,500 in 2012 and 2011, respectively. Certain participants (age 50 and older) can make an additional catch-up contribution. Catch-up contributions were limited to $5,500 in 2012 and 2011, respectively. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover contribution). Rollover contributions for 2012 and 2011 were $105,729 and $133,523, respectively. Furthermore, participants can make Roth 401(k) deferrals under Section 402A of the Internal Revenue Code ("IRC"). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers various mutual funds as investment options for participants.

During 2011, the Plan was classified as a "QACA safe harbor 401(k) Plan". The Company matched 100% of salary deferrals up to the first 1% of the plan compensation, plus 50% of salary deferrals up to the next 5% of plan compensation.

Effective January 1, 2012, the Plan was amended to eliminate the QACA safe harbor contribution and provide discretionary employer matching contributions. The Company will decide each year how much (if anything) to contribute to the Plan. Employer contributions amounted to $71,153 and $320,278 for the years ended December 31, 2012 and 2011, respectively.

In addition, the Company may make an annual discretionary profit sharing contribution that will be allocated to the participants based on the proportion of each employee's compensation to the total compensation as defined in the Plan. No discretionary profit sharing contributions were made for the 2012 or 2011 plan years.

## Note 1 - Description of the Plan (Continued)

### Participant Accounts

Each participant's account is credited with the participant's contribution, the employer's contributions and investment earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### Vesting

Participants are vested immediately in their contributions, plus actual earnings thereon, as well as in the non-elective contributions. Employer matching contributions and discretionary profit sharing contributions are vested in accordance with the following schedule:

| Years of Service | Percentage |
|---|---|
| More than 2 years, but less than 3 | 20% |
| More than 3 years, but less than 4 | 40 |
| More than 4 years, but less than 5 | 60 |
| More than 5 years, but less than 6 | 80 |
| 6 years or more | 100 |

### Participant Loans

Participants may borrow from their fund accounts a minimum of $1,000, and up to a maximum equal to the lesser of $50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 10.25% at December 31, 2012 and 2011. Principal and interest are paid ratably through payroll deductions.

### Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or receive annuity payments for a period of not more than the participant's assumed life expectancy. For termination of services for other reasons, a participant may receive the value of the vested interest in his or her account as a lump sum distribution.

## Note 1 - Description of the Plan (Continued)

### Forfeitures

At December 31, 2012 and 2011, forfeited non-vested accounts totaled $40,351 and $32,452, respectively. These accounts will be used to reduce future employer contributions. During 2012 and 2011, employer contributions were reduced by $39,234 and $-0-, respectively using amounts from forfeited non-vested accounts.

## Note 2 - Summary of Significant Accounting Policies

### Basis of Accounting

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

### Use of Estimates

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

### Investment Valuation and Income Recognition

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

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

### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

### Payment of Benefits

Benefits are recorded when paid.

## Note 2 - Summary of Significant Accounting Policies (Continued)

### Administrative Expenses

Administrative expenses of the Plan are paid by the Company, except for certain expenses (primarily participant loan applications and servicing fees) which are deducted directly from the investment funds.

### Subsequent Events

The Plan has evaluated subsequent events and transactions through July 19, 2013, the date that the financial statements were available to be issued.

## Note 3 - Investments

The following table presents investments that represent 5 percent or more of the Plan's net assets available for benefits:

| | December 31, | |
|---|---|---|
| | 2012 | 2011 |
| AllianceBernstein International Growth Fund | $ 577,064 | $ * |
| American Funds Growth Fund America | 1,563,328 | 1,417,929 |
| BlackRock Total Return Portfolio II Fund | 817,874 | 871,204 |
| Nuveen Small Cap Select Fund | 739,614 | 709,290 |
| Premier Money Market Fund (Babson) | 871,029 | 809,275 |
| MFS Emerging Markets Equity Fund | 577,345 | * |
| Pioneer Cullen Value Fund | 1,224,405 | 1,150,722 |
| Oppenheimer Gold & Special Minerals Fund | 587,010 | 649,243 |

* Represented less than 5% of net assets available for benefits.

During 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by $745,289 and ($771,805) as follows:

| | 2012 | 2011 |
|---|---|---|
| Mutual funds | $ 745,289 | $ (771,805) |
| Net appreciation (depreciation) in fair value of investments | $ 745,289 | $ (771,805) |

## Note 4 - Fair Value Measurements

Financial Accounting Standards Board ("FASB"), *Accounting Standards Codification* ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. It defines fair value as an exit price, which is the price that would be received for an asset or paid to transfer a liability in the Plan's principal or most advantageous market for the asset or liability, in an orderly transaction between market participants on the measurement date.

The fair value hierarchy generally requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability and are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the entity's own assumptions based on market data and the entity's judgments about the assumptions that market participants would use in pricing the asset or liability, and are to be developed based on the best information available in the circumstances.

The Plan determines the fair market value of its investment in securities based on the established fair value definition and hierarchy levels. The three levels within the hierarchy that may be used to measure fair value are:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs, including Level 1 prices that have been adjusted; quoted prices for similar assets or liabilities; quoted prices in markets that are less active than traded exchanges; and other inputs that are observable or can be substantially corroborated by observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are a significant component of the fair value of the assets or liabilities.

The lowest level of input that is a significant component of the fair value measurements determines the placement of the entire fair value measurement in the hierarchy. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the classification of fair value assets and liabilities within the fair value hierarchy levels.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2012 and 2011.

Investments in mutual funds are valued at the net asset value of the shares held by the Plan at year end. The mutual funds held by the Plan are deemed to be actively traded.

**Note 4 - Fair Value Measurements (Continued)**

The following table sets forth, by level, the Plan's assets that were accounted for at fair value on a recurring basis as of December 31, 2012 and 2011:

| | Total Fair Value | Quoted Prices (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Other Unobservable Inputs (Level 3) |
|---|---|---|---|---|
| Assets at fair value as of December 31, 2012: | | | | |
| Mutual funds: | | | | |
| Growth funds | $ 3,908,474 | $ 3,908,474 | $ - | $ - |
| Balanced funds | 1,188,761 | 1,188,761 | - | - |
| Value funds | 2,302,288 | 2,302,288 | - | - |
| Bond funds | 1,443,859 | 1,443,859 | - | - |
| Blended funds | 79,092 | 79,092 | - | - |
| Money market funds | 871,029 | 871,029 | - | - |
| Total investments | $ 9,793,503 | $ 9,793,503 | $ - | $ - |

| | Total Fair Value | Quoted Prices (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Other Unobservable Inputs (Level 3) |
|---|---|---|---|---|
| Assets at fair value as of December 31, 2011: | | | | |
| Mutual funds: | | | | |
| Growth funds | $ 3,636,588 | $ 3,636,588 | $ - | $ - |
| Balanced funds | 962,277 | 962,277 | - | - |
| Value funds | 2,057,510 | 2,057,510 | - | - |
| Bond funds | 1,489,844 | 1,489,844 | - | - |
| Blended funds | 10,649 | 10,649 | - | - |
| Money market funds | 809,275 | 809,275 | - | - |
| Total investments | $ 8,966,143 | $ 8,966,143 | $ - | $ - |

## Note 4 - Fair Value Measurements (Continued)

### Changes in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2012 and 2011, there were no significant transfers in or out of Levels 1, 2 or 3.

## Note 5 - Related Party Transactions

Certain plan investments are shares of mutual funds managed by Massachusetts Mutual Life Insurance Company ("MassMutual") at year end. MassMutual is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services amounted to $52,181 and $80,302 for the years ended December 31, 2012 and 2011, respectively.

## Note 6 - Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

If this plan should be terminated, the right of all participants to the amounts credited to their accounts as of the date of such termination shall be nonforfeitable.

## Note 7 - Tax Status

The Plan is intended to be qualified under Section 401(a) of the Internal Revenue Code ("IRC") and the underlying trust is exempt from Federal income taxes under Section 501(a) of the IRC. The plan sponsor adopted a non-standardized prototype plan which received an IRS determination letter dated May 11, 2009. The Company believes the Plan is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

## Note 7 - Tax Status (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Employee benefit plans are subject to routine audits by taxing jurisdictions; however there are currently no audits for any tax periods in progress for the Plan. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

## Note 8 - Investments Certified by the Plan's Trustee (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan administrator has obtained certifications from MassMutual, the trustee of the Plan, that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate.

| | 2012 | 2011 |
|---|---|---|
| Investments, at fair value: | | |
| Mutual funds | $ 9,793,503 | $ 8,966,143 |
| Total investments | $ 9,793,503 | $ 8,966,143 |
| Receivables: | | |
| Notes receivable from participants | $ 124,532 | $ 132,861 |
| Total receivables | $ 124,532 | $ 132,861 |
| Investment income (loss): | | |
| Net appreciation (depreciation) in fair value of investments | $ 745,289 | $ (771,805) |
| Dividend income | 257,059 | 176,762 |
| Net investment income (loss) | $ 1,002,348 | $ (595,043) |
| Interest income on notes receivable from participants | $ 7,669 | $ 6,390 |

**Note 8 - Investments Certified by the Plan's Trustee (Unaudited) (Continued)**

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

**Note 9 - Risks and Uncertainties**

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

**Note 10 - Reconciliation of Financial Statements to Form 5500 Annual Return/Report of Employee Benefit Plan**

In accordance with ERISA regulations Section 2520.103-1(b)(3), set forth below is a reconciliation of amounts appearing in the accompanying financial statements to amounts appearing on Form 5500:

| | 2012 | 2011 |
|---|---|---|
| **Reconciliation of Net Assets Available for Benefits** | | |
| Amounts per Page 3 of financial statements: | | |
| Net assets available for benefits | $ 9,981,155 | $ 9,450,792 |
| Employer contributions receivable | (63,120) | (319,863) |
| Participant contributions receivable | - | (31,925) |
| Amount per Form 5500, Schedule H, Item 1l | $ 9,918,035 | $ 9,099,004 |

**Note 10 - Reconciliation of Financial Statements to Form 5500 Annual Return/Report of Employee Benefit Plan (Continued)**

| | 2012 |
|---|---|
| **Reconciliation of Employer Contributions** | |
| Amounts per Pages 3 and 4 of financial statements: | |
| Employer contributions | $ 71,153 |
| Employer contributions receivable - current year | (63,120) |
| Employer contributions receivable - prior year | 319,863 |
| Amount per Form 5500, Schedule H, Item 2a(1)(A) | $ 327,896 |
| **Reconciliation of Participant Contributions** | |
| Amounts per Form 5500, Schedule H: | |
| Item 2a(1)(B) | $ 788,881 |
| Item 2a(1)(C) | 105,729 |
| | $ 894,610 |
| Amounts per Pages 3 and 4 of financial statements: | |
| Participant contributions, including rollovers | $ 862,685 |
| Participant contributions receivable - prior year | 31,925 |
| | $ 894,610 |
| **Reconciliation of Net Increase in Net Assets** | |
| Amounts per Pages 3 and 4 of financial statements: | |
| Net increase | $ 530,363 |
| Employer contributions receivable - current year | (63,120) |
| Employer contributions receivable - prior year | 319,863 |
| Participant contributions receivable - prior year | 31,925 |
| Amount per Form 5500, Schedule H, Item 2k | $ 819,031 |

**SHEN MILSOM & WILKE, LLC 401(k) PROFIT SHARING PLAN**
**(Supplemental Schedule)**
**Schedule of Assets (Held at End of Year)**
**December 31, 2012**

**Form 5500, Schedule H, Line 4(i)**
**E.I.N. No: 26-3758621**
**Plan No.: 001**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Current Value |
|---|---|---|---|
| | AllianceBernstein | AllianceBernstein International Growth Fund | $ 577,064 |
| | American Century | American Century Real Estate Fund | 403,534 |
| | American Funds | American Funds Growth Fund America | 1,563,328 |
| | BlackRock | BlackRock Total Return Portfolio II Fund | 817,874 |
| | Fidelity Advisor | Fidelity Advisor Leveraged Company Stock Fund | 425,783 |
| | Nuveen | Nuveen Small Cap Select Fund | 739,614 |
| * | MassMutual Premier | Premier Money Market Fund (Babson) | 871,029 |
| * | MassMutual Premier | Premier High Yield Fund (Babson) | 251,396 |
| | MFS Investment Mgmt | MFS Emerging Markets Equity Fund | 577,345 |
| | Neuberger Berman | Neuberger Berman Socially Resp Investment Fund | 441,458 |
| | Oppenheimer | Oppenheimer Gold & Special Minerals Fund | 587,010 |
| | Oppenheimer | Oppenheimer Small & Mid Cap Value Fund | 315,125 |
| | Oppenheimer | Oppenheimer International Bond Fund | 374,588 |
| | Pioneer | Pioneer Cullen Value Fund | 1,224,405 |
| | Royce | Royce Total Return Fund | 207,882 |
| | Thornburg | Thornburg International Value Fund | 336,975 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target Today | 2,771 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2010 | 6,273 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2015 | 2,773 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2020 | 2,956 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2025 | 1,249 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2030 | 19,056 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2035 | 11,440 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2040 | 12,392 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2045 | 17,594 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2050 | 2,589 |
| | | Total mutual funds | $ 9,793,503 |
| * | Participant notes receivable | Notes receivable from participants bearing interest at rates that range from 4.25% to 10.25%. The notes mature over the period through 2036. | $ 124,532 |

* Represents a party-in-interest.

Cost omitted for participant directed investments.

See independent auditor's report.

| A Name of Plan | B Three-digit plan Number |
|---|---|
| **Shen Milsom & Wilke, LLC 401(k) Profit Sharing Plan** | **001** |
| **C Plan sponsor's name as shown on line 2a of Form 5500** | **D Employer Identification Number** |
| **Shen Milsom & Wilke, LLC** | **263758621** |

# Schedule C Formula Description and/or EIC Statement Description

| Service Provider Name | Service Provider EIN | Service Provider Address | Formula / EIC Statement |
|---|---|---|---|
| AllianceBernstein | 223298334 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by AllianceBernstein with respect to AllianceBnstein Intl Growth Fund (MF-CH). |
| American Century | 943226139 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Century with respect to American Century Real Estate Fund - Class I (MF-GR). |
| American Funds | 520792143 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by American Funds with respect to American Funds Grth Fund of America - Class 3 (MF-HW). |
| BlackRock | 510370308 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by BlackRock with respect to BlackRock Core Bond Portfolio Fund (MF-WE). |
| Fidelity Advisor | 043533877 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by Fidelity Advisor with respect to Fidelity Advisor LeveragedCo St Fnd - Class T (MF-VI). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to American Funds Grth Fund of America - Class 3 (MF-HW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to BlackRock Core Bond Portfolio Fund (MF-WE). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Fidelity Advisor LeveragedCo St Fnd - Class T (MF-VI). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to MFS Emerging Markets Equity Fund - Class A (MF-UA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Neuberger Berman Socially Resp Fund - Class T (MF-SQ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Nuveen Small Cap Select Fund - Class A (MF-IP). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Gold & Spec Minerals Fd - Class A (MF-PI). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer International Bond Fund - Class A (MF-C6). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Oppenheimer Small&Mid Cap Val Fund - Class A (MF-C4). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Premier High Yield Fund (Babson) - Class A (MF-HH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the plan with the required written disclosure for 12b-1 Fees received by MassMutual with respect to Royce Total Return Fund - Class S (MF-RO). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the Plan with the required written disclosure for float revenue received by MassMutual. |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier High Yield Fund (Babson) - Class A (MF-HH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | | MassMutual provided the Plan with the required written disclosure for Management Fees received by MassMutual with respect to Premier Money Market Fd (Babson) - Class Y (MF-YG). |
| Massachusetts Mutual Life Insurance | 041590850 | | MassMutual received estimated Administrative Fees of (18 basis points * plan assets) with |

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| | | |
|---|---|---|
| Company | | respect to Premier Money Market Fd (Babson) - Class Y (MF-YG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Administrative Fees of (44 basis points * plan assets) with respect to Premier High Yield Fund (Babson) - Class A (MF-HH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to American Funds Grth Fund of America - Class 3 (MF-HW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (10 basis points * plan assets) with respect to Royce Total Return Fund - Class S (MF-RO). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to BlackRock Core Bond Portfolio Fund (MF-WE). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (15 basis points * plan assets) with respect to Fidelity Advisor LeveragedCo St Fnd - Class T (MF-VI). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (20 basis points * plan assets) with respect to MFS Emerging Markets Equity Fund - Class A (MF-UA). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to AllianceBnstein Intl Growth Fund (MF-CH). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Neuberger Berman Socially Resp Fund - Class T (MF-SQ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Nuveen Small Cap Select Fund - Class A (MF-IP). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (25 basis points * plan assets) with respect to Pioneer Fundamental Value Fund - Class Y (MF-PV). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (35 basis points * plan assets) with respect to American Century Real Estate Fund - Class I (MF-GR). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (38 basis points * plan assets) with respect to Oppenheimer International Bond Fund - Class A (MF-C6). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (39 basis points * plan assets) with respect to Oppenheimer Gold & Spec Minerals Fd - Class A (MF-PI). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (39 basis points * plan assets) with respect to Oppenheimer Small&Mid Cap Val Fund - Class A (MF-C4). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (40 basis points * plan assets) with respect to Thornburg International Value Fund - Class 5 (MF-CJ). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2010 Fd - Class 1 (MF-MF). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2015 Fd - Class 1 (MF-A5). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2020 Fd - Class 1 (MF-MG). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2025 Fd - Class 1 (MF-A6). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2030 Fd - Class 1 (MF-MI). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2035 Fd - Class 1 (MF-A7). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2040 Fd - Class 1 (MF-MW). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2045 Fd - Class 1 (MF-A9). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt 2050 Fd - Class 1 (MF-MY). |
| Massachusetts Mutual Life Insurance Company | 041590850 | MassMutual received estimated Sub-TA Fees of (55 basis points * plan assets) with respect to Wlls Frg Adv Dow Jones Trgt Tday Fd - Class 1 (MF-A4). |
| MFS Investment Management | 043281543 | MassMutual provided the Plan with the required written disclosure for Management Fees received by MFS Investment Management with respect to MFS Emerging Markets Equity Fund - Class A (MF-UA). |
| Neuberger Berman | 133749226 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Neuberger Berman with respect to Neuberger Berman Socially Resp Fund - Class T (MF-SQ). |
| Nuveen | 391901483 | MassMutual provided the Plan with the required written disclosure for Management Fees |

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| | | |
|---|---|---|
| | | received by Nuveen with respect to Nuveen Small Cap Select Fund - Class A (MF-IP). |
| Oppenheimer | 133155639 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Gold & Spec Minerals Fd - Class A (MF-PI). |
| Oppenheimer | 136918877 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer Small&Mid Cap Val Fund - Class A (MF-C4). |
| Oppenheimer | 841308320 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Oppenheimer with respect to Oppenheimer International Bond Fund - Class A (MF-C6). |
| Pioneer | 364356313 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Pioneer with respect to Pioneer Fundamental Value Fund - Class Y (MF-PV). |
| Royce | 133742929 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Royce with respect to Royce Total Return Fund - Class S (MF-RO). |
| Thornburg | 850451747 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Thornburg with respect to Thornburg International Value Fund - Class 5 (MF-CJ). |
| Wells Fargo | 208582342 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2050 Fd - Class 1 (MF-MY). |
| Wells Fargo | 208582402 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2015 Fd - Class 1 (MF-A5). |
| Wells Fargo | 208582460 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2025 Fd - Class 1 (MF-A6). |
| Wells Fargo | 208582513 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2035 Fd - Class 1 (MF-A7). |
| Wells Fargo | 208582560 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2045 Fd - Class 1 (MF-A9). |
| Wells Fargo | 716156733 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt Tday Fd - Class 1 (MF-A4). |
| Wells Fargo | 716156734 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2010 Fd - Class 1 (MF-MF). |
| Wells Fargo | 716156735 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2020 Fd - Class 1 (MF-MG). |
| Wells Fargo | 716156736 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2030 Fd - Class 1 (MF-MI). |
| Wells Fargo | 716156737 | MassMutual provided the Plan with the required written disclosure for Management Fees received by Wells Fargo with respect to Wlls Frg Adv Dow Jones Trgt 2040 Fd - Class 1 (MF-MW). |

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# Schedule C Soft Dollar Compensation
# Eligible Indirect Compensation Statement

Mutual fund investments of the plan (whether direct or indirect through a separate investment account) may have soft dollar arrangements pursuant to which the investment advisor or sub-advisor to the mutual fund (and/or its affiliates) may direct trades to certain brokers in exchange for research and other services, other than just trade execution. For plans investing directly or indirectly in the MassMutual Premier or Select Funds, MassMutual provided the required written disclosure regarding soft dollar compensation on the Schedule C Formula Description and/or EIC Statement Description Attachment. For all other mutual funds, MassMutual provided the required written disclosure in the Statement of Additional Information ("SAI").

For additional information on soft dollar compensation, refer to the section of the mutual fund's SAI that discusses brokerage allocation and other practices.

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**SHEN MILSOM & WILKE, LLC 401(k) PROFIT SHARING PLAN**
**(Supplemental Schedule)**
**Schedule of Assets (Held at End of Year)**
**December 31, 2012**

**Form 5500, Schedule H, Line 4(i)**
**E.I.N. No: 26-3758621**
**Plan No.: 001**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value | (d) Current Value |
|---|---|---|---|
| | AllianceBernstein | AllianceBernstein International Growth Fund | $ 577,064 |
| | American Century | American Century Real Estate Fund | 403,534 |
| | American Funds | American Funds Growth Fund America | 1,563,328 |
| | BlackRock | BlackRock Total Return Portfolio II Fund | 817,874 |
| | Fidelity Advisor | Fidelity Advisor Leveraged Company Stock Fund | 425,783 |
| | Nuveen | Nuveen Small Cap Select Fund | 739,614 |
| * | MassMutual Premier | Premier Money Market Fund (Babson) | 871,029 |
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| | MFS Investment Mgmt | MFS Emerging Markets Equity Fund | 577,345 |
| | Neuberger Berman | Neuberger Berman Socially Resp Investment Fund | 441,458 |
| | Oppenheimer | Oppenheimer Gold & Special Minerals Fund | 587,010 |
| | Oppenheimer | Oppenheimer Small & Mid Cap Value Fund | 315,125 |
| | Oppenheimer | Oppenheimer International Bond Fund | 374,588 |
| | Pioneer | Pioneer Cullen Value Fund | 1,224,405 |
| | Royce | Royce Total Return Fund | 207,882 |
| | Thornburg | Thornburg International Value Fund | 336,975 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target Today | 2,771 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2010 | 6,273 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2015 | 2,773 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2020 | 2,956 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2025 | 1,249 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2030 | 19,056 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2035 | 11,440 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2040 | 12,392 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2045 | 17,594 |
| | Wells Fargo | Wells Fargo Advantage Dow Jones Target 2050 | 2,589 |
| | | Total mutual funds | $ 9,793,503 |
| * | Participant notes receivable | Notes receivable from participants bearing interest at rates that range from 4.25% to 10.25%. The notes mature over the period through 2036. | $ 124,532 |

* Represents a party-in-interest.

Cost omitted for participant directed investments.

See independent auditor's report.