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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 100

1c Effective date of plan 01/01/1989

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

WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

150 EAST 42ND STREET
NEW YORK, NY 10017-5639

2b Employer Identification Number (EIN) 13-2679447

2c Sponsor's telephone number 212-915-5530

2d Business code (see instructions) 541110

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2013	ALAN RUBIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2013	ALAN RUBIN
	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**	1672
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**	1398
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	218
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1616
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	2
f	Total. Add lines **6d** and **6e**	**6f**	1618
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	1255
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	50
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 2G 2J 2K 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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

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

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

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

OMB No. 1210-0110

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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

1 Coverage Information:

(a) Name of insurance carrier

PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	616162	1618	01/01/2012	12/31/2012

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
83515	91599

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

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

MORGAN STANLEY DW INC
ATTN ANTHONY BANJANY HARBORSIDE
FINCL CNT 201 PLAZA 2 3RD FL
JERSEY CITY, NJ 07311

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
41395	61998	REFERRAL/SERVICE FEE AND PRORATED INCENTIVE, NOT DEDUCTED FROM PLAN	3

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

MORGAN STANLEY INS SERVICES INC
201 PLAZA TWO
7TH FL
JERSEY CITY, NJ 07311

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
27228	29601	REFERRAL/SERVICE FEE	3

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

MORGAN STANLEY INS SERVICES INC
201 PLAZA TWO 7TH FLOOR
JERSEY CITY, NJ 07311

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
14892	0		3

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	0
5	Current value of plan's interest under this contract in separate accounts at year end	5	3248770

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

Specify nature of costs ▶

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

(3) ☐ other (specify) ▶

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

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

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

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

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

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

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

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

m ☐ Other (specify) ▶

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	CONTRACT ADMINISTRATOR	96422	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WILSHIRE ASSOCIATES INCORPORATED

95-2755361

(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?
27 72	INVESTMENT ADVISOR	0	Yes [X] No [ ]	Yes [ ] No [X]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
WILSHIRE ASSOCIATES INCORPORATED	27 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.
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	2 BASIS POINTS ANNUALLY ON TOTAL ASSETS UP TO $10 BILLION, AND 1 BASIS POINT FOR ASSETS GREATER THAN $10 BILLI ON IN WILSHIRE'S 3(21) INVESTMENT FIDUCIARY SERVICE.

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LGCAP S&P 500 INDEX SA-I5

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-016	P	2123426

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-I5

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-028	P	519977

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-I5

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-023	P	605366

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE SELECT

b Name of sponsor of entity listed in (a): UNION BOND & TRUST COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
93-6274328-001	C	9053278

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

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)	1294166	1368418
(2) Participant contributions	1b(2)	133949	0
(3) Other	1b(3)	0	0
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)	1735414	1816547
(9) Value of interest in common/collective trusts	1c(9)	9277667	9053278
(10) Value of interest in pooled separate accounts	1c(10)	2222966	3248770
(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)	73735213	89253313
(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	88399375	104740326
Liabilities			
g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
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	88399375	104740326

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)	1695641	
(B) Participants	2a(1)(B)	8068395	
(C) Others (including rollovers)	2a(1)(C)	1056903	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		10820939
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	80027	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		80027
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1274240	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1274240
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(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)		124156
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		393982
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		9180390
c Other income	2c		-758
d Total income. Add all **income** amounts in column (b) and enter total	2d		21872976
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5433491	
(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)		5433491
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		2052
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	96422	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	60	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		96482
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5532025
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		16340951
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: BERDON LLP **(2)** EIN: 13-0485070

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	0
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	0

			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	0
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	0
e	Was this plan covered by a fidelity bond?	4e	X		10000000
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
WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(K) SAVINGS PLAN

B Three-digit plan number (PN) ▶ 100

C Plan sponsor's name as shown on line 2a of Form 5500
WILSON ELSER MOSKOWITZ EDELMAN & DICKER LLP

D Employer Identification Number (EIN)
13-2679447

Part I Distributions

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

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

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

EIN(s): 42-0127290

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete 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):

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP 401(k) SAVINGS PLAN

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

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YEARS ENDED DECEMBER 31, 2012 AND 2011

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BERDON

INDEPENDENT AUDITORS' REPORT

To the Administrator of
Wilson, Elser, Moskowitz, Edelman & Dicker LLP
401(k) Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Wilson, Elser, Moskowitz, Edelman & Dicker LLP 401(k) Savings 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4 and supplemental Schedule 1, which was certified by Principal Trust Company, the trustee of the Plan, except for comparing this 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 certifications from the trustee as of December 31, 2012 and 2011, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Berdon LLP
CPAs and Advisors

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Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule H, Line 4(i) - Schedule of Assets Held for Investment Purposes at End of Year as of December 31, 2012 is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Berdon LLP

Certified Public Accountants

New York, New York
October 4, 2013

EXHIBIT A

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS:		
Investments at fair value:		
Mutual funds	$ 89,253,314	$ 73,735,214
Common/collective trust	9,053,278	9,277,666
Pooled separate accounts	3,248,770	2,222,966
	101,555,362	85,235,846
Receivables:		
Notes receivable from participants	1,816,546	1,735,414
Participant contributions	-	133,949
Employer contributions	1,368,418	1,294,166
	3,184,964	3,163,529
	104,740,326	88,399,375
ADJUSTMENT FROM FAIR VALUE TO CONTRACT VALUE FOR THE PLAN'S INVESTMENT IN THE COMMON/COLLECTIVE TRUST WHOSE UNDERLYING INVESTMENTS INCLUDE FULLY BENEFIT-RESPONSIVE CONTRACTS	(207,902)	(210,817)
NET ASSETS AVAILABLE FOR BENEFITS	$ 104,532,424	$ 88,188,558

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

EXHIBIT B

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

	2012	2011
ADDITIONS:		
Investment income (loss):		
Net realized gain on disposal of investments	$ 2,590,646	$ 2,406,786
Net unrealized appreciation (depreciation) in fair value of investments	7,110,798	(5,209,384)
Interest and dividend income	1,274,240	1,087,126
Total investment income (loss)	10,975,684	(1,715,472)
Contributions from participants	8,068,395	7,855,665
Contributions from employer	1,695,641	1,590,513
Rollovers	1,056,903	1,259,473
Participant notes receivable interest	80,026	69,939
TOTAL ADDITIONS	21,876,649	9,060,118
DEDUCTIONS:		
Benefits paid to participants	5,435,543	5,634,714
Administrative expenses	97,240	86,381
TOTAL DEDUCTIONS	5,532,783	5,721,095
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	16,343,866	3,339,023
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING OF YEAR	88,188,558	84,849,535
NET ASSETS AVAILABLE FOR BENEFITS - END OF YEAR	$ 104,532,424	$ 88,188,558

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

NOTE 1 - DESCRIPTION OF PLAN

The following description of the Wilson, Elser, Moskowitz, Edelman & Dicker LLP (the "Company") 401(k) Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan and related plan agreement for a more complete description of the Plan's provisions.

(a) General

The Plan, which was established in 1989, is a qualified defined contribution plan with a cash or deferred arrangement in accordance with the provisions of the Internal Revenue Code of 1986 (IRC), as amended by subsequent acts, and the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). Effective January 1, 2007, the Company froze its Defined Benefit Plan for Nonlegal Staff, and added a profit-sharing component to the Plan for the nonlegal staff. Further information about the Plan and trust agreements may be obtained from the plan administrator.

(b) Employer Discretionary Contributions

The Plan provides that the Company may elect to make additional employer-matching and/or profit-sharing contributions to the Plan for the benefit of the participants therein who are members of the nonlegal staff. The profit-sharing contribution and allocation features of the Plan are further summarized below. For the years ended December 31, 2012 and 2011, the Company made matching contributions of $327,223 and $308,198, respectively, to the Plan. For the years ended December 31, 2012 and 2011, profit-sharing contributions for the nonlegal staff amounted to approximately $1,368,000 and $1,282,000, respectively.

(c) Participant Contributions

All employees, except those paid on an hourly basis, who have attained age 21 are eligible to participate in the Plan on the first of the month following attaining age 21, coincident with or next following the date which is one year after their original date of employment providing they have completed six months of service. Effective July 1, 2007, there is no minimum service requirement for employee participation, but six months of service requirement continues for matching employer contributions. Participants may elect to contribute up to 60% of their compensation or other applicable IRC limits to the Plan. Participants may also elect to defer any portion of any bonus, subject to a limit of 60% of eligible compensation or other applicable IRC limits. The employer may refuse to accept any or all of the bonus contribution if it will have an adverse effect on the Plan's nondiscrimination tests. Participants may increase or decrease the percentage of their compensation deferred to the Plan as of every payroll period. Participants may designate contributions as Roth elective deferral contributions. The Company will make matching contributions for nonlegal staff which shall be equal to $0.25 for each $1.00 contributed by the participants, up to 6% of the participants' compensation (subject to a maximum amount permitted by the IRC).

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(d) Participant Accounts

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

(e) Vesting

Participants have a fully vested interest in their employee pretax account, employer matching contribution account, rollover account and earnings thereon. The entire vested account balance will be paid within one calendar year at the employees' election if employment is terminated. The balance may be paid either as a cash distribution, a rollover or a combination of cash distribution and rollover. The vesting period is three years, cliff vesting, for the nonlegal staff profit-sharing plan. Participants' vested interest in the nonlegal staff profit-sharing portion of their account will be 100% vested under the following conditions: (i) death while employed by the Company, (ii) attainment of retirement requirements, and (iii) termination of the Plan.

(f) Hardship Withdrawals

Except for the nonlegal staff profit-sharing contributions, which are not eligible for in-service withdrawals, the Plan permits for hardship withdrawals limited to the lesser of the amount required to meet the need created by the hardship or the participant's vested accrued benefit. Permissible circumstances for hardship withdrawals include education, purchase of a principal residence, unreimbursed medical expenses, and to prevent eviction from, or foreclosure on, a principal residence.

(g) Notes Receivables from Participants

Participants may borrow from their accounts, except from the nonlegal staff profit-sharing plan, and is subject to certain further restrictions in the Plan. Loans must be for a minimum of $1,000. Participants may have only one loan outstanding at any given time. All loans to participants will be limited to the lesser of $50,000 reduced by the highest outstanding loan balance in the participant's account during the prior 12-month period, or 50% of the participant's vested balance, excluding any amount from the nonlegal staff profit-sharing plan. Loans, together with the interest required to be paid thereon, must be repaid by ratable payroll deductions within five years unless the loan is used to buy or build a principal residence, in which case the loan must be repaid over 10 years. Loans will bear a rate of interest determined by the plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances.

(continued)

NOTE 1 - DESCRIPTION OF PLAN (Continued)

(h) Plan Termination

Although it has not expressed any intention to do so, the Company has the right to amend or discontinue the Plan at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

(i) Forfeitures

At December 31, 2012 and 2011, forfeited nonvested accounts totaled approximately $32,000 and $35,000, respectively. Forfeitures used to reduce employer contributions for the years ended December 31, 2012 and 2011 totaled approximately $44,000 and $47,000, respectively.

(j) Investment Options

The plan trustee determines and approves the investment options set up for the Plan. Upon enrollment in the Plan, a participant can direct contributions into various offered investment options. The Plan's assets are held in trust. Principal Trust Company is the trustee of the Plan. The trustee invests monies according to participant directions.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

(a) Method of Accounting

The accounting records of the Plan are maintained on the accrual basis.

(b) 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 3 for discussion of fair value measurements.

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Principal Stable Value Select Fund is a common/collective trust (CCT) which is an investment fund of Union Bond & Trust Company ("Union"). The CCT primarily owns investment contracts that invest in conventional, synthetic and separate account investment contracts (collectively, the "contracts") issued by life insurance companies, banks and other financial institutions. In addition, the CCT invests in fixed income securities issued by banks, corporations and the U.S. Government. The contracts are valued at contract value, which represents invested principal plus accrued interest thereon. In determining contract value, Union considers such factors as the benefit responsiveness of the contracts, the ability of the parties to the contracts to perform in accordance with the terms of the contracts and the likelihood of default by the issuer of an investment security (Note 5). In accordance with GAAP, the statements of net assets available for benefits present Principal Stable Value Select Fund, which invests primarily in benefit-responsive investment contracts, at fair value as well as an additional line showing an adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The statements of changes in net assets available for benefits present these contracts at their contract value. Contract value represents contributions made under the fund, plus earnings, less participant withdrawals.

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. The change in the difference between fair value and the cost of investments is reflected in the statements of changes in net assets available for benefits as unrealized appreciation (depreciation) in the fair value of investments.

(c) Notes Receivable from Participants

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

(d) Payment of Benefits and Other Costs

Benefits are recorded when paid. Administrative expenses are primarily comprised of record keeping fees. These expenses are paid directly by the Plan. Other expenses related to the Plan are paid directly by the Company.

(e) Risks and Uncertainties

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

(continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

(f) Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies, if any, at the date of the financial statements, and the reported amounts of net additions during the reporting periods. Actual results could differ from those estimates.

(g) Subsequent Events

The Plan has evaluated subsequent events after December 31, 2012 through October 4, 2013, the date that the financial statements were available to be issued.

NOTE 3 - FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1

Valuation is based upon quoted prices for identical instruments traded in active markets.

Level 2

Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data.

Level 3

Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

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

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

Mutual Funds

Investments in mutual funds are valued at the closing price reported in the active market in which the individual security is traded.

Common/Collective Trust

Investments in a common/collective trust are valued at their respective net asset value of the underlying securities. Underlying investments are based upon the latest published market quotations when available. When not available, fair values are determined by the fund manager by reference to quoted market values or other financial data pertaining to investments of similar nature, quality and yield.

Pooled Separate Accounts

Valued at a per unit value for the number of units held by the Plan at year-end, much like a mutual fund, whose value is the result of the accumulated values of the underlying investments, and with similar restrictions as a mutual fund regarding redemptions.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012 and 2011:

	Fair Value as of December 31, 2012			
Type of Security	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 25,569,070	$ -	$ -	$ 25,569,070
Fixed income funds	11,119,490	-	-	11,119,490
Equity funds	52,564,754	-	-	52,564,754
Total mutual funds	89,253,314	-	-	89,253,314
Common/collective trust:				
Stable value select fund	-	9,053,278	-	9,053,278
Pooled separate accounts:				
Large U.S. equity	-	2,123,426	-	2,123,426
Mid U.S. equity	-	605,366	-	605,366
Small U.S. equity	-	519,978	-	519,978
Total pooled separate accounts	-	3,248,770	-	3,248,770
	$ 89,253,314	$ 12,302,048	$ -	$ 101,555,362

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

	Fair Value as of December 31, 2011			
Type of Security	Level 1	Level 2	Level 3	Total
Mutual funds:				
Balanced funds	$ 20,582,460	$ -	$ -	$ 20,582,460
Fixed income funds	9,428,685	-	-	9,428,685
Equity funds	43,724,069	-	-	43,724,069
Total mutual funds	73,735,214	-	-	73,735,214
Common/collective trust:				
Stable value select fund	-	9,277,666	-	9,277,666
Pooled separate accounts:				
Large U.S. equity	-	1,463,036	-	1,463,036
Mid U.S. equity	-	488,655	-	488,655
Small U.S. equity	-	271,275	-	271,275
Total pooled separate accounts	-	2,222,966	-	2,222,966
	$ 73,735,214	$ 11,500,632	$ -	$ 85,235,846

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no transfers between levels 1 and 2 during the years ended December 31, 2012 and 2011.

(continued)

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

The following tables summarize investments measured at fair value based on net asset value (NAVs) per share as of December 31, 2012 and 2011, respectively:

December 31, 2012	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Common/collective trust fund - Principal Stable Value Select Fund	$ 9,053,278	N/A	Daily	1 Year

December 31, 2011	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Common/collective trust fund - Principal Stable Value Select Fund	$ 9,277,666	N/A	Daily	1 Year

NOTE 4 - INFORMATION CERTIFIED BY TRUSTEE

The following information was obtained from data that has been prepared and certified to as complete and accurate by the Plan's trustee, Principal Trust Company.

(a) Information contained in statements of net assets available for benefits:

The following table represents the fair value of investments, as determined by quoted market price, as of December 31, 2012 and 2011. Investments that represent 5% or more of the Plan's net assets available for benefits are separately identified.

	2012	2011
Mutual funds:		
Fidelity Puritan Fund	$ 6,057,439	$ 5,016,891
Baron Growth Fund	5,290,135	4,570,290
Principal LargeCap Growth R5 Fund	20,781,597	17,329,500
Principal Core Plus Bond I R5 Fund	5,822,460	5,742,073
Other	51,301,683	41,076,460
	$ 89,253,314	$ 73,735,214
Common/collective trust:		
Principal Stable Value Select Fund	$ 9,053,278	$ 9,277,666
Pooled separate accounts:		
Other	$ 3,248,770	$ 2,222,966

(b) Information contained in statements of changes in net assets available for benefits:

	2012	2011
Net realized gain on disposal of investments:		
Mutual funds	$ 2,354,421	$ 2,245,246
Common/collective trust	135,022	104,552
Pooled separate accounts	101,203	56,988
	$ 2,590,646	$ 2,406,786
Net unrealized (depreciation) appreciation in market value of investments:		
Mutual funds	$ 6,825,969	$ (5,214,944)
Common/collective trust	(7,950)	47,361
Pooled separate accounts	292,779	(41,801)
	$ 7,110,798	$ (5,209,384)
Interest and dividend income	$ 1,274,240	$ 1,087,126

NOTE 5 - INVESTMENT IN PRINCIPAL STABLE VALUE SELECT FUND

The Plan includes an investment option to participants in the Principal Stable Value Select Fund, a common/collective trust, which simulates the performance of a guaranteed investment contract through an issuer's guarantee of a specific interest rate and a portfolio of financial instruments that are owed by the issuer Union. The group annuity contract (GAC) includes underlying assets which are held in a trust owned by Union, through the Plan's investment in a Union separate group annuity contract. The contract provides that participants execute plan transactions at contract value. Contract value represents contributions made to the fund, plus earnings, less participant withdrawals. The investment is stated at fair value as reported by Union and adjusted to contract value on the statement of net assets available for benefits. The GAC's fair value equals the fluctuating value of the separate account of the assets backing the contract. The Plan's fair value of the investment equals the contract's fair value times the ratio of the Plan's guaranteed value to the GAC's guaranteed value.

The crediting interest was 1.64% and 2.14% in 2012 and 2011, respectively. The average yield was 0.88% and 1.35% for the years ended December 31, 2012 and 2011, respectively. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract value for credit risk or the contract issuer or otherwise. Union will guarantee principal and accrued interest, based on crediting interest rates, for participant-initiated withdrawals as long as the contract remains active. Interest is credited to the contract at interest rates that reflect the performance of the underlying portfolio. Union will reset the rate on a monthly or quarterly basis.

Participants will receive the principal and accrued earnings credited to their accounts on withdrawal for allowed events. These events include transfers to other plan investment options, and payments because of retirement, termination of employment, disability, death and in-service withdrawals as permitted by the Plan. Certain events, such as plan termination or a plan merger initiated by the plan sponsor, may limit the ability of the Plan to transact at contract value. The plan sponsor does not believe any events that may limit the ability of the Plan to transact at contract value are probable.

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per financial statements to Form 5500 at December 31, 2012 and 2011:

	2012	2011
Net assets available for benefits per financial statements	$ 104,532,424	$ 88,188,558
Add, adjustment from contract value to fair value for fully benefit-responsive investment contract	207,902	210,817
Net assets available for benefits per Form 5500	$ 104,740,326	$ 88,399,375

(continued)

NOTE 6 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

The following is a reconciliation of net additions per financial statements to Form 5500 for the years ended December 31, 2012 and 2011:

	2012	2011
Total additions per financial statements	$ 16,343,866	$ 3,339,023
Less, adjustment from contract value to fair value for fully benefit-responsive investment contract at beginning of year	(210,817)	(162,499)
Add:		
Adjustment from contract value to fair value for fully benefit-responsive investment contract at end of year	207,902	210,817
Miscellaneous	-	(31)
Total income per Form 5500	$ 16,340,951	$ 3,387,310

NOTE 7 - RELATED PARTY TRANSACTIONS

Certain plan investments are shares of mutual funds and pooled separate accounts managed by Principal Financial Group. Principal Trust Company, a member of the Principal Financial Group, is the trustee and, therefore, these transactions qualify as party-in-interest transactions. Fees and commissions paid by the Plan for contract administrative services amounted to $96,422 and $83,693 for the years ended December 31, 2012 and 2011, respectively.

NOTE 8 - TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated March 16, 2007, that the Plan and related trust are designed in accordance with applicable sections of the IRC. The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is designed and is currently operating in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognizes a tax liability (or asset) if the organization has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the IRS. 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. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2009.

SUPPLEMENTAL FINANCIAL INFORMATION

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP
401(k) SAVINGS PLAN

EIN: 13-2679447, PLAN NO.: 100

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
SCHEDULE H, LINE 4(i)
DECEMBER 31, 2012

IDENTITY OF ISSUER, BORROWER, LESSOR OR SIMILAR PARTY	DESCRIPTION OF INVESTMENT INCLUDING MATURITY DATE, RATE OF INTEREST, COLLATERAL, PAR OR MATURITY VALUE	CURRENT VALUE
Mutual funds:		
The American Funds	American Funds EuroPacific Growth R4 Fund	$ 4,330,220
The American Funds	American Funds Fundamental Investors R4 Fund	4,537,027
Baron	Baron Growth Fund	5,290,135
Evergreen Funds	Evergreen Precious Metals A Fund	550,936
Fidelity Management Trust Company	Fidelity Freedom Income Fund	1,385,933
Fidelity Management Trust Company	Fidelity Freedom 2000 Fund	1,078,992
Fidelity Management Trust Company	Fidelity Freedom 2005 Fund	8,587
Fidelity Management Trust Company	Fidelity Freedom 2010 Fund	875,654
Fidelity Management Trust Company	Fidelity Freedom 2015 Fund	2,475,179
Fidelity Management Trust Company	Fidelity Freedom 2020 Fund	3,940,425
Fidelity Management Trust Company	Fidelity Freedom 2025 Fund	2,298,626
Fidelity Management Trust Company	Fidelity Freedom 2030 Fund	3,456,247
Fidelity Management Trust Company	Fidelity Freedom 2035 Fund	2,244,723
Fidelity Management Trust Company	Fidelity Freedom 2040 Fund	2,029,362
Fidelity Management Trust Company	Fidelity Freedom 2055 Fund	30,599
Fidelity Investments	Fidelity Freedom 2045 Fund	1,083,852
Fidelity Investments	Fidelity Freedom 2050 Fund	515,355
Fidelity Investments	Fidelity Low-Priced Stock Fund	3,711,097
Fidelity Investments	Fidelity Puritan Fund	6,057,439
Fidelity Investments	Fidelity Spartan International Index Investor Fund	1,053,248
Franklin Templeton Investments	Franklin Growth A Fund	720,304
Franklin Templeton Investments	Franklin High Income A Fund	2,752,452
Goldman Sachs	Goldman Sachs Mid Cap Value A Fund	426,587
Jennison Dryden	Prudential Jennison Natural Resources A Fund	355,397
PIMCO Funds	PIMCO Commodity Real Return Strategy A Fund	194,639
PIMCO Funds	PIMCO Real Return A Fund	2,544,578
Principal Funds Inc.*	Principal Equity Income Institutional Fund	3,603,580
Principal Funds Inc.*	Principal LargeCap Growth R5 Fund	20,781,597
Oppenheimer	Oppenheimer Main Street Small and Mid-Cap A Fund	415,322
Principal Funds Inc.*	Principal MidCap Growth R5 Fund	4,006,695
Principal Funds Inc.*	Principal MidCap Value I R5 Fund	318,769
Principal Life Insurance Company*	Principal Core Plus Bond I R5 Fund	5,822,460
RS Funds	RS Global Natural Resources Fund	239,838
Blackrock Advisors, LLC	Blackrock Global Allocation Inv. A Fund	117,460
Total mutual funds		89,253,314
Common/collective trust:		
Union Bond & Trust Company*	Principal Stable Value Select Fund	9,053,278
Pooled separate accounts:		
Principal Life Insurance Company*	Principal LargeCap S&P 500 Index SA-15	2,123,426
Principal Life Insurance Company*	Principal MidCap S&P 400 Index SA-15	605,366
Principal Life Insurance Company*	Principal SmallCap S&P 600 Index SA-15	519,978
Total pooled separate accounts		3,248,770
Participant loans	Interest rate: 4.25% - 9.00%	1,816,546
		$ 103,371,908

*Party-in-interest

The accompanying notes to financial statements and independent auditors' report should be read in conjunction with this supplemental schedule.

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

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2012 TO 12/31/2012

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	The American Funds	Registered Investment Company Am Fds EuroPacific Grth R4 Fd	$ 0.00	$ 4,330,220.13
	The American Funds	Registered Investment Company Am Funds Fdmntl Inv R4 Fund	$ 0.00	$ 4,537,027.05
	Baron	Registered Investment Company Baron Growth Fund	$ 0.00	$ 5,290,134.59
	BlackRock	Registered Investment Company BlackRock Global All Inv A Fd	$ 0.00	$ 117,460.88
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom Income Fund	$ 0.00	$ 1,385,933.26
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2000 Fund	$ 0.00	$ 1,078,991.62
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2005 Fund	$ 0.00	$ 8,586.46
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2010 Fund	$ 0.00	$ 875,653.66
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2015 Fund	$ 0.00	$ 2,475,178.81
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2020 Fund	$ 0.00	$ 3,940,424.97
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2025 Fund	$ 0.00	$ 2,298,626.36
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2030 Fund	$ 0.00	$ 3,456,246.21
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2035 Fund	$ 0.00	$ 2,244,723.50
	Fidelity Management Trust Company	Registered Investment Company Fidelity Freedom 2040 Fund	$ 0.00	$ 2,029,362.27
	Fidelity Investments	Registered Investment Company Fidelity Freedom 2045 Fund	$ 0.00	$ 1,083,851.86

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

F051TF

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

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2012 TO 12/31/2012

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
	Fidelity Investments	Registered Investment Company Fidelity Freedom 2050 Fund	$ 0.00	$ 515,354.80
	Fidelity Investments	Registered Investment Company Fidelity Freedom 2055 Fund	$ 0.00	$ 30,599.06
	Fidelity Investments	Registered Investment Company Fidelity Low-Priced Stock Fund	$ 0.00	$ 3,711,096.87
	Fidelity Investments	Registered Investment Company Fidelity Puritan Fund	$ 0.00	$ 6,057,438.55
	Fidelity Investments	Registered Investment Company Fidelity Sprtn Intl Idx Inv Fd	$ 0.00	$ 1,053,248.29
	Franklin Templeton Investments	Registered Investment Company Franklin Growth A Fund	$ 0.00	$ 720,303.99
	Franklin Templeton Investments	Registered Investment Company Franklin High Income A Fund	$ 0.00	$ 2,752,452.02
	Goldman Sachs	Registered Investment Company Goldman Sachs Mid Cap Val A Fd	$ 0.00	$ 426,586.56
	Oppenheimer	Registered Investment Company OPPEN MN ST SM & MID-CAP A FD	$ 0.00	$ 415,321.75
*	Principal Funds Inc	Registered Investment Company Prin Equity Income Inst Fund	$ 0.00	$ 3,603,579.71
*	Principal Funds Inc	Registered Investment Company Prin LargeCap Growth R5 Fund	$ 0.00	$ 20,781,597.37
*	Principal Life Insurance Company	Pooled Separate Accounts Prin LgCap S&P 500 Index SA-I5	$ 0.00	$ 2,123,426.38
*	Principal Funds Inc	Registered Investment Company Prin MidCap Growth R5 Fund	$ 0.00	$ 4,006,695.53
*	Principal Life Insurance Company	Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-I5	$ 0.00	$ 605,366.33
*	Principal Funds Inc	Registered Investment Company Prin MidCap Value I R5 Fund	$ 0.00	$ 318,769.21

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

F051TF

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

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LL

EIN 13 2679447
PLAN NUMBER 100
PLAN YEAR 01/01/2012 TO 12/31/2012

(A)	(B) Identity of issuer, borrower, lessor or similar party.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
*	Principal Life Insurance Company	Pooled Separate Accounts Prin SmCap S&P 600 Index SA-I5	$ 0.00	$ 519,977.18
*	Principal Life Insurance Company	Registered Investment Company Principal Core Plus Bd I R5 Fd	$ 0.00	$ 5,822,460.70
*	Union Bond & Trust Company	Common/Collective Trust Principal Stable Value Select	$ 0.00	$ 9,053,278.00
	Jennison Dryden	Registered Investment Company Prudential Jenn Nat Res A Fd	$ 0.00	$ 355,396.68
	PIMCO Funds	Registered Investment Company PIMCO CommRealRtrn Str A Fnd	$ 0.00	$ 194,638.60
	PIMCO Funds	Registered Investment Company PIMCO Real Return A Fund	$ 0.00	$ 2,544,577.54
	RS Funds	Registered Investment Company RS Glbl Natural Resources A Fd	$ 0.00	$ 239,838.32
	Evergreen Funds	Registered Investment Company Wells Fargo Adv Prec Metals Fd	$ 0.00	$ 550,936.17
	Participant Loans	Range of Interest Rates Rates Range From 4.25% To 9.00%	$ 0.00	$ 1,816,486.00

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