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:
- [X] 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
LINKUS ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/2012

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

LINKUS HOLDINGS, INC.

18631 LLOYD LANE
ANDERSON, CA 96007

2b Employer Identification Number (EIN) 46-2492361

2c Sponsor's telephone number 530-351-7331

2d Business code (see instructions) 561110

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.	10/14/2013	TONY MERCADO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2013	TONY MERCADO
	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:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	385
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**	308
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	0
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	308
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	308
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	300
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2I 2O

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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
LINKUS ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
LINKUS HOLDINGS, INC.

D Employer Identification Number (EIN)
46-2492361

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	3600000
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	0	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	0	3600000
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	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	0	3600000

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)	3600000	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3600000
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)	0	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(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)	0	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		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)		0
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		3600000
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	0	
(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)		0
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		0
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3600000
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: CUTTONE & MASTRO, CPAS **(2)** EIN: 45-2184917

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e	Was this plan covered by a fidelity bond?	**4e**		X	
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
LINKUS ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
LINKUS HOLDINGS, INC.

D Employer Identification Number (EIN)
46-2492361

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): 46-2492361

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):

LINKUS ENTERPRISES, INC.
EMPLOYEE STOCK OWNERSHIP PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

DECEMBER 31, 2012

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cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TheTrustees
LinkUs Enterprises, Inc Employee Stock Ownership Plan

Report on the Financial Statements

We have audited the accompanying financial statements of LinkUs Enterprises, Inc Employee Stock Ownership Plan, which comprise the statement of net assets available for benefits as of December 31, 2012, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Plan's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of LinkUs Enterprises, Inc Employee Stock Ownership Plan as of December 31, 2012, and the changes in its net assets available for benefits for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Cuttone & Mastro

Fresno, California
October 9, 2013

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Fresno, California 93711
phone 559-261-4300 fax 559-261-4301

LINKUS ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2012

Assets:	
Contribution receivable	$ 3,600,000
Net assets available for benefits	$ 3,600,000

See Notes to the Financial Statements.

LINKUS ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2012

Additions to Net Assets Attributed to:	
Employer contributions	$ 3,600,000
Net increase	3,600,000
Net Assets Available for Benefits Beginning of year	-
End of year	$ 3,600,000

See Notes to the Financial Statements.

LINKUS ENTERPRISES, INC. EMPLOYEE STOCK OWNERSHIP PLAN
NOTES TO FINANCIAL STATEMENTS
Year Ended December 31, 2012

NOTE 1. DESCRIPTION OF PLAN

The following description of the LinkUs Enterprises, Inc Employee Stock Ownership Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

a. General:

LinkUs Enterprises, Inc. (the "Company") adopted the LinkUs Enterprises, Inc. Employee Stock Ownership Plan effective as of January 1, 2012. The Plan is designed to comply with Internal Revenue Code Section 4975(e)(7) and the regulations thereunder, as amended (the "Code") and the applicable provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The Plan is administered by a Board of Trustees composed of individuals appointed by the unanimous consent of the Board of Directors. The LinkUs Enterprises, Inc. Employee Stock Ownership Trust (ESOT) is a trust fund held exclusively for the benefit of Plan participants as part of the Plan. Shares of company stock which are contributed to the Plan are released to the ESOT which credits the accounts of participants based on a formula related to the participant's annual pay relative to the Company's total annual payroll. All shares of the Company's stock that the ESOT has acquired or will acquire will be without any deductions from the employee's paycheck.

b. Funding Policy:

The Plan is not subject to the Code's minimum funding requirements. Contributions to the Plan are discretionary with the Company's Board of Directors, excepting that the Company must make contributions in an amount sufficient to meet any current obligations under any future acquisition loans the Company approves. To the extent that these requirements are fully covered by assets in the trust, the Company may elect not to make any contributions in a particular year. Participants are not entitled to make contributions. For the year ended December 31, 2012 the Company's contribution was $3,600,000.

c. Eligibility:

Employees of the Company become eligible to participate in the Plan after completing one year of employment, in which they are credited with a minimum of 1,000 hours of service, and attainment of age 21. Employees become participants in the Plan on January 1 or July 1 of the plan year in which they satisfy these requirements. Participants who do not have at least 1,000 hours of service during such plan year or are not employed on the last day of the plan year are generally not eligible for an allocation of Company contributions for such year. There were 308 participants in the Plan at December 31, 2012.

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

d. Payment of Benefits:

Upon termination, the value of the participant's vested interest in their accounts will be distributed to them at the time and in the manner determined in accordance with the ESOP's distribution policy ("Distribution Policy") – as established and revised from time to time by the Administrative Committee. In determining the value of the participant's account, shares of Company Stock are valued at their fair market value as of the December 31st immediately preceding the date of the distribution. The Trustee will normally distribute the vested benefit under the ESOP in the form of cash, or, if the Administrative Committee elects, in shares of Company stock, subject to the requirement that they be sold to the Company immediately upon distribution.

If the value of the participant's vested benefit exceeds $5,000, no distribution can be made to them before they reach normal retirement age without their written consent. If the value of their vested benefit exceeds $1,000 and unless they request to receive such funds directly, or to have the distribution paid directly to an individual retirement plan ("IRA") or another eligible retirement plan, the Trustee shall make the distribution on their behalf in a direct rollover to a "Rollover IRA". The Rollover IRA shall be invested in funds designed to preserve principal and provide a reasonable rate of return. If the value of their vested benefit is $1,000 or less and they do not return the requisite election form indicating whether they wish to receive their vested benefit under the ESOP directly or in a direct rollover to an IRA or other eligible retirement plan, then the Trustee will distribute the balance of their Company Stock Account and General Investment Account, less any applicable federal and state income tax withholding requirements, to the participant directly in a lump sum.

Generally, if the participant's employment with the Company terminates after they reach normal retirement age, or as a result of your disability or death, distribution will commence no later than the end of the plan year following the plan year in which their employment with the Company terminates. If the participant's employment with the Company terminates for another reason (i.e., resignation or dismissal), distribution will commence no later than the end of the sixth plan year following the plan year in which their employment with the Company terminates (unless they elect to delay their distribution or they are reemployed by the Company).

Distribution of that portion of the participant's ESOP Accounts that includes shares of Company stock acquired by the ESOT with the proceeds of an exempt loan from the Company may be deferred until the plan year following the plan year in which the ESOT has fully repaid the exempt loan.

A Participant with a vested account balance in excess of $5,000 may elect one of the following methods of distribution:

(1) Distribution in a lump sum;

(2) A direct rollover;

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

d. Payment of Benefits, continued:

(3) Distribution of a Participant's Company Stock Account and General Investment Account in substantially equal annual installments over a period not exceeding five years (provided that the period over which installments may be distributed may be extended an additional year (up to an additional five years) for each $200,000 ($205,000 for 2013) or fraction thereof by which his Company Stock Account and ESOP Other Investments Account exceed $1,015,000 ($1,035,000 for 2013) (as the IRS may adjust in subsequent years for any increases in the cost of living); or

(4) Any combination of the foregoing.

However, unless and until the current distribution policy is revised, all distributions will follow the five-year annual installment method described in (3) above.

Notwithstanding any of the foregoing, distributions shall commence no later than sixty (60) days after the December 31st of the calendar year in which the latest of the following dates occurs: (1) the participant's 65th birthday, (2) the tenth anniversary of the date on which the participant became an ESOP Participant, or (3) their termination of service with the Company.

Notwithstanding the above, required minimum distributions must commence by the April 1st following the end of the calendar year (i) in which the participants reach 70-1/2 if they are a "5% owner" of the Company or (ii) in which you reach age 70-1/2 or terminate Service, whichever is later, if they are not a "5% owner" of the Company.

In certain circumstances, the participant may elect to transfer their benefit directly to an IRA or another employer's eligible retirement plan which accepts such transfers, at the time a distribution is payable.

e. Voting Rights:

The Trustee is empowered to vote shares of Company Stock to be held by the ESOT, as directed by the Administrative Committee. In certain corporate matters presented to the Company's shareholders for a vote, however, such as a recapitalization, liquidation, consolidation or merger of the Company or a sale of substantially all of the Company's assets, the Trustee will pass through to the Participants the right to decide how shares of Company Stock allocated to their Company Stock Accounts will be voted. Unallocated shares of Company Stock will be voted by the Trustee as the Administrative Committee directs.

f. Termination:

The Company reserves the right to terminate the Plan at any time, subject to the Plan provisions. If the Plan is terminated participation of participants affected by the termination will end. Accounts of those participants who are employees on the effective date of the termination will become nonforfeitable as of that date. Capital accumulations of all participants will be distributed as soon as practicable following the termination of the Plan.

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

g. Participant Accounts:

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited as of the last day of each plan year with an allocation of Company contributions, and forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation. Forfeitures of terminated non-vested account balances allocated to remaining participants at December 31, 2012 totaled $-. Plan earnings are allocated to each participant's account based on the ratio of the participant's account balance after allocation of current year employer contributions and forfeitures to all participants' equivalent balances.

h. Vesting:

If a participant's employment with the Company ends for any reason other than retirement, permanent disability or death, he or she will vest in the balances in his or her account based on the total years of service with the Company. Participants vest 20 percent at two years of service and an additional 20 percent per service year thereafter, until the sixth service year when the participants are 100 percent vested.

i. Put Option:

Under Federal income tax regulations employer stock that is held by the Plan and its participants and is not readily tradable on an established market or is subject to trading limitations includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for any years during which the Company has not elected to be treated as an S Corporation for which there is no market during two option periods during the plan year. The put price is representative of the fair value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

j. Forfeitures

Forfeiture will be allocated to the accounts of the remaining participants at the end of the plan year in which the forfeiture occurs (in the same manner as contributions are allocated).

k. Investments:

The Plan’s assets will be invested primarily in Company stock. As much as 100% of the Plan’s assets may be invested in Company stock. The Plan’s assets also may be invested in other investments. The Trustee decides how the Plan’s assets will be invested, subject to direction from the Administrative Committee, and the Trustee has fiduciary responsibility under the Employee Retirement Income Security Act of 1974, as amended ("ERISA”) for doing so.

NOTE 1. DESCRIPTION OF PLAN, CONTINUED

l. Diversification:

While the participants are employed by the Company, and once they have reached age 55 and have completed at least ten years of participation in the ESOP, they will be eligible to diversify a portion of the Company Stock held in their Company Stock Account. If the participant elects to diversify, the Administrative Committee may permit them either to: (1) direct the investment of the portion of their Company Stock Account they elected to diversify among at least three investment funds other than Company Stock that the Administrative Committee will make available to them under the ESOP; or (2) receive a distribution (either in cash or shares of Company Stock (subject to the obligation to sell it to the Company or to the ESOT), as determined by the Administrative Committee) of the portion of their Company Stock Account they elected to diversify. If the participant's distribution occurs in the form of shares of Company Stock, the Company will purchase such stock for its fair market value determined as of the end of the plan year preceding the distribution by the Trustee based upon an independent appraisal of such stock.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Basis of Accounting:

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

b. Use of Estimates:

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

c. Investment Valuation and Income Recognition:

The Plan's investments are stated at estimated fair value. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

d. Payment of Benefits:

Benefits are recorded when paid.

e. Operating Expenses:

All reasonable expenses related to the administration of the Plan shall be charged to and paid out of the Trust assets. The Company may, however, pay all or a portion of such expenses directly.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

f. Subsequent Events:

The Plan Administrator has evaluated subsequent events through, October 9, 2013, the date the financial statements were available to be issued.

NOTE 3. TAX STATUS

The tax status is pending on a response from the Internal Revenue Service. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date of December 31, 2012.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2012, no uncertain positions are taken or are 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, the return for the year ended December 31, 2012 is the Plan's first return to be filed.

NOTE 4. ADMINISTRATION OF PLAN ASSETS

The Plan's assets, which will consist of LinkUs Enterprises, Inc. common shares, are held by the Trustee of the Plan.

Company contributions are held and managed by the Trustee, which invests cash received, interest, and dividend income and makes distributions to participants. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 5. SUBSEQUENT EVENTS

On April 11, 2013 the Board of Directors of the Company authorized the contribution of 49,275 shares of common stock, with a fair market value of $1,046,601 held in treasury to the Plan as a deductible 2013 contribution.

Also on April 11, 2013 the Board of Directors, with the unanimous consent of the shareholders, approved a joint merger agreement with Alpine Back Office, Inc. to merge with LinkUs Enterprises, LLC, and Alpine Back Office Services, LLC, wholly owned subsidiaries of LinkUs Holdings, Inc. a Delaware corporation. Effective April 30, 2013 each share of LinkUs Enterprises, Inc. will be converted to 1.053652 shares of LinkUs Holdings, Inc. and each share of Alpine Back Office, Inc. will be converted to 5.3244 shares of LinkUs Holdings, Inc.

On April 12, 2013 the Board of LinkUs Holdings, Inc. approved loan agreements with Wells Fargo Bank totaling $39,268,738. The financing consisted of a $3,000,000 revolving loan, a $9,600,000 senior term loan and a $26,668,738 one day bridge loan. Repayment of the bridge loan is to be made with funds from junior subordinated notes. Repayment of senior term loan is to be in monthly installments of $201,511, excluding interest, for the first 24 months and then in monthly installments $79,390, excluding interest, for 60 months. The company entered into an interest rate swap contract in connection with this note.

On April 30, 2013, the ESOT purchased from the shareholders of LinkUs Holdings, Inc. (the successor Company) a total of 1,769,499 shares of the Company's common stock, said shares constituting 88.47% of the outstanding stock of the Company and 100% of the outstanding stock not owned by the Plan. The purchase price of $19.34 per share, or a total of $34,222,111, was based upon an appraisal of the Company's stock by an independent appraiser on behalf of the Plan. Pursuant to the stock purchase, the ESOT issued promissory notes ("ESOP Notes") in the aggregate principal amount of $34,222,111, with interest at 3.0% per annum, payable to LinkUs Holdings, Inc. The ESOP Note provides for annual payments of principal and interest of $2,300,263 and require LinkUs Holdings, Inc. to make deductible contributions or pay dividends or distributions in the form of cash to the Plan in an amount at least equal to the annual note payment. The note is a nonrecourse note and the only collateral is a pledge of the related Plan stock shares.

As part of the bridge loan terms and the stock sale agreement the selling shareholders deposited $700,000 of the proceeds to Wells Fargo collateral accounts pledged to the lender as part of the senior term loan agreement and loaned LinkUs Holdings, Inc. $26,668,738 in exchange for junior subordinated unsecured notes and stock warrants to provide funds to repay the bridge loan. The seller notes are payable in quarterly installments of interest only, at 3.5% per annum, for the first three years and then in 28 equal quarterly installments of principal and interest. These notes are fully subordinated to the senior term loan and any other senior financing in principal and interest. To provide for an effective market return for unsecured subordinated debt stock warrants to acquire 1,194,221 shares (representing 37.4% of the equity interest) of LinkUs Holdings, Inc. The warrants have a term of twelve years and may be exercised at the earlier of: the seventh year after closing, after all senior term loan and subordinated seller notes have been repaid in full, or upon a third-party arm's-length change in control transaction. The exercise price will be the fair market value of the common stock immediately after the stock sale, which was agreed to be $2.57 per warrant share when adjusted for the additional loans and appropriate discounts.

Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	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: [X] 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
LinkUS Enterprises, Inc. Employee Stock Ownership Plan

1b Three-digit plan number (PN) ► 002

1c Effective date of plan 01/01/2012

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

LinkUs Holdings, Inc.

18631 Lloyd Lane

US Anderson CA 96007

2b Employer Identification Number (EIN)
46-2492361

2c Sponsor's telephone number
(530) 351-7331

2d Business code (see instructions)
561110

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	[signature]	10/11/13	Tony Mercado
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	[signature]	10/11/13	Horacio Guzman
	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)