

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
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>07/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ 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:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>BAKER & HOSTETLER CASH BALANCE PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>006</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>07/01/2012</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>006</u>	1c Effective date of plan <u>07/01/2012</u>	
1b Three-digit plan number (PN) ▶	<u>006</u>				
1c Effective date of plan <u>07/01/2012</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>BAKER & HOSTETLER LLP</u> <u>PNC CENTER</u> <u>1900 EAST 9TH STREET, SUITE 3200</u> <u>CLEVELAND, OH 44114-3482</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0082025</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>216-621-0200</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0082025</u>	2c Sponsor's telephone number <u>216-621-0200</u>	2d Business code (see instructions) <u>541110</u>	
2b Employer Identification Number (EIN) <u>34-0082025</u>					
2c Sponsor's telephone number <u>216-621-0200</u>					
2d Business code (see instructions) <u>541110</u>					

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. Signature of plan administrator	<u>10/14/2013</u> Date	<u>RICHARD H. BAMBERGER</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		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		5 154
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	154
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	154
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	154
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
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: 1C 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>BAKER & HOSTETLER CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BAKER & HOSTETLER LLP</u>	D Employer Identification Number (EIN) <u>34-0082025</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2012</u>
2	Assets:
a	Market value 2a <u>0</u>
b	Actuarial value 2b <u>0</u>
3	Funding target/participant count breakdown:
a	For retired participants and beneficiaries receiving payment..... 3a <u>0</u>
b	For terminated vested participants..... 3b <u>0</u>
c	For active participants:
(1)	Non-vested benefits..... 3c(1) <u>0</u>
(2)	Vested benefits..... 3c(2) <u>0</u>
(3)	Total active 3c(3) <u>154</u>
d	Total 3d <u>154</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>6.78 %</u>
6	Target normal cost..... 6 <u>2342583</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>10/02/2013</u> Date
<u>DAVID HILKO</u> Signature of actuary	<u>11-05365</u> Most recent enrollment number
<u>DELOITTE CONSULTING LLP</u> Type or print name of actuary	<u>312-486-3057</u> Telephone number (including area code)
<u>111 S WACKER DRIVE</u> <u>CHICAGO, IL 60606-4301</u> Firm name	
<u>Address of the firm</u>	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		
	b Interest on (a) using prior year's effective interest rate of 0.00% except as otherwise provided (see instructions)		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	100.00 %
15	Adjusted funding target attainment percentage	15	100.00 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/17/2012	10	0			
11/06/2012	1428688	0			
12/05/2012	422544	0			
12/11/2012	462808	0			
01/11/2013	462370	0			
			Totals ►	18(b)	2776420 18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2704276
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	2342583	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	2342583	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	2342583	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2704276	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	361693	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider 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 07/01/2012 and ending 12/31/2012	
A Name of plan BAKER & HOSTETLER CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 006
C Plan sponsor's name as shown on line 2a of Form 5500 BAKER & HOSTETLER LLP	D Employer Identification Number (EIN) 34-0082025

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INST. OPS CO.

04-2647786

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

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

(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 ☐

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
(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.	

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 12/31/2012		
A Name of plan BAKER & HOSTETLER CASH BALANCE PLAN	B Three-digit plan number (PN) ►	006
C Plan sponsor's name as shown on line 2a of Form 5500 BAKER & HOSTETLER LLP	D Employer Identification Number (EIN) 34-0082025	

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)	0	462370
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	0	9104
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)	0	217658
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	0	1302271
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	0	383136
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	0	658910
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	119410

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(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	0	3152859

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	0	376611
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	376611

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	0	2776248
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	2776410	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2776410

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)	-5223	
(C) Corporate debt instruments	2b(1)(C)	-3462	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-8685

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	5458	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5458

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	2403	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		2403

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		0
c Other income.....	2c		662
d Total income. Add all income amounts in column (b) and enter total.....	2d		2776248

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)		
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		0
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(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		2776248
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **MAYER HOFFMAN MCCANN P.C.**

(2) EIN: **43-1947695**

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:

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.).....

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.).....

	Yes	No	Amount
4a		X	
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.)		X	
4c			
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.)		X	
4d			
e Was this plan covered by a fidelity bond?	X		2000000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
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?		X	
4g			
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?		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
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.)	X		
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
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.
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For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 12/31/2012

A Name of plan <u>BAKER & HOSTETLER CASH BALANCE PLAN</u>	B Three-digit plan number (PN) ▶ <u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>BAKER & HOSTETLER LLP</u>	D Employer Identification Number (EIN) <u>34-0082025</u>

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	<u>0</u>
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): _____ 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	<u>0</u>

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



FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULE

Baker Hostetler
Cash Balance Plan
December 31, 2012, and the
Period from July 1, 2012 (Effective Date)
to December 31, 2012
With Report of Independent Auditors



Baker Hostetler Cash Balance Plan

Financial Statements and Supplemental Schedules

December 31, 2012, and the
Period from July 1, 2012 (Effective Date)
to December 31, 2012

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Report of Independent Auditors

To the Plan Sponsor and Administrator of the

Baker Hostetler Cash Balance Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Baker Hostetler Cash Balance Plan ("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 period from July 1, 2012 (Effective Date) to December 31, 2012 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 ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 6, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. 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 for the period from July 1, 2012 (Effective Date) to December 31, 2012 that the information provided to the plan administrator by the trustee is complete and accurate.



Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets (held at end of year) as of December 31, 2012 and reportable transactions for the period from July 1, 2012 (Effective Date) to December 31, 2012, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. 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 schedules referred to above.

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

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

Mayer Hoffman McCann P.C.

Cleveland, Ohio
October 10, 2013

Baker Hostetler Cash Balance Plan

Statement of Net Assets Available for Benefits

December 31, 2012

Assets

Investments at fair value

Mutual funds	\$ 658,910
Common stocks	383,136
Exchange traded funds	119,410
U.S. government securities	217,658
Corporate debt instruments	<u>1,302,271</u>

Total investments at fair value	<u>2,681,385</u>
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Receivables

Dividends and interest receivable	9,104
Firm contribution receivable	<u>462,370</u>

Total receivables	<u>471,474</u>
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Total assets	3,152,859
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Liabilities

Due to broker for securities purchased	<u>376,611</u>
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Net assets available for benefits	<u><u>\$ 2,776,248</u></u>
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See accompanying notes.

Baker Hostetler Cash Balance Plan

Statement of Changes in Net Assets Available for Benefits

Period from July 1, 2012 (Effective Date) to December 31, 2012

Additions

Firm contributions	\$ 2,776,410
Investment income	
Dividends and interest income	<u>5,458</u>
Total additions	2,781,868

Deductions

Net depreciation in fair value of investments	<u>5,620</u>
Net increase	2,776,248
Net assets available for benefits	
Beginning of period	<u>—</u>
End of period	<u><u>\$ 2,776,248</u></u>

See accompanying notes.

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

1. Significant Accounting Policies

Investment Valuation and Income Recognition

The assets of the Baker Hostetler Cash Balance Plan ("Plan") are held in Trust by Fidelity Management Trust Company ("Trustee"). The Trust assets are recorded at fair value which 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. Management determines the Plan's valuation policies utilizing information provided by the Trustee. See Note 7 for discussions of fair value measurements.

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

Basis of Accounting

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

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 reported amounts of assets and liabilities and changes therein, disclosures of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) are those estimated future periodic payments that are attributable, under the Plan's provisions, to services rendered by employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on various plan benefit formulas, as defined in the plan document, depending upon the date of retirement, death or termination of employment. The accumulated plan benefits for active employees are based on current formulas as defined in the plan document. Benefits payable under all circumstances (i.e., retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

1. Significant Accounting Policies (continued)

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses are paid either by the Plan or Baker & Hostetler LLP ("Firm"), as provided in the Plan document. Expenses that are paid directly by the Firm are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan are recorded as deductions in the accompanying statement of changes in net assets available for benefits. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investments, as they are paid through revenue sharing, rather than a direct payment.

New Accounting Pronouncement

The following new accounting pronouncement was adopted during the year ended December 31, 2012:

Fair value measurements - In May 2011, the Financial Accounting Standards Board ("FASB") issued guidance which amends Accounting Standards Codification ("ASC") 820. This guidance requires the categorization by level for items that are only required to be disclosed at fair value and information about transfers between Level 1 and Level 2. In addition, it provides guidance on measuring the fair value of financial instruments managed within a portfolio and the application of premiums and discounts on fair value measurements. The new guidance is effective for reporting periods beginning after December 15, 2011. Net assets available for benefits and changes in net assets available for benefits of the Plan were not affected by the adoption of the new guidance.

2. Description of the Plan

The following description of the Plan provides only general information. Participants should refer to the Plan document or Summary Plan Description for a more complete description of the Plan's provisions, which are available from the plan administrator.

Effective July 1, 2012, the Firm adopted the Plan. The Plan is a noncontributory defined benefit plan which covers eligible partners and equity partners of the Firm. The Plan provides benefits based on the employee's length of service while a participant in the Plan and the amount of a participant's equity partner capital on the capital determination date. Equity partners become Plan participants on the January 1 or July 1 following the date they have completed two (2) years of service with the Firm and are immediately vested in benefits earned.

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

2. Description of the Plan (continued)

Under the Plan provisions, amounts are credited by the Firm to the participants' hypothetical accounts. The accounts are allocated contribution and investment credits. The contribution credits are allocated based on the participant's equity partner capital on the capital determination date (as defined in the Plan document). Participants' hypothetical cash balance accounts also receive investment credits at the end of every year. The amount of the investment credit is based on the actual investment return of the Plan's aggregate assets, except that the credit is limited to 7.5% for any plan year.

The Firm contributes such amounts as deemed necessary on an actuarial basis to provide sufficient assets to meet the benefits to be paid to Plan participants. The Firm's present intention is to make contributions in amounts sufficient to annually fund the minimum requirements of ERISA. During 2012, the Firm made contributions of \$2,776,410. The Firm's contributions for 2012 exceeded the minimum funding requirements of ERISA.

3. Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by the Plan's independent actuary and is the amount that results from applying actuarial assumptions to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment. The Firm has chosen to disclose actuarial present value of accumulated plan benefits based on a beginning-of-year benefit information date. As the Plan was adopted on July 1, 2012, the actuarial present value of accumulated plan benefits as of July 1, 2012 was \$0.

4. Income Tax Status

The Plan received a determination letter from the Internal Revenue Service ("IRS") dated November 22, 2011, stating that the Plan (as then proposed to be adopted) is qualified under section 401(a) of the Code and, therefore, the related trust is exempt from taxation. The proposed version of the Plan was revised in certain respects prior to adoption to reflect certain changes in the law. The Firm believes the Plan, as adopted, is qualified under section 401(a) of the Code, and the related trust remains exempt from taxation.

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 tax 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

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

5. Investments

The following presents investments that represent 5% or more of the Plan's net assets at December 31, 2012:

General Electric Co. note due 9/16/20	\$ 167,249
FHLG note due 7/1/35	217,658
BBH STIF Fund	658,910

During the period from July 1, 2012 to December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold as well as held during the year) depreciated in value by \$5,620 as follows:

Common stocks	\$ 2,403
Exchange traded funds	662
U.S. government securities	(5,223)
Corporate debt instruments	<u>(3,462)</u>
	<u>\$ (5,620)</u>

6. Information Prepared and Certified by the Trustee

The Plan Administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Trustee has certified that the following data included in the accompanying financial statements and supplemental schedules is complete and accurate with respect to investments:

- Investments at fair value
- Dividends and interest receivable
- Net depreciation in fair value of investments
- Dividends and interest income
- Schedule of assets (held at end of year)
- Schedule of reportable transactions

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

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

7. Fair Value Measurements

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

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.
- Level 2 Inputs to the valuation methodology include quoted prices for similar assets and liabilities in active markets; quoted prices for identical or similar assets and liabilities in inactive markets; inputs other than quoted market prices that are observable for the asset or liability; and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common stocks and exchange traded funds: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

7. Fair Value Measurements (continued)

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common stocks and exchange traded funds: Valued at the closing price reported on the active market on which the individual securities are traded.

U.S. government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Corporate debt instruments: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

The preceding methods described may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, although 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.

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

7. Fair Value Measurements (continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value:

Investments at Fair Value as of December 31, 2012				
	Level 1	Level 2	Level 3	Total
Mutual fund				
Money market	\$ 658,910	\$ -	\$ -	\$ 658,910
Common stocks				
Basic materials	95,604	-	-	95,604
Conglomerates	16,249	-	-	16,249
Consumer goods	70,733	-	-	70,733
Financial	41,300	-	-	41,300
Healthcare	19,219	-	-	19,219
Industrial goods	13,968	-	-	13,968
Services	47,413	-	-	47,413
Technology	61,550	-	-	61,550
Utilities	17,100	-	-	17,100
Exchange traded funds				
Domestic equity	48,200	-	-	48,200
Mid-cap growth	12,560	-	-	12,560
Emerging markets	8,652	-	-	8,652
Limited partnership	49,998			49,998
U.S. government securities	-	217,658	-	217,658
Corporate debt instruments				
AA credit rating	-	280,761	-	280,761
A credit rating	-	814,089	-	814,089
BBB credit rating	-	207,421	-	207,421
Total investments at fair value	<u>\$ 1,161,456</u>	<u>\$ 1,519,929</u>	<u>\$ -</u>	<u>\$ 2,681,385</u>

Baker Hostetler Cash Balance Plan

Notes to Financial Statements

8. 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 statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

9. Plan Termination

Although it has not expressed any intention to do so, the Firm has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and the level of benefits guaranteed by the PBGC.

10. Subsequent Events

In accordance with FASB ASC 855, *Subsequent Events*, management has evaluated subsequent events that have occurred subsequent to the period ended December 31, 2012 through October 10, 2013, which is the date the financial statements were available to be issued. No significant matters were identified for disclosure during this evaluation.

[illegible]

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods for Funding, Expense and Present Value of Accrued Benefits

Liability Valuation Method

Funding Target and Target Normal Cost as Defined in PPA

The funding target is defined to be the present value of the benefits accrued or earned at valuation date. The earned benefits include retirement-type benefits and ancillary benefits (1.430(d)-1(c)(1)(i)). If the amount of a benefit that is expected to be paid is neither a function of the accrued benefit at the time the benefit is expected to be paid nor a function of the participant's service at that time, then the portion of the benefit taken into account for purposes of determining the funding target for a plan year is based on the proportion of a participant's service as of the first day of the plan year relative to the service the participant will have when the participant decrements. The portion of the benefit that is taken into account in the target normal cost is the increase in the proportional benefit for the plan year (1.430(d)-1(c)(1)(ii)(C)). The determination of the funding target and target normal cost of a plan for a plan year is not permitted to take into account any limitations or anticipated limitations under section 436 (1.430(d)-1(c)(1)(iii)).

The target normal cost is the present value of all the benefits expected to accrue or to be earned during the year (benefits attributable to services performed in a prior year that are increased by reason of a compensation increase in the current year are treated as having accrued during the current year). Plan administrative expenses paid (or expected to be paid) from plan assets for a plan year are not reflected in the determination of a plan's funding target for that plan year (1.430(d)-1(c)(2)), but are reflected in the determination of a plan's target normal cost.

Generally if insurance contracts are held by the Plan, they are included in plan assets and the related benefits are included in the liability. In the case of benefits that are funded through insurance contracts purchased from an insurance company licensed under the laws of a State, the Plan is permitted to exclude the benefits from the liability and the insurance policy from the assets, but only to the extent that the right to receive benefits is an irrevocable contractual right based on premiums paid prior to the valuation date (1.430(d)-1(c)(3)).

The determination of a plan's funding target and target normal cost for a plan year is based on plan provisions that are adopted no later than the valuation date for the plan year and that become effective during that plan year. Section 412(d)(2) applies for purposes of determining whether a plan amendment is treated as having been adopted on the first day of the plan year (including a plan amendment adopted within two and one half months after the close of the plan year) (1.430(d)-1(d)).

For maximum deductible purposes, the cushion amount is equal to the sum of 50 percent of the funding target for the plan year and the amount the funding target for the plan year would increase if the Plan were to take into account increases in compensation which are expected to occur in succeeding plan years. If the Plan does not base benefits for service to date on compensation, increases in benefits which are expected to occur in succeeding plan years (determined on the basis of the average annual increase in benefits over the six preceding plan years) are taken into account in lieu of expected increases in compensation. For plans that have less than 100 participants, increases in benefits for highly compensated employees as a result of plan amendments within the last two years are excluded from the calculation of the cushion amount.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Continued)

Actuarial Methods for Funding, Expense and Present Value of Accrued Benefits

Asset Valuation Method

Funding Purposes: Plan assets are equal to the market value of assets plus receivable contributions discounted at the appropriate interest rate to the valuation date.

Procedures

Financial and census data: Financial data was submitted by the Trustee and census data was submitted by the plan sponsor. Information provided was reviewed for internal consistency and we have no reason to doubt its substantial accuracy.

No benefits of materiality were excluded from the valuation of the liabilities.

The limitations of the Internal Revenue Code 415(b) and 401(a)(17) have been incorporated into our calculations.

No liability is included for participants who terminated without vesting in their benefit prior to the valuation date.

The plan sponsor provided us with the data on its employees as of the valuation date, but only those employees who have completed the Plan's eligibility requirements are included in the valuation of liabilities.

Present Value of Accrued and Vested Benefits (ASC 960)

For active participants, the accrued pension benefits as of the valuation date and payable from the assumed retirement age were determined based on actual plan compensation history for each participant. For inactive participants, accrued benefits were either supplied by the Company or estimated. The present value of accrued benefits was determined by multiplying the accrued pension benefits by single premium cost factors based on the applicable actuarial assumptions for accrued benefits.

Method Changes Since Last Year

There were no method changes since the prior valuation.

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (Continued)

Actuarial Assumptions

Interest Rates	July 1, 2012				
		Pre-MAP-21 Segment Rates ¹	25 Year Average Segment Rates	MAP-21 Corridor (90%-110% for 2012)	MAP-21 Segment Rates ²
	Lookback Month	July 2012	N/A	N/A	N/A
	First Segment Rate	1.81%	6.15%	5.54% - 6.77%	5.54%
	Second Segment Rate	4.73%	7.61%	6.85% - 8.37%	6.85%
	Third Segment Rate	5.85%	8.35%	7.52% - 9.18%	7.52%
	Effective Rate	4.61%	N/A	N/A	6.78%
	January 1, 2013				
		Pre-MAP-21 Segment Rates ¹	25 Year Average Segment Rates	MAP-21 Corridor (85%-115% for 2013)	MAP-21 Segment Rates ²
	Lookback Month	January 2013	N/A	N/A	N/A
	First Segment Rate	1.62%	5.81%	4.94% - 6.68%	4.94%
	Second Segment Rate	4.40%	7.23%	6.15% - 8.31%	6.15%
	Third Segment Rate	5.45%	7.95%	6.76% - 9.14%	6.76%
	Effective Rate	4.20%	N/A	N/A	6.05%
	¹ Used for Maximum Deductible, PBGC Variable Rate Premium, ERISA 4010-80% Threshold reporting and excess assets for \$420 transfers				
	² Used for minimum funding and benefit restrictions				
Salary Scale	N/A				
Actuarial Value of Assets	Market Value of Assets as elected by the plan sponsor.				
Cash Balance Interest Crediting Rate	4.50% per annum				
Mortality	No pre-retirement mortality was assumed. Post-retirement mortality as defined in proposed regulations 1.430(h)(3). This table is based on the RP2000 sex-distinct table that reflects projected mortality improvements seven years into the future for annuitants.				
Withdrawal	None				
Disability	None				
Retirement Age	The later of age 62 or the following valuation date.				

Baker Hostetler Cash Balance Plan
Attachment to 2012 Schedule SB

EIN: 34-0082025
PN: 006

Expenses	Assumed equal to prior year actual (\$0).
Lump Sum Election	100%

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Period from July 1, 2012 (Effective Date) to December 31, 2012

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value on transaction date	(i) Net gain or (loss)
Single transactions in excess of 5% of plan assets								
Fidelity Management Trust Company	BBH STIF Fund	\$ 1,428,688	\$ -	\$ -	-	\$ -	\$ 1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	1,428,688	-	-	-	-	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	1,428,688	-	-	-	-	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	1,428,688	-	-	-	-	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	1,359,546	-	-	-	-	1,359,546	-
Fidelity Management Trust Company	BBH STIF Fund	1,156,709	-	-	-	-	1,156,709	-
Fidelity Management Trust Company	BBH STIF Fund	1,137,543	-	-	-	-	1,137,543	-
Fidelity Management Trust Company	BBH STIF Fund	900,794	-	-	-	-	900,794	-
Fidelity Management Trust Company	BBH STIF Fund	859,420	-	-	-	-	859,420	-
Fidelity Management Trust Company	BBH STIF Fund	759,529	-	-	-	-	759,529	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Period from July 1, 2012 (Effective Date) to December 31, 2012

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value on transaction date	(i) Net gain or (loss)
Fidelity Management Trust Company	BBH STIF Fund	524,958	-	-	-	-	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	524,978	-	-	-	-	524,978	-
Fidelity Management Trust Company	BBH STIF Fund	524,978	-	-	-	-	524,978	-
Fidelity Management Trust Company	BBH STIF Fund	524,978	-	-	-	-	524,978	-
Fidelity Management Trust Company	BBH STIF Fund	947,522	-	-	-	-	947,522	-
Fidelity Management Trust Company	BBH STIF Fund	910,642	-	-	-	-	910,642	-
Fidelity Management Trust Company	BBH STIF Fund	897,438	-	-	-	-	897,438	-
Fidelity Management Trust Company	BBH STIF Fund	897,438	-	-	-	-	897,438	-
Fidelity Management Trust Company	BBH STIF Fund	860,824	-	-	-	-	860,824	-
Fidelity Management Trust Company	BBH STIF Fund	736,933	-	-	-	-	736,933	-
Fidelity Management Trust Company	BBH STIF Fund	1,144,421	-	-	-	-	1,144,421	-
Fidelity Management Trust Company	BBH STIF Fund	1,147,517	-	-	-	-	1,147,517	-
Fidelity Management Trust Company	BBH STIF Fund	1,147,517	-	-	-	-	1,147,517	-
Fidelity Management Trust Company	BBH STIF Fund	1,133,443	-	-	-	-	1,133,443	-
Fidelity Management Trust Company	BBH STIF Fund	1,116,366	-	-	-	-	1,116,366	-
Fidelity Management Trust Company	BBH STIF Fund	893,248	-	-	-	-	893,248	-

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Period from July 1, 2012 (Effective Date) to December 31, 2012

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value on transaction date	(i) Net gain or (loss)
Fidelity Management Trust Company	BBH STIF Fund	893,313	-	-	-	-	893,313	-
Fidelity Management Trust Company	BBH STIF Fund	893,395	-	-	-	-	893,395	-
Fidelity Management Trust Company	BBH STIF Fund	664,788	-	-	-	-	664,788	-
Fidelity Management Trust Company	BBH STIF Fund	658,910	-	-	-	-	658,910	-
Fidelity Management Trust Company	FHLG \$200,534 principal amount, 5.5% note due '221,120.00		-	-	-	-	221,120	-
Fidelity Management Trust Company	Electric principal amount, 4.375% note due 9/16/2020 168,210.00		-	-	-	-	168,210	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,428,688	-	-	1,428,688	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,428,688	-	-	1,428,688	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,428,688	-	-	1,428,688	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,428,688	-	-	1,428,688	1,428,688	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,359,546	-	-	1,359,546	1,359,546	-

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Period from July 1, 2012 (Effective Date) to December 31, 2012

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value on transaction date	(i) Net gain or (loss)
Fidelity Management Trust Company	BBH STIF Fund	-	1,156,709	-	-	1,156,709	1,156,709	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,137,543	-	-	1,137,543	1,137,543	-
Fidelity Management Trust Company	BBH STIF Fund	-	900,794	-	-	900,794	900,794	-
Fidelity Management Trust Company	BBH STIF Fund	-	859,420	-	-	859,420	859,420	-
Fidelity Management Trust Company	BBH STIF Fund	-	759,529	-	-	759,529	759,529	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,958	-	-	524,958	524,958	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,978	-	-	524,978	524,978	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,978	-	-	524,978	524,978	-
Fidelity Management Trust Company	BBH STIF Fund	-	524,978	-	-	524,978	524,978	-
Fidelity Management Trust Company	BBH STIF Fund	-	947,522	-	-	947,522	947,522	-

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Period from July 1, 2012 (Effective Date) to December 31, 2012

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value on transaction date	(i) Net gain or (loss)
Fidelity Management Trust Company	BBH STIF Fund	-	910,642	-	-	910,642	910,642	-
Fidelity Management Trust Company	BBH STIF Fund	-	897,438	-	-	897,438	897,438	-
Fidelity Management Trust Company	BBH STIF Fund	-	897,438	-	-	897,438	897,438	-
Fidelity Management Trust Company	BBH STIF Fund	-	860,824	-	-	860,824	860,824	-
Fidelity Management Trust Company	BBH STIF Fund	-	736,933	-	-	736,933	736,933	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,144,421	-	-	1,144,421	1,144,421	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,147,517	-	-	1,147,517	1,147,517	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,147,517	-	-	1,147,517	1,147,517	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,133,443	-	-	1,133,443	1,133,443	-
Fidelity Management Trust Company	BBH STIF Fund	-	1,116,366	-	-	1,116,366	1,116,366	-
Fidelity Management Trust Company	BBH STIF Fund	-	893,248	-	-	893,248	893,248	-
Fidelity Management Trust Company	BBH STIF Fund	-	893,313	-	-	893,313	893,313	-
Fidelity Management Trust Company	BBH STIF Fund	-	893,395	-	-	893,395	893,395	-
Fidelity Management Trust Company	BBH STIF Fund	-	664,788	-	-	664,788	664,788	-

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4j – Schedule of Reportable Transactions

Period from July 1, 2012 (Effective Date) to December 31, 2012

(a) Identity of party involved	(b) Description of asset	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value on transaction date	(i) Net gain or (loss)
Series transactions in excess of 5% of plan assets								
Fidelity Management Trust Company	BBH STIF Fund							
	36 Purchases	\$ 32,081,648	\$ -	\$ -	-	\$ -	\$ 32,081,648	\$ -
	35 Sales	-	31,422,738	-	-	31,422,738	31,422,738	-

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2012**This Form is Open to Public
Inspection**

For calendar plan year 2012 or fiscal plan year beginning 07/01/2012 and ending 12/31/2012

► Round off amounts to nearest dollar.

► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan

Baker Hostetler Cash Balance Plan

B Three-digit
plan number (PN) ►

006

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Baker & Hostetler LLP

D Employer Identification Number (EIN)

34-0082025

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 7 Day 1 Year 2012**2** Assets:**a** Market value **2a** 0**b** Actuarial value **2b** 0**3** Funding target/participant count breakdown:**(1)** Number of participants**(2)** Funding Target**a** For retired participants and beneficiaries receiving payment **3a** 0**b** For terminated vested participants **3b** 0**c** For active participants:**(1)** Non-vested benefits **3c(1)** 0**(2)** Vested benefits **3c(2)** 0**(3)** Total active **3c(3)** 154**d** Total **3d** 154**4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 6.78 %**6** Target normal cost **6** 2,342,583**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

David Hilko

Type or print name of actuary

Deloitte Consulting LLP

Firm name

111 S Wacker Drive

Chicago

Address of the firm

IL 60606-4301

Date

11-05365

Most recent enrollment number

(312) 486-3057

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	0	
10 Interest on line 9 using prior year's actual return of _____%		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		
b Interest on (a) using prior year's effective interest rate of _____% except as otherwise provided (see instructions)		
c Total available at beginning of current plan year to add to prefunding balance		
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections	0	
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	

Part III Funding Percentages

14 Funding target attainment percentage	14	100.00 %
15 Adjusted funding target attainment percentage	15	100.00 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	%
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
08/17/2012	10				
11/06/2012	1, 428, 688				
12/05/2012	422, 544				
12/11/2012	462, 808				
01/11/2013	462, 370				
Totals ►			18(b)	2, 776, 420	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	2, 704, 276

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	2,342,583	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	2,342,583	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	2,342,583	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	2,704,276	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	361,693	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Schedule SB, line 22 – Description of Weighted Average Retirement Age

The retirement age is defined as the later of age 62 or the following valuation date.

Weighted Average Retirement Age = 62.

Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions Summary

Employer ID and Plan Number	34-0082025 / 005
1. Effective Date	July 1, 2012
2. Eligibility to Participate	An equity partner shall become a participant in the Plan on the later of the effective date or the January 1st or July 1st coincident with or next following the date on which he/she meets all of the following conditions, provided he/she then is an equity partner of the Firm: (a) He/she has completed twenty-four (24) months of service with the Firm; (b) He/she has attained his/her twenty-first (21st) birthday; and (c) He/she is a participant in the Baker & Hostetler LLP Basic / Step-Rate Retirement Plan.
3. Contribution Credits	As of the last day of each plan year ending after the effective date, a contribution credit shall be made to the account of each participant who completed at least 950 hours of service (i.e. 5 full months). A participant's contribution credit for a given year shall be determined under the Table of Contribution Credits below based on his/her age as of January 1st of that year and his/her equity partner capital on his/her capital determination date, subject to the following: (a) If an individual is a participant for at least five (5) full months but less than twelve (12) full months, the contribution credit shall be proportionately reduced with 1/12 of the contribution credit granted for each full calendar month as a participant. (b) For any plan year in which a participant's compensation is less than the maximum amount prescribed by IRC § 401(a)(17), the contribution credit for that year shall be determined by multiplying the amount specified below by a fraction whose numerator is the participant's compensation and whose denominator is the maximum amount prescribed by IRC § 401(a)(17). If an individual ceases to be a participant at any time other than at the end of the plan year, any partial year contribution credit for the final year of active participation shall be credited no later than his/her annuity starting date.
4. Interest Credits	As of the last day of each plan year ending on or before a participant's annuity starting date, an interest credit shall be made to his/her account based on its opening balance as of January 1st of that plan year. A participant's interest credit shall be determined by multiplying his/her opening account balance as of January 1st by the actual rate of return on the aggregate assets of the Plan for that plan year, not to exceed seven and one-half percent (7.5%). If a participant's annuity starting date is after April 1st, he/she shall receive a partial interest credit based upon the actual rate of return on the aggregate assets of the Plan through the last day of the calendar month ending three (3) full months prior to the annuity starting date, but not exceeding five-eighths of one percent (0.625%) multiplied by the number of months in such valuation period.

5. Table of Contribution Credits

Age as of January 1st	Contribution Credit Based Upon Equity Partner Capital On Capital Determination Date (Low: < \$245,000; Moderate: >= \$245,000, but < \$310,000; High: >=\$310,000)		
	Capital Level: Low	Capital Level: Moderate	Capital Level: High
37	\$12,679	\$19,018	\$25,358
38	\$13,249	\$19,874	\$26,499
39	\$13,846	\$20,768	\$27,691
40	\$14,469	\$21,703	\$28,937
41	\$15,120	\$22,680	\$30,239
42	\$15,800	\$23,700	\$31,600
43	\$16,511	\$24,767	\$33,022
44	\$17,254	\$25,881	\$34,508
45	\$18,031	\$27,046	\$36,061
46	\$18,842	\$28,263	\$37,684
47	\$19,690	\$29,535	\$39,380
48	\$20,576	\$30,864	\$41,152
49	\$21,502	\$32,253	\$43,003
50	\$22,469	\$33,704	\$44,939
51	\$23,480	\$35,221	\$46,961
52	\$24,537	\$36,806	\$49,074
53	\$25,641	\$38,462	\$51,282
54	\$26,795	\$40,193	\$53,590
55	\$28,001	\$42,001	\$56,002
56	\$29,261	\$43,891	\$58,522
57	\$30,578	\$45,866	\$61,155
58+	\$31,000	\$46,500	\$62,000

For ages below 37, Contribution Credits decline by 4.3% per year.

6. Accrued Benefit

Participant's cash balance account including future interest credits on such account, but excluding any prior distributions.

7. Normal Retirement Date

Last day of the calendar year in which a participant attains age sixty-two (62).

8. Normal Retirement Benefit

Actuarial equivalent of the accrued benefit.

9. Vested Termination

The accrued benefits of all participants are at all times fully vested.

Baker Hostetler Cash Balance Plan
Attachment to 2012 Schedule SB

EIN: 34-0082025
PN: 006

10. Pre-retirement Death Benefit	The beneficiary of a vested participant who dies will receive the actuarial equivalent of the participant's accrued benefit
11. Normal Form of Payment	For unmarried participants, monthly annuity payments for life. For married participants, a Qualified Joint and Survivor Annuity (a 100% joint and survivor annuity).
12. Optional Form of Payment	Lump sum, 50% joint and survivor annuity or life annuity.
13. Changes Since Prior Valuation	None

Supplemental Schedules

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2012

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Credit Suisse Cushng	Exchange Traded Fund	\$ 47,644	\$ 48,200
	Ishares Russell Midcap Growth	Exchange Traded Fund	12,541	12,560
	Wisdom Tree Emerging Mkt Sm Cap	Exchange Traded Fund	8,442	8,652
	JP Morgan Alerian MLP	Exchange Traded Fund	49,892	49,998
		Total Exchange Traded Funds	<u>\$ 118,519</u>	<u>\$ 119,410</u>
	Air Products & Chemicals, Inc.	Common Stock	\$ 4,144	\$ 4,201
	AON PLC	Common Stock	9,755	9,730
	Apple, Inc.	Common Stock	26,642	26,652
	AT&T, Inc.	Common Stock	10,985	10,956
	Becton Dickinson & Co.	Common Stock	7,575	7,819
	Chevron Corp.	Common Stock	17,028	17,302
	Coca Cola Co.	Common Stock	12,828	12,688
	ConocoPhillips	Common Stock	15,925	15,947
	Danaher Corp.	Common Stock	6,521	6,988
	Emerson Electric Co.	Common Stock	4,982	5,296
	Everest Reinsurance Group Ltd.	Common Stock	8,063	8,246
	H. J. Heinz Co.	Common Stock	14,571	14,420
	Hill-Rom Holdings, Inc.	Common Stock	11,243	11,400
	Ilex Corporation	Common Stock	6,416	6,980
	Linear Technology Corp.	Common Stock	6,856	6,860
	Microsoft Corp.	Common Stock	16,809	16,038
	Norfolk Southern Corp.	Common Stock	15,325	15,460
	Oneok, Inc.	Common Stock	17,819	17,100
	Oracle Corp.	Common Stock	9,407	9,996
	Owens and Minor, Inc.	Common Stock	15,653	15,681
	PNC Financial Services Group, Inc.	Common Stock	22,861	23,324
	Procter & Gamble Co.	Common Stock	16,914	16,973
	Royal Dutch Shell PLC	Common Stock	17,505	17,723
	Qualcomm, Inc.	Common Stock	12,145	12,404
	Schlumberger Ltd.	Common Stock	21,044	20,787
	Target Corp.	Common Stock	16,814	16,272
	Williams Companies, Inc.	Common Stock	19,286	19,644
	3M Co.	Common Stock	15,843	16,249
		Total Common Stocks	<u>\$ 380,959</u>	<u>\$ 383,136</u>

Baker Hostetler Cash Balance Plan

EIN #34-0082025 Plan #006

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2012

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investments including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
	Air Products & Chemicals, Inc.	\$100,000 principal amount, 4.375% note due 8/21/19	\$ 114,752	\$ 115,287
	AT&T, Inc.	\$100,000 principal amount, 5.5% note due 2/1/18	119,397	119,086
	Duke Energy	\$100,000 principal amount, 3.95% note due 9/15/14	105,494	105,306
	Fifth Third Bank	\$100,000 principal amount, 4.75% note due 2/1/15	107,366	107,254
	General Electric Co.	\$150,000 principal amount, 4.375% note due 9/16/20	168,210	167,249
	JP Morgan Chase	\$100,000 principal amount, 6.0% note due 10/1/17	118,376	118,344
	National City Bank	\$100,000 principal amount, 6.875% note due 5/15/19	125,750	124,665
	Nstar	\$100,000 principal amount, 4.5% note due 11/15/19	115,219	113,490
	Prudential Financial	\$100,000 principal amount, 6.1% note due 6/15/17	118,959	117,914
	Turlock Corp.	\$100,000 principal amount, 1.5% note due 11/2/17	99,891	100,167
	Wells Fargo	\$100,000 principal amount, 5.75% note due 5/16/16	114,082	113,509
		Total Corporate Debt Instruments	<u>\$ 1,307,496</u>	<u>\$ 1,302,271</u>
	FHLG	\$200,534 principal amount, 5.5% note due 7/1/35	<u>\$ 221,120</u>	<u>\$ 217,658</u>
	BBH STIF Fund	Mutual fund	<u>\$ 658,910</u>	<u>\$ 658,910</u>