

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</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>GUARDIAN HEALTHCARE HOLDING, INC. 401(K) & PROFIT SHARING PLAN</u>	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ►</td> <td><u>001</u></td> </tr> <tr> <td>1c Effective date of plan</td> <td><u>01/01/1999</u></td> </tr> </table>	1b Three-digit plan number (PN) ►	<u>001</u>	1c Effective date of plan	<u>01/01/1999</u>
1b Three-digit plan number (PN) ►	<u>001</u>				
1c Effective date of plan	<u>01/01/1999</u>				
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>GUARDIAN HEALTHCARE HOLDINGS, INC.</u> <u>1575 HERITAGE DRIVE</u> <u>SUITE 201</u> <u>MCKINNEY, TX 75069</u>	<table border="1"> <tr> <td>2b Employer Identification Number (EIN) <u>20-5470661</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>214-491-4735</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>621610</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-5470661</u>	2c Sponsor's telephone number <u>214-491-4735</u>	2d Business code (see instructions) <u>621610</u>	
2b Employer Identification Number (EIN) <u>20-5470661</u>					
2c Sponsor's telephone number <u>214-491-4735</u>					
2d Business code (see instructions) <u>621610</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2013</u>	<u>MATTHEW SAVOY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/15/2013</u>	<u>MATTHEW SAVOY</u>
	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 GUARDIAN HEALTHCARE HOLDINGS, INC. 1575 HERITAGE DRIVE SUITE 201 MCKINNEY, TX 75069		3b Administrator's EIN 20-5470661
		3c Administrator's telephone number 214-491-4735
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 1336
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	1206
b Retired or separated participants receiving benefits.....	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	278
d Subtotal. Add lines 6a , 6b , and 6c	6d	1487
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	1487
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	991
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE C (Form 5500) 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 01/01/2012 and ending 12/31/2012

A Name of plan <u>GUARDIAN HEALTHCARE HOLDING, INC. 401(K) & PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GUARDIAN HEALTHCARE HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>20-5470661</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

UBS FINANCIAL SERVICES INC

13-2638166

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 61	ADVISOR	5384	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 65 37 60	RECORDKEEPER	1075	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ADP

22-1467904

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORD KEEPER	5000	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
UBS FINANCIAL SERVICES INC	61	0
(d) Enter name and EIN (address) of source of indirect compensation		
COLUMBIA ACORN Z - COLUMBIA MANAGEM	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. \$0-<\$3M=1.00% \$3M-<\$50M=0.50% \$50M+=0.25%	
04-3523567		
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
COLUMBIA ACORN Z - COLUMBIA MGT INV P.O. BOX 8081 BOSTON, MA 02266-8081	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.25%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		
DREY BASIC S&P 500 - DREYFUS TRANSF	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.15%	
13-2614959		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
GS SM CAP VALUE INST - GOLDMAN, SAC 13-5108880	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
JPM LG CAP GRTH SEL - BOSTON FINANC 330 W. 9TH STREET KANSAS CITY, MO 66160	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
LD ABBETT HIGH YLD I - DST SYSTEMS, 43-1581814	0.10%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS VALUE R4 - MFS SERVICE CENTER I 04-2865649	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRU TOT RETURN BD Z - PRUDENTIAL MU 22-3703799	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
THORNBURG INT VAL R5 - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.25%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TMPL GLOBAL BOND ADV - FRANKLIN TEM 94-3167260	0.25%	
(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.	

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div> This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>GUARDIAN HEALTHCARE HOLDING, INC. 401(K) & PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>GUARDIAN HEALTHCARE HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>20-5470661</u>	

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

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

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN <u>94-6751924-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>321762</u>
---------------------------------------	-------------------------------	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>		
A Name of plan <u>GUARDIAN HEALTHCARE HOLDING, INC. 401(K) & PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>GUARDIAN HEALTHCARE HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>20-5470661</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)		
	(2) Participant contributions	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
	(2) U.S. Government securities.....	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property)	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans	1c(8)	193754	212888
	(9) Value of interest in common/collective trusts.....	1c(9)	0	321762
	(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)	7833438	9075126
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other	1c(15)		

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	8027192	9609776

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8027192	9609776
---	-----------	---------	---------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)	1782059	
(C) Others (including rollovers)	2a(1)(C)	176421	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1958480
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	10024	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10024
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	40675	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	174782	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		215457
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		9941
(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)		701779
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2895681

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1282463	
(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)		1282463
f Corrective distributions (see instructions)	2f		9832
g Certain deemed distributions of participant loans (see instructions).....	2g		13396
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)	949	
(4) Other	2i(4)	6457	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		7406
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1313097

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		1582584
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: WHITLEY PENN LLP

(2) EIN: 75-2393478

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	
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	
e Was this plan covered by a fidelity bond?.....	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2012</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan GUARDIAN HEALTHCARE HOLDING, INC. 401(K) & PROFIT SHARING PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 GUARDIAN HEALTHCARE HOLDINGS, INC.		D Employer Identification Number (EIN) 20-5470661
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 57-1198022 04-6568107		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?..... ☐ Yes ☐ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?..... ☐ Yes ☐ No ☐ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.		
Schedule R (Form 5500) 2012 v. 120126		

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): _____

**GUARDIAN HEALTHCARE HOLDING, INC.
401(k) & PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**Years Ended December 31, 2012 and 2011
with Report of Independent Auditors**

**GUARDIAN HEALTHCARE HOLDING, INC.
401(k) & PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

Years Ended December 31, 2012 and 2011

Table of Contents

Report of Independent Auditors	1
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5
Supplemental Schedule:	
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year).....	16

NOTE: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has been included in the financial statements or notes thereto.

REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator and the Investment Committee of the
Guardian Healthcare Holding, Inc. 401(k) & Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Guardian Healthcare Holding, Inc. 401(k) & Profit Sharing Plan (the “Plan”), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information, which was certified by Reliance Trust Company and Fidelity Management Trust Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that Reliance Trust Company held the Plan’s investment assets and executed investment transactions as of December 31, 2011 and for the period from January 1, 2011 through September 30, 2012 and Fidelity Management Trust Company held the Plan’s investment assets and executed investment transactions as of December 31, 2012 and for the period from October 1, 2012 through December 31, 2012. The Plan Administrator has obtained a certification from the trustees as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule 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 schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Fort Worth, Texas
October 4, 2013

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2012	2011
Assets		
Investments, at fair value:		
Shares of registered investment companies:		
Mutual funds	\$ 9,075,126	\$ 6,738,683
Money market fund	-	1,094,755
Common collective trust fund	321,762	-
Total investments at fair value	<u>9,396,888</u>	<u>7,833,438</u>
Receivables:		
Participant contributions receivable	118,689	54,138
Notes receivable from participants	223,975	193,754
Total receivables	<u>342,664</u>	<u>247,892</u>
Total assets	9,739,552	8,081,330
Liabilities		
Excess contributions payable	<u>-</u>	<u>9,595</u>
Net assets available for benefits at fair value	9,739,552	8,071,735
Adjustment from fair value to contract value for interest in fully benefit-responsive investment contracts	<u>(9,080)</u>	<u>-</u>
Net assets available for benefits	<u><u>\$ 9,730,472</u></u>	<u><u>\$ 8,071,735</u></u>

See accompanying notes to financial statements.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2012	2011
Additions to Net Assets		
Investment income (loss):		
Net realized and unrealized gains (losses) on investments	\$ 702,641	\$ (199,263)
Interest and dividends	215,457	180,609
Total investment income (loss)	<u>918,098</u>	<u>(18,654)</u>
Interest from notes receivable from participant loans	9,560	10,076
Contributions:		
Participants	1,846,610	1,619,460
Rollovers	176,421	3,228
Total contributions	<u>2,023,031</u>	<u>1,622,688</u>
Total additions to net assets	2,950,689	1,614,110
Deductions from Net Assets		
Benefits paid to participants	1,263,785	541,962
Loans deemed distributed	3,147	1,344
Administrative expenses	25,020	7,940
Total deductions from net assets	<u>1,291,952</u>	<u>551,246</u>
Net increase in net assets available for benefits	1,658,737	1,062,864
Net assets available for benefits at beginning of year	<u>8,071,735</u>	<u>7,008,871</u>
Net assets available for benefits at end of year	<u><u>\$ 9,730,472</u></u>	<u><u>\$ 8,071,735</u></u>

See accompanying notes to financial statements.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2012 and 2011

A. Description of the Plan

General

The following description of the Guardian Healthcare Holding, Inc. 401(k) & Profit Sharing Plan (the “Plan”) provides only general information. The Plan is sponsored by Guardian Healthcare Holdings, Inc. (the “Company”). Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

The Plan was effective January 1, 1999 and was most recently restated October 1, 2012 and is a defined contribution plan covering all employees of the Company who have attained the age 21 or older and who have completed three months of service. Effective January 1, 2012, the Plan was amended to change the age requirement to 18 years old and the service requirement to two months.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The purpose of the Plan is to encourage the Company’s employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

Contributions

Participants may contribute up to 80% of their annual compensation, as defined by the Plan, on a pre-tax basis. Effective October 1, 2012, this was changed to 100%. In addition, an automatic enrollment feature was implemented whereby eligible employees that do not make a pre-tax salary deferral election within 30 days of their eligibility date will be automatically enrolled in the Plan beginning with the next pay cycle or as soon as administratively feasible. The automatic pre-tax contribution rate was established at 2% of an employee’s eligible compensation and raised to 4% effective January 1, 2012. Contributions are subject to limitations on total annual additions and other limitations imposed by the Internal Revenue Code (the “Code”) as defined in the Plan document. Eligible participants may also make a rollover contribution to the Plan.

Participants who are eligible to make salary deferral contributions under the Plan and who have attained age 50 before the end of the year are permitted to make catch-up contributions in accordance with and subject to the limitations imposed by the Code.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

A. Description of the Plan – continued

Contributions – continued

The Plan provides that the Company may make discretionary matching contributions as determined annually by its Board of Directors. Participants must have completed one year of service, constituting a minimum of 1,000 hours of service, to be eligible to share in the discretionary matching contributions. Effective October 1, 2012, the service requirement was changed to two months of service. Additionally, the Plan allows for the Company to provide discretionary profit sharing contributions which are determined annually by the Board of Directors of the Company. Participants must be: (1) employed on the last day of the year and complete 1,000 hours of service during the year; or, (2) have died, retired, or suffered disability during such year to be eligible to share in the discretionary profit sharing contributions. For the years ended December 31, 2012 and 2011, the Company elected not to make any discretionary matching or profit sharing contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of: (a) the Company's contribution, if any; (b) Plan earnings; and, (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants terminating employment as a result of disability or death will be 100% vested in the employer portion of their account balances.

Vesting in the Company's discretionary profit sharing and matching contributions, plus actual earnings thereon, for 2012 and 2011, is as follows:

Years of Service	Vested Percentage
Less than 1 year	0%
1 year	25%
2 years	50%
3 years	75%
4 years or more	100%

Investment Options

Upon enrollment in the Plan, participants may direct their salary deferrals in 1% increments into any of the Plan's available investment options.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Description of the Plan – continued

Payment of Benefits

Upon retirement, death, disability, or termination of employment, the vested benefits, as defined, are paid to the participant or their beneficiaries, either in a lump sum or a rollover. If withdrawing participants are not entitled to their entire account balance, the amounts not received are forfeited. The Plan requires all benefit payments less than or equal to \$5,000 to be paid in the form of a lump sum; however, for accounts of terminated participants that range from \$1,000 to \$5,000, the vested account balance can be automatically rolled over to an individual retirement account on behalf of the participant. Benefit payments greater than \$5,000 may be deferred.

A participant may receive a hardship distribution of their vested account balance if the distribution is: (1) on account of uninsured medical expenses incurred by the participant, their spouse, dependents, or primary beneficiary; (2) to purchase (excluding mortgage payments) a principal residence of the participant; (3) for burial or funeral expenses for the participant's deceased parent, spouse, children, dependents, or primary beneficiary; (4) for the payment of post-secondary tuition expenses for the participant, their spouse, dependents, or primary beneficiary; (5) for the repair of damage to participant's principal residence; or, (6) needed to prevent eviction of the participant from his or her principal residence or foreclosure upon the mortgage of the participant's principal residence.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$500 up to a maximum amount equal to the lesser of \$50,000 or 50% of their account balance. Loan terms range up to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Company. As of December 31, 2012 and 2011, interest rates range from 4.25% to 6.50% and 4.25% to 10.25%, respectively. Principal and interest is paid ratably through payroll deductions. Participant loans are classified as notes receivable from participants in the Plan's financial statements.

Forfeited Accounts

Forfeited balances of terminated participants' non-vested accounts shall be used to restore the account balances of former Plan participants who are rehired within five years, to pay Plan administrative expenses, or to be allocated to Plan participants, as defined by the Plan. No forfeiture amounts were used during 2012 and 2011. At December 31 2012, and 2011, there were approximately \$101,000 and \$58,000, respectively, in unallocated forfeitures.

Administrative Expenses

Employees of the Company perform certain administrative functions of the Plan with no compensation from the Plan. Under the terms of the Plan, administrative expenses may be paid out of the Plan, unless paid by the Company. Any such amounts paid by the Company are not included in the accompanying financial statements.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

B. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the Plan Administrator, and in the period in which they are deducted, in accordance with salary deferral agreements.

Investment Valuation and Income

The investments of the Plan are stated at fair value as of the end of the year and are subject to market or credit risks customarily associated with equity investments. Fair value measurements are determined in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic No. 820, *Fair Value Measurement*, which defines fair value, establishes a framework for measuring fair value, and expands disclosures about assets and liabilities measured at fair value. See Note D for information related to the Plan's valuation methodologies under FASB ASC Topic No. 820.

Investment gains and losses are accounted for using the average cost basis of the securities sold. The net realized and unrealized gains and losses on investments include realized gains and losses on sales of investments during the year and unrealized increases or decreases in the market value of investments held at year end. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Fully Benefit-Responsive Investment Contracts

The Plan accounts for its investment in the Wells Fargo Stable Value Fund, which is a common collective trust fund, at contract value in accordance with FASB ASC Topic No. 962, *Plan Accounting – Defined Contribution Pension Plans*. Investments in the common collective trust fund that hold benefit-responsive investment contracts are presented at fair value in the statements of net assets available for benefits and the amount representing the difference between fair value and contract value is presented in the statement of net assets available for benefits as a single amount, calculated as the sum of the amounts necessary to adjust the portion of net assets attributable to each fully benefit-responsive investment contract from fair value to contract value. The accompanying statements of changes in net assets available for benefits are prepared on a basis that reflects income credited to participants in the Plan and net appreciation or depreciation in the fair value of only those investment contracts that are not deemed to be fully benefit-responsive.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

B. Summary of Significant Accounting Policies – continued

Fully Benefit-Responsive Investment Contracts – continued

The contract value of the fully benefit-responsive investment contracts represents contributions plus earnings, less participant withdrawals and administrative expenses. The average yield earned by the underlying investment of the Wells Fargo Stable Value Fund during 2012 was 0.94%. The average yield of the underlying investments, after an adjustment to reflect the actual interest credited to participants during 2012, was 1.95%. Circumstances that would limit a participant's ability to transact with the fund are not considered probable of occurring. Under no circumstances are the participant accounts in the Wells Fargo Stable Value Fund settled at amounts other than contract value.

Payment of Benefits

Benefits are recorded when paid.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

Notes Receivable from Participants

Notes receivable from participants are valued at the unpaid principal balance.

C. Investments

Individual investments with market values greater than 5% of net assets available for benefits are as follows at December 31:

Description	2012
Fidelity Freedom 2025 Fund	\$ 1,931,737
Fidelity Freedom 2030 Fund	1,795,787
Fidelity Freedom 2035 Fund	1,350,411
Fidelity Freedom 2020 Fund	1,128,544
Fidelity Freedom 2040 Fund	1,018,397
Fidelity Freedom 2045 Fund	825,826
Fidelity Freedom 2015 Fund	518,387

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

C. Investments – continued

Description	2011
Merrill Lynch Retirement Reserves Money Fund	\$ 1,094,755
MFS Massachusetts Investors Growth Stock C	889,119
BlackRock Total Return Fund	663,537
BlackRock Value Opportunities Fund Class R	533,193
Invesco Balance Risk Retirement 2040 Fund	532,449
BlackRock Global Allocation Fund Class R	511,371
AllianceBernstein International Value Fund A	491,324
Alger Mid Cap Growth Fund Class R	405,665

During 2012 and 2011 the net realized and unrealized gains (losses) on investments were comprised predominantly of gains from mutual funds.

D. Fair Value Measurements

FASB ASC Topic No. 820 defines fair value as 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 and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy focuses on the inputs used to measure fair value and requires that the lowest level input be used. The three levels defined in FASB ASC Topic No. 820 are as follows:

- Level 1 – observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.
- Level 2 – observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability
- Level 3 – inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

D. Fair Value Measurements – continued

FASB ASC Topic No. 820 requires a description of the methodologies used to measure the fair value of assets and liabilities. These methodologies were consistently applied to all assets carried as of December 31, 2012 and 2011. The methodology used to measure each major category of assets is as follows:

- Mutual funds: Valued based on quoted market prices of the underlying assets provided by the trustees and are classified within Level 1 of the valuation hierarchy.
- Common collective trust fund: Determined by values reported by the Plan's third-party trustee, audited financial statements of the fund, and transaction prices before and after the end of the year and is classified within Level 2 of the valuation hierarchy.

The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of December 31, 2012 and 2011. The Plan has no assets classified within Level 3 of the valuation hierarchy.

	2012		
	Level 1	Level 2	Total
Mutual funds:			
Target funds	\$ 8,932,019	\$ -	\$ 8,932,019
Intermediate bond funds	52,802	-	52,802
Large-cap funds	67,526	-	67,526
Small-cap funds	12,292	-	12,292
Medium-cap funds	10,487	-	10,487
Common collective trust fund	-	321,762	321,762
Total investments at fair value	<u>\$ 9,075,126</u>	<u>\$ 321,762</u>	<u>\$ 9,396,888</u>

	2011		
	Level 1	Level 2	Total
Mutual funds:			
Large-cap funds	\$ 4,921,065	\$ -	\$ 4,921,065
Medium-cap funds	1,284,425	-	1,284,425
Small-cap funds	533,193	-	533,193
Money market fund	-	1,094,755	1,094,755
Total investments at fair value	<u>\$ 6,738,683</u>	<u>\$ 1,094,755</u>	<u>\$ 7,833,438</u>

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

E. Tax Status

Effective October 1, 2012, the Plan adopted the Fidelity Volume Submitter Profit Sharing/401(k) Plan, which has a favorable opinion letter from the Internal Revenue Service (“IRS”) dated March 31, 2008, stating that the written form of the prototype plan document is acceptable under Section 401(a) of the Code and that any employer adopting this prototype plan document will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the related trust is exempt from federal income taxation. Prior to October 1, 2012, the Plan had adopted an ADP Prototype 401(k) and Profit Sharing Plan, which has a favorable opinion letter from the IRS dated March 31, 2008, stating that the written form of the prototype plan document is acceptable under section 401(a) of the Code and that any employer adopting this prototype plan document will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the related trust is exempt from the federal income taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification.

The Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement dates.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and believes that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes that the Plan is no longer subject to income tax examination for years prior to 2009.

F. Party-In-Interest Transactions

During 2011, the Plan invested in shares of a money market fund managed by Merrill Lynch, which acted as a financial advisor for the Plan. During 2012, the Plan invested in shares of a mutual funds managed by Fidelity Management Trust Company, which acts as trustee for the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

G. Information Certified by the Trustees

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator limited auditing procedures with respect to the information certified by Reliance Trust Company, the trustee of the Plan during the period from January 1, 2011 through September 30, 2012 and Fidelity Management Trust Company, the trustee of the Plan during the period from October 1, 2012 through December 31, 2012, which included all investment information included in the accompanying financial statements and supplemental schedule.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

H. Termination of the Plan

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination all participants shall become 100% vested in all amounts credited to their account. Plan assets would be distributed to the participants at the discretion of the management of the Company or continue to be held in a trust fund to be distributed to each participant upon retirement, death, permanent disability, or termination of employment.

I. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits as of December 31 per the accompanying financial statements to the Form 5500 as of December 31:

	<u>2012</u>	<u>2011</u>
Net assets available for benefits per the financial statements	\$ 9,730,472	\$ 8,071,735
Current year participants contributions receivable	(118,689)	(54,138)
Prior year loans deemed distributed	(11,087)	-
2011 excess contributions that were refunded during 2012	-	9,595
Current year change in contract value to fair market value for common collective trust	<u>9,080</u>	<u>-</u>
Net assets available for benefits per the Form 5500	<u>\$ 9,609,776</u>	<u>\$ 8,027,192</u>

The following is a reconciliation of the net increase in net assets available for benefits per the accompanying financial statements to the Form 5500 for the years ended December 31:

	<u>2012</u>	<u>2011</u>
Net increase in net assets available for benefits per the financial statements	\$ 1,658,737	\$ 1,062,864
Prior year participants contributions receivable	54,138	41,901
Prior year Company contributions receivable	-	1,077
Current year participants contributions receivable	(118,689)	(54,138)
Prior year loans deemed distributed	(11,087)	-
Prior year excess contributions refunded in the current year	(9,595)	(2,906)
Current year excess contributions refunded in the following year	-	9,595
Current year change in contract value to fair market value for common collective trust	<u>9,080</u>	<u>-</u>
Net increase in net assets available for benefits per the Form 5500	<u>\$ 1,582,584</u>	<u>\$ 1,058,393</u>

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

I. Reconciliation of Financial Statements to Form 5500 – continued

The reconciling items above are due to the difference in the method of accounting used in preparing the Form 5500 in accordance with government reporting requirements as compared to the Plan's financial statements.

J. Subsequent Events

In preparing the accompanying financial statements, management of the Company has evaluated all subsequent events and transactions for potential recognition or disclosure through October 4, 2013, the date the financial statements were available for issuance.

SUPPLEMENTAL SCHEDULE

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2012

EIN: 20-5470661

Plan: 001

(a)	(b) Identity of Issuer	(c) Description of Investments	(d) Cost	(e) Current Value
*	Fidelity	FA Freedom 2025 Fund	**	\$ 1,931,737
*	Fidelity	FA Freedom 2030 Fund	**	1,795,787
*	Fidelity	FA Freedom 2035 Fund	**	1,350,411
*	Fidelity	FA Freedom 2020 Fund	**	1,128,544
*	Fidelity	FA Freedom 2040 Fund	**	1,018,397
*	Fidelity	FA Freedom 2045 Fund	**	825,826
*	Fidelity	FA Freedom 2015 Fund	**	518,387
	Wells Fargo	Wells Fargo Stable Return Fund Class M	**	321,762
*	Fidelity	FA Freedom 2050 Fund	**	152,810
*	Fidelity	FA Freedom 2010 Fund	**	144,710
*	Fidelity	FA Freedom 2005 Fund	**	54,547
	Prudential	Prudential Total Return Bond Class Z Fund	**	46,742
	JPMorgan	JPMorgan Large Cap Growth Fund	**	30,877
	Dreyfus	Dreyfus Basic S&P 500 Stock Index Fund	**	22,488
	Thornburg	Thornburg International Value Class R5 Fund	**	13,865
	Goldman Sachs	Goldman Sachs Small Cap Value Fund	**	12,292
*	Fidelity	FA Freedom 2055 Fund	**	10,863
	Columbia	Columbia Acorn Class Z Fund	**	10,487
	Lord Abbet	Lord Abbett High Yield Class I Fund	**	6,060
	MFS	MFS Value Class R4 Fund	**	296
*	Participant Loans	Interest rates range between 4.25% and 6.50%	-0-	212,888
				<u><u>\$ 9,609,776</u></u>

* Represents a party-in-interest to the Plan as defined by ERISA.

** Cost not necessary because investments are participant directed.

**GUARDIAN HEALTHCARE HOLDING, INC.
401(k) & PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

**Years Ended December 31, 2012 and 2011
with Report of Independent Auditors**

**GUARDIAN HEALTHCARE HOLDING, INC.
401(k) & PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE**

Years Ended December 31, 2012 and 2011

Table of Contents

Report of Independent Auditors	1
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5
Supplemental Schedule:	
Form 5500, Schedule H, Line 4i - Schedule of Assets (Held at End of Year).....	16

NOTE: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has been included in the financial statements or notes thereto.

REPORT OF INDEPENDENT AUDITORS

To the Plan Administrator and the Investment Committee of the
Guardian Healthcare Holding, Inc. 401(k) & Profit Sharing Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Guardian Healthcare Holding, Inc. 401(k) & Profit Sharing Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the investment information, which was certified by Reliance Trust Company and Fidelity Management Trust Company, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that Reliance Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2011 and for the period from January 1, 2011 through September 30, 2012 and Fidelity Management Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2012 and for the period from October 1, 2012 through December 31, 2012. The Plan Administrator has obtained a certification from the trustees as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan Administrator by the trustees is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule 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 schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Fort Worth, Texas
October 4, 2013

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2012	2011
Assets		
Investments, at fair value:		
Shares of registered investment companies:		
Mutual funds	\$ 9,075,126	\$ 6,738,683
Money market fund	-	1,094,755
Common collective trust fund	321,762	-
Total investments at fair value	<u>9,396,888</u>	<u>7,833,438</u>
Receivables:		
Participant contributions receivable	118,689	54,138
Notes receivable from participants	223,975	193,754
Total receivables	<u>342,664</u>	<u>247,892</u>
Total assets	9,739,552	8,081,330
Liabilities		
Excess contributions payable	<u>-</u>	<u>9,595</u>
Net assets available for benefits at fair value	9,739,552	8,071,735
Adjustment from fair value to contract value for interest in fully benefit-responsive investment contracts	<u>(9,080)</u>	<u>-</u>
Net assets available for benefits	<u><u>\$ 9,730,472</u></u>	<u><u>\$ 8,071,735</u></u>

See accompanying notes to financial statements.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2012	2011
Additions to Net Assets		
Investment income (loss):		
Net realized and unrealized gains (losses) on investments	\$ 702,641	\$ (199,263)
Interest and dividends	215,457	180,609
Total investment income (loss)	<u>918,098</u>	<u>(18,654)</u>
Interest from notes receivable from participant loans	9,560	10,076
Contributions:		
Participants	1,846,610	1,619,460
Rollovers	176,421	3,228
Total contributions	<u>2,023,031</u>	<u>1,622,688</u>
Total additions to net assets	2,950,689	1,614,110
Deductions from Net Assets		
Benefits paid to participants	1,263,785	541,962
Loans deemed distributed	3,147	1,344
Administrative expenses	25,020	7,940
Total deductions from net assets	<u>1,291,952</u>	<u>551,246</u>
Net increase in net assets available for benefits	1,658,737	1,062,864
Net assets available for benefits at beginning of year	<u>8,071,735</u>	<u>7,008,871</u>
Net assets available for benefits at end of year	<u><u>\$ 9,730,472</u></u>	<u><u>\$ 8,071,735</u></u>

See accompanying notes to financial statements.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2012 and 2011

A. Description of the Plan

General

The following description of the Guardian Healthcare Holding, Inc. 401(k) & Profit Sharing Plan (the “Plan”) provides only general information. The Plan is sponsored by Guardian Healthcare Holdings, Inc. (the “Company”). Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

The Plan was effective January 1, 1999 and was most recently restated October 1, 2012 and is a defined contribution plan covering all employees of the Company who have attained the age 21 or older and who have completed three months of service. Effective January 1, 2012, the Plan was amended to change the age requirement to 18 years old and the service requirement to two months.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The purpose of the Plan is to encourage the Company’s employees to save and invest, systematically, a portion of their current compensation so that they and their families may have a source of additional income upon their retirement, or in the event of death.

Contributions

Participants may contribute up to 80% of their annual compensation, as defined by the Plan, on a pre-tax basis. Effective October 1, 2012, this was changed to 100%. In addition, an automatic enrollment feature was implemented whereby eligible employees that do not make a pre-tax salary deferral election within 30 days of their eligibility date will be automatically enrolled in the Plan beginning with the next pay cycle or as soon as administratively feasible. The automatic pre-tax contribution rate was established at 2% of an employee’s eligible compensation and raised to 4% effective January 1, 2012. Contributions are subject to limitations on total annual additions and other limitations imposed by the Internal Revenue Code (the “Code”) as defined in the Plan document. Eligible participants may also make a rollover contribution to the Plan.

Participants who are eligible to make salary deferral contributions under the Plan and who have attained age 50 before the end of the year are permitted to make catch-up contributions in accordance with and subject to the limitations imposed by the Code.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

A. Description of the Plan – continued

Contributions – continued

The Plan provides that the Company may make discretionary matching contributions as determined annually by its Board of Directors. Participants must have completed one year of service, constituting a minimum of 1,000 hours of service, to be eligible to share in the discretionary matching contributions. Effective October 1, 2012, the service requirement was changed to two months of service. Additionally, the Plan allows for the Company to provide discretionary profit sharing contributions which are determined annually by the Board of Directors of the Company. Participants must be: (1) employed on the last day of the year and complete 1,000 hours of service during the year; or, (2) have died, retired, or suffered disability during such year to be eligible to share in the discretionary profit sharing contributions. For the years ended December 31, 2012 and 2011, the Company elected not to make any discretionary matching or profit sharing contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of: (a) the Company's contribution, if any; (b) Plan earnings; and, (c) forfeitures of terminated participants' non-vested accounts. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Participants terminating employment as a result of disability or death will be 100% vested in the employer portion of their account balances.

Vesting in the Company's discretionary profit sharing and matching contributions, plus actual earnings thereon, for 2012 and 2011, is as follows:

Years of Service	Vested Percentage
Less than 1 year	0%
1 year	25%
2 years	50%
3 years	75%
4 years or more	100%

Investment Options

Upon enrollment in the Plan, participants may direct their salary deferrals in 1% increments into any of the Plan's available investment options.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

A. Description of the Plan – continued

Payment of Benefits

Upon retirement, death, disability, or termination of employment, the vested benefits, as defined, are paid to the participant or their beneficiaries, either in a lump sum or a rollover. If withdrawing participants are not entitled to their entire account balance, the amounts not received are forfeited. The Plan requires all benefit payments less than or equal to \$5,000 to be paid in the form of a lump sum; however, for accounts of terminated participants that range from \$1,000 to \$5,000, the vested account balance can be automatically rolled over to an individual retirement account on behalf of the participant. Benefit payments greater than \$5,000 may be deferred.

A participant may receive a hardship distribution of their vested account balance if the distribution is: (1) on account of uninsured medical expenses incurred by the participant, their spouse, dependents, or primary beneficiary; (2) to purchase (excluding mortgage payments) a principal residence of the participant; (3) for burial or funeral expenses for the participant's deceased parent, spouse, children, dependents, or primary beneficiary; (4) for the payment of post-secondary tuition expenses for the participant, their spouse, dependents, or primary beneficiary; (5) for the repair of damage to participant's principal residence; or, (6) needed to prevent eviction of the participant from his or her principal residence or foreclosure upon the mortgage of the participant's principal residence.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$500 up to a maximum amount equal to the lesser of \$50,000 or 50% of their account balance. Loan terms range up to five years or longer for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Company. As of December 31, 2012 and 2011, interest rates range from 4.25% to 6.50% and 4.25% to 10.25%, respectively. Principal and interest is paid ratably through payroll deductions. Participant loans are classified as notes receivable from participants in the Plan's financial statements.

Forfeited Accounts

Forfeited balances of terminated participants' non-vested accounts shall be used to restore the account balances of former Plan participants who are rehired within five years, to pay Plan administrative expenses, or to be allocated to Plan participants, as defined by the Plan. No forfeiture amounts were used during 2012 and 2011. At December 31 2012, and 2011, there were approximately \$101,000 and \$58,000, respectively, in unallocated forfeitures.

Administrative Expenses

Employees of the Company perform certain administrative functions of the Plan with no compensation from the Plan. Under the terms of the Plan, administrative expenses may be paid out of the Plan, unless paid by the Company. Any such amounts paid by the Company are not included in the accompanying financial statements.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

B. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are presented on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of the financial statements in conformity with GAAP requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

Contributions

Contributions from the Company and participants are accrued as they become obligations of the Company, as determined by the Plan Administrator, and in the period in which they are deducted, in accordance with salary deferral agreements.

Investment Valuation and Income

The investments of the Plan are stated at fair value as of the end of the year and are subject to market or credit risks customarily associated with equity investments. Fair value measurements are determined in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic No. 820, *Fair Value Measurement*, which defines fair value, establishes a framework for measuring fair value, and expands disclosures about assets and liabilities measured at fair value. See Note D for information related to the Plan's valuation methodologies under FASB ASC Topic No. 820.

Investment gains and losses are accounted for using the average cost basis of the securities sold. The net realized and unrealized gains and losses on investments include realized gains and losses on sales of investments during the year and unrealized increases or decreases in the market value of investments held at year end. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Fully Benefit-Responsive Investment Contracts

The Plan accounts for its investment in the Wells Fargo Stable Value Fund, which is a common collective trust fund, at contract value in accordance with FASB ASC Topic No. 962, *Plan Accounting – Defined Contribution Pension Plans*. Investments in the common collective trust fund that hold benefit-responsive investment contracts are presented at fair value in the statements of net assets available for benefits and the amount representing the difference between fair value and contract value is presented in the statement of net assets available for benefits as a single amount, calculated as the sum of the amounts necessary to adjust the portion of net assets attributable to each fully benefit-responsive investment contract from fair value to contract value. The accompanying statements of changes in net assets available for benefits are prepared on a basis that reflects income credited to participants in the Plan and net appreciation or depreciation in the fair value of only those investment contracts that are not deemed to be fully benefit-responsive.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

B. Summary of Significant Accounting Policies – continued

Fully Benefit-Responsive Investment Contracts – continued

The contract value of the fully benefit-responsive investment contracts represents contributions plus earnings, less participant withdrawals and administrative expenses. The average yield earned by the underlying investment of the Wells Fargo Stable Value Fund during 2012 was 0.94%. The average yield of the underlying investments, after an adjustment to reflect the actual interest credited to participants during 2012, was 1.95%. Circumstances that would limit a participant's ability to transact with the fund are not considered probable of occurring. Under no circumstances are the participant accounts in the Wells Fargo Stable Value Fund settled at amounts other than contract value.

Payment of Benefits

Benefits are recorded when paid.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

Notes Receivable from Participants

Notes receivable from participants are valued at the unpaid principal balance.

C. Investments

Individual investments with market values greater than 5% of net assets available for benefits are as follows at December 31:

Description	2012
Fidelity Freedom 2025 Fund	\$ 1,931,737
Fidelity Freedom 2030 Fund	1,795,787
Fidelity Freedom 2035 Fund	1,350,411
Fidelity Freedom 2020 Fund	1,128,544
Fidelity Freedom 2040 Fund	1,018,397
Fidelity Freedom 2045 Fund	825,826
Fidelity Freedom 2015 Fund	518,387

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

C. Investments – continued

Description	2011
Merrill Lynch Retirement Reserves Money Fund	\$ 1,094,755
MFS Massachusetts Investors Growth Stock C	889,119
BlackRock Total Return Fund	663,537
BlackRock Value Opportunities Fund Class R	533,193
Invesco Balance Risk Retirement 2040 Fund	532,449
BlackRock Global Allocation Fund Class R	511,371
AllianceBernstein International Value Fund A	491,324
Alger Mid Cap Growth Fund Class R	405,665

During 2012 and 2011 the net realized and unrealized gains (losses) on investments were comprised predominantly of gains from mutual funds.

D. Fair Value Measurements

FASB ASC Topic No. 820 defines fair value as 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 and establishes a three-tier hierarchy that is used to identify assets and liabilities measured at fair value. The hierarchy focuses on the inputs used to measure fair value and requires that the lowest level input be used. The three levels defined in FASB ASC Topic No. 820 are as follows:

- Level 1 – observable inputs that are based upon quoted market prices for identical assets or liabilities within active markets.
- Level 2 – observable inputs other than Level 1 that are based upon quoted market prices for similar assets or liabilities, based upon quoted prices within inactive markets, or inputs other than quoted market prices that are observable through market data for substantially the full term of the asset or liability
- Level 3 – inputs that are unobservable for the particular asset or liability due to little or no market activity and are significant to the fair value of the asset or liability. These inputs reflect assumptions that market participants would use when valuing the particular asset or liability.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

D. Fair Value Measurements – continued

FASB ASC Topic No. 820 requires a description of the methodologies used to measure the fair value of assets and liabilities. These methodologies were consistently applied to all assets carried as of December 31, 2012 and 2011. The methodology used to measure each major category of assets is as follows:

- Mutual funds: Valued based on quoted market prices of the underlying assets provided by the trustees and are classified within Level 1 of the valuation hierarchy.
- Common collective trust fund: Determined by values reported by the Plan's third-party trustee, audited financial statements of the fund, and transaction prices before and after the end of the year and is classified within Level 2 of the valuation hierarchy.

The following table details the Plan's investments at fair value by level, within the fair value hierarchy, as of December 31, 2012 and 2011. The Plan has no assets classified within Level 3 of the valuation hierarchy.

	2012		
	Level 1	Level 2	Total
Mutual funds:			
Target funds	\$ 8,932,019	\$ -	\$ 8,932,019
Intermediate bond funds	52,802	-	52,802
Large-cap funds	67,526	-	67,526
Small-cap funds	12,292	-	12,292
Medium-cap funds	10,487	-	10,487
Common collective trust fund	-	321,762	321,762
Total investments at fair value	<u>\$ 9,075,126</u>	<u>\$ 321,762</u>	<u>\$ 9,396,888</u>

	2011		
	Level 1	Level 2	Total
Mutual funds:			
Large-cap funds	\$ 4,921,065	\$ -	\$ 4,921,065
Medium-cap funds	1,284,425	-	1,284,425
Small-cap funds	533,193	-	533,193
Money market fund	-	1,094,755	1,094,755
Total investments at fair value	<u>\$ 6,738,683</u>	<u>\$ 1,094,755</u>	<u>\$ 7,833,438</u>

These items are classified in their entirety based on the lowest priority level of input that is significant to the fair value measurement. The assessment of the significance of a particular input to the fair value measurement requires judgment and may affect the placement of assets and liabilities within the levels of the fair value hierarchy.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

E. Tax Status

Effective October 1, 2012, the Plan adopted the Fidelity Volume Submitter Profit Sharing/401(k) Plan, which has a favorable opinion letter from the Internal Revenue Service (“IRS”) dated March 31, 2008, stating that the written form of the prototype plan document is acceptable under Section 401(a) of the Code and that any employer adopting this prototype plan document will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the related trust is exempt from federal income taxation. Prior to October 1, 2012, the Plan had adopted an ADP Prototype 401(k) and Profit Sharing Plan, which has a favorable opinion letter from the IRS dated March 31, 2008, stating that the written form of the prototype plan document is acceptable under section 401(a) of the Code and that any employer adopting this prototype plan document will be considered to have a plan qualified under Section 401(a) of the Code. Therefore, the related trust is exempt from the federal income taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification.

The Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement dates.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and believes that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes that the Plan is no longer subject to income tax examination for years prior to 2009.

F. Party-In-Interest Transactions

During 2011, the Plan invested in shares of a money market fund managed by Merrill Lynch, which acted as a financial advisor for the Plan. During 2012, the Plan invested in shares of a mutual funds managed by Fidelity Management Trust Company, which acts as trustee for the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

G. Information Certified by the Trustees

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator limited auditing procedures with respect to the information certified by Reliance Trust Company, the trustee of the Plan during the period from January 1, 2011 through September 30, 2012 and Fidelity Management Trust Company, the trustee of the Plan during the period from October 1, 2012 through December 31, 2012, which included all investment information included in the accompanying financial statements and supplemental schedule.

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS (continued)

H. Termination of the Plan

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event of a Plan termination all participants shall become 100% vested in all amounts credited to their account. Plan assets would be distributed to the participants at the discretion of the management of the Company or continue to be held in a trust fund to be distributed to each participant upon retirement, death, permanent disability, or termination of employment.

I. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits as of December 31 per the accompanying financial statements to the Form 5500 as of December 31:

	<u>2012</u>	<u>2011</u>
Net assets available for benefits per the financial statements	\$ 9,730,472	\$ 8,071,735
Current year participants contributions receivable	(118,689)	(54,138)
Prior year loans deemed distributed	(11,087)	-
2011 excess contributions that were refunded during 2012	-	9,595
Current year change in contract value to fair market value for common collective trust	<u>9,080</u>	<u>-</u>
Net assets available for benefits per the Form 5500	<u>\$ 9,609,776</u>	<u>\$ 8,027,192</u>

The following is a reconciliation of the net increase in net assets available for benefits per the accompanying financial statements to the Form 5500 for the years ended December 31:

	<u>2012</u>	<u>2011</u>
Net increase in net assets available for benefits per the financial statements	\$ 1,658,737	\$ 1,062,864
Prior year participants contributions receivable	54,138	41,901
Prior year Company contributions receivable	-	1,077
Current year participants contributions receivable	(118,689)	(54,138)
Prior year loans deemed distributed	(11,087)	-
Prior year excess contributions refunded in the current year	(9,595)	(2,906)
Current year excess contributions refunded in the following year	-	9,595
Current year change in contract value to fair market value for common collective trust	<u>9,080</u>	<u>-</u>
Net increase in net assets available for benefits per the Form 5500	<u>\$ 1,582,584</u>	<u>\$ 1,058,393</u>

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS *(continued)*

I. Reconciliation of Financial Statements to Form 5500 – continued

The reconciling items above are due to the difference in the method of accounting used in preparing the Form 5500 in accordance with government reporting requirements as compared to the Plan's financial statements.

J. Subsequent Events

In preparing the accompanying financial statements, management of the Company has evaluated all subsequent events and transactions for potential recognition or disclosure through October 4, 2013, the date the financial statements were available for issuance.

SUPPLEMENTAL SCHEDULE

GUARDIAN HEALTHCARE HOLDING, INC. 401(k) & PROFIT SHARING PLAN

FORM 5500, SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2012

EIN: 20-5470661

Plan: 001

(a)	(b) Identity of Issuer	(c) Description of Investments	(d) Cost	(e) Current Value
*	Fidelity	FA Freedom 2025 Fund	**	\$ 1,931,737
*	Fidelity	FA Freedom 2030 Fund	**	1,795,787
*	Fidelity	FA Freedom 2035 Fund	**	1,350,411
*	Fidelity	FA Freedom 2020 Fund	**	1,128,544
*	Fidelity	FA Freedom 2040 Fund	**	1,018,397
*	Fidelity	FA Freedom 2045 Fund	**	825,826
*	Fidelity	FA Freedom 2015 Fund	**	518,387
	Wells Fargo	Wells Fargo Stable Return Fund Class M	**	321,762
*	Fidelity	FA Freedom 2050 Fund	**	152,810
*	Fidelity	FA Freedom 2010 Fund	**	144,710
*	Fidelity	FA Freedom 2005 Fund	**	54,547
	Prudential	Prudential Total Return Bond Class Z Fund	**	46,742
	JPMorgan	JPMorgan Large Cap Growth Fund	**	30,877
	Dreyfus	Dreyfus Basic S&P 500 Stock Index Fund	**	22,488
	Thornburg	Thornburg International Value Class R5 Fund	**	13,865
	Goldman Sachs	Goldman Sachs Small Cap Value Fund	**	12,292
*	Fidelity	FA Freedom 2055 Fund	**	10,863
	Columbia	Columbia Acorn Class Z Fund	**	10,487
	Lord Abbet	Lord Abbett High Yield Class I Fund	**	6,060
	MFS	MFS Value Class R4 Fund	**	296
*	Participant Loans	Interest rates range between 4.25% and 6.50%	-0-	212,888
				<u>\$ 9,609,776</u>

* Represents a party-in-interest to the Plan as defined by ERISA.

** Cost not necessary because investments are participant directed.