

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>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>ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2004</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2004</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2004</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ROCKSTAR, INC.</u> <u>PO BOX 27740</u> <u>PO BOX 27740</u> <u>LAS VEGAS, NV 89126</u> <u>LAS VEGAS, NV 89126</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>88-0486719</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>415-339-9540</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>312110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>88-0486719</u>	2c Sponsor's telephone number <u>415-339-9540</u>	2d Business code (see instructions) <u>312110</u>	
2b Employer Identification Number (EIN) <u>88-0486719</u>					
2c Sponsor's telephone number <u>415-339-9540</u>					
2d Business code (see instructions) <u>312110</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/15/2013</u> Date	<u>MARK BORGEN</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) <u>L.L.BRADFORD & COMPANY</u> <u>8880 W. SUNSET RD THIRD FLOOR</u> <u>LAS VEGAS, NV 89148</u>			Preparer's telephone number (optional) <u>702-735-5030</u>

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 134
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	0
b Retired or separated participants receiving benefits.....	6b	
c Other retired or separated participants entitled to future benefits.....	6c	
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	
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 3D		
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 H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan ROCKSTAR, 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 ROCKSTAR, INC.	D Employer Identification Number (EIN) 88-0486719	

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	29921	
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions	1b(1)	110091	
	(2) Participant contributions	1b(2)	13899	
	(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)		
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1271819	
	(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	1425730	

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	687	
k Total liabilities (add all amounts in lines 1g through 1j)	1k	687	

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1425043	
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
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)		
(F) Other	2b(1)(F)	2413	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2413
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)	120758	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		120758

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		123171

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	12311	
(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)		12311
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		12311

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		110860
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		1535903

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: **BARLOW & DOUGLAS CPA'S, PLLC**

(2) EIN: **27-4279115**

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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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)

DHR/TERRA FIRMA 401(K) PROFIT SHARING PLAN

5b(2) EIN(s)	5b(3) PN(s)
26-4829552	002

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN

FINANCIAL STATEMENTS

FOR THE THREE-MONTHS ENDED MARCH 31, 2012
AND FOR THE YEAR ENDED DECEMBER 31, 2011



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Independent Auditor's Report

To the Trustee
Rockstar, Inc. 401(k) Profit Sharing Plan
Las Vegas, Nevada

We have audited the accompanying financial statements of Rockstar, Inc. 401(k) Profit Sharing Plan (the "Plan") which comprise the statements of net assets available for benefits in liquidation as of March 31, 2012 and December 31, 2011, the related statement of changes in net assets available for benefits in liquidation for the period from January 1, 2012 to March 31, 2012, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits in liquidation of Rockstar, Inc. 401(k) Profit Sharing Plan as of March 31, 2012 and December 31, 2011, and the changes in its net assets available for benefits in liquidation for the period from January 1, 2012 to March 31, 2012, in accordance with accounting principles generally accepted in the United States of America.



Emphasis of Matter

As further discussed in Note 1 to the financial statements, the Management of the Plan voted on January 1, 2012, to terminate the plan. In accordance with accounting principles generally accepted in the United States of America, the plan has changed its basis of accounting from the ongoing plan basis used in presenting the 2011 financial statements to the liquidation basis used in presenting the 2012 financial statements.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules are presented for the purpose of additional analysis and are not a required part of the financial statements, but are supplementary information required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Barlow and Douglas CPAs, PLLC

Barlow & Douglas CPAs, PLLC
Henderson, Nevada
October 11, 2013

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION
 AS OF MARCH 31, 2012 & DECEMBER 31, 2011

	<u>3/31/2012</u>	<u>12/31/2011</u>
ASSETS		
Investments:		
Investments at fair value	\$ 1,382,006	\$ 1,271,819
Forfeitures	30,594	29,921
Total investments	<u>1,412,600</u>	<u>1,301,740</u>
Receivables:		
Employer's	110,091	110,091
Participants'	13,899	13,899
Total receivables	<u>123,990</u>	<u>123,990</u>
Total assets	1,536,590	1,425,730
LIABILITIES	<u>686</u>	<u>686</u>
Net assets available for benefits	<u><u>\$ 1,535,904</u></u>	<u><u>\$ 1,425,044</u></u>

See Accompanying Notes to Financial Statements

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION
FOR THE THREE-MONTHS ENDED MARCH 31, 2012

Investments:	
Net gain in fair value of investments	\$ 120,758
Interest and dividends	2,413
Net investment loss	<u>123,171</u>
Contributions:	
Employer contributions	-
Employee contributions	-
Total contributions	<u>-</u>
Total additions, net	123,171
Deductions	
Benefits paid to participants	<u>12,311</u>
Net increase in net assets available for benefits in liquidation	110,860
Net assets available for benefits in liquidation, beginning of year	<u>1,425,044</u>
Net assets available for benefits in liquidation, end of year	<u><u>\$ 1,535,904</u></u>

See Accompanying Notes to Financial Statements

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE THREE-MONTHS ENDED MARCH 31, 2012 AND
FOR THE YEAR ENDED DECEMBER 31, 2011

1. SUMMARY PLAN DESCRIPTION

The following description of Rockstar, Inc. 401(k) Profit Sharing Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General – The Plan is a contributory, defined contribution 401(k) plan available to qualifying employees of the Company. The Plan assets were held by American Funds Retirement Resources as of March 31, 2012. All employees that are not non-resident alien, covered by a collective bargaining agreement and employees who are not leased employees are eligible to participate in the Plan upon hire date. Employees are eligible to make elective deferrals on the date they perform an hour of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Effective January 1, 2013, the Company terminated the Plan and participants’ deferrals were contributed under the 401(k) plan provided by Diversified Human Resources (“DHR”), the Company’s payroll service provider. On April 2, 2012, the Company transferred all Plan assets to the DHR 401(k) plan (See Note 5).

Contributions – Participants may contribute in one percent increments up to 100% of their gross annual compensation, subject to certain limitations, with the contributions and earnings thereon being nontaxable until withdrawn from the Plan in accordance with the provisions of Section 401(k) of the Internal Revenue Code (the “Code”). Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. The Company matches up to 4% of the employees’ deferral, with the match capped at \$16,500 per Plan year. The discretionary match from the company owed to the plan as of March 31, 2012 was \$110,091.

Participant Accounts – Each participant’s account is credited with the participant’s salary deferral contributions and the Company’s matching and profit sharing contributions. Allocations are based on participant elective deferrals or compensation, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account balance.

Vesting – During 2009 the Plan became a Safe Harbor Plan, resulting in immediate vesting of Company contributions and earnings thereon from 2009 and thereafter. Participants become vested in benefits provided by the Company contributions made prior to 2009, plus earnings thereon, based on years of service in accordance with the following vesting schedule. Employee contributions and earnings thereon are immediately vested.

<u>Years of Service</u>	<u>Percentage of Account Vested</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Upon termination from employment by the Company, a participant’s non-vested portion of Company contributions and earnings is considered forfeited and is used to reduce future Company contributions to the Plan.

Forfeitures – Forfeitures of non-vested Company contributions are used to reduce future Company contributions. At March 31, 2012 and December 31, 2011, there were \$30,594 and \$29,921, respectively, of forfeitures that have not been applied to reduce the Company’s contributions.

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE THREE-MONTHS ENDED MARCH 31, 2012 AND
FOR THE YEAR ENDED DECEMBER 31, 2011

1. SUMMARY PLAN DESCRIPTION (Continued)

Administrative Expenses – Trustee’s fees are billed directly to the Company, with the Trustee reserving the right to charge the fees and expenses directly to the Trust fund if not paid promptly by the Company.

Processing fees for participant loans are charged to individual plan participants and deducted from individual plan participant balances as incurred.

Payment of Benefits – Upon termination of service due to death or if a participant dies after their retirement or disability, but before receiving the value of their Plan account balance, the participant’s beneficiary shall receive a lump-sum distribution in cash or in-kind, in the form of various annuity contracts, or any combination thereof.

Upon termination of service, other than due to death for participants with a Plan account balance of more than \$5,000, the account balance may not be distributed prior to the participant’s 65th birthday or normal retirement date unless the participant consents to the distribution. Employees choosing to defer distribution continue to participate in investment gains and losses, but are no longer eligible for matching contributions by the Company. If the participant’s vested Plan account balance does not exceed \$5,000, the account balance may be distributed by the Plan Sponsor without the participant’s consent. Participant balances may be distributed as a lump-sum payment in cash or in-kind, in the form of various annuity contracts, or any combination thereof.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – Due to the termination of the Plan, the financial statements are accounted for under the liquidation basis of accounting.

Use of Estimates – Accounting principles generally accepted in the United States of America (“GAAP”) requires the Plan’s management to make certain estimates and assumptions that affect the reported amounts of net assets available for plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Valuation of investments and income recognition – The Plan’s investments are stated at estimated fair value (Note 4), and income is recognized based on valuation changes. The estimated fair value of a financial instrument is the price that would likely be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP provides a hierarchy that prioritizes the inputs to valuation techniques used to measure estimated fair value.

Estimated fair value measurement within levels 1-3 of the fair value hierarchy set forth in GAAP is based on the lowest level of input that is significant to the estimate. Valuation techniques used must maximize the use of observable inputs and minimize the use of unobservable inputs. There were no changes in valuation techniques and related inputs used as of the dates or during the period presented.

Shares of registered investment companies are valued at quoted market prices (level 1 inputs) of shares held by the Plan at year-end.

Net Gain in Fair Value of Investments – The net gain in fair value of investments represents the difference between the proceeds at the transaction date and the cost or recorded value of the investment.

Risks and Uncertainties – The Plan provides for various investment options in any combination of stocks, bonds, fixed income securities, mutual funds, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at

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least reasonably possible that changes in risks in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for Plan benefits and the statement of changes in net assets available for Plan benefits.

Payments of Benefits – Benefits are recorded when paid. Distributions generally will be made in the event of retirement, death, disability, resignation, or dismissal. Participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten-year period. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Income Tax – Although the Plan is exempt from federal income tax (See Note 3), in the unlikely event any penalties and/or interest relate to income tax matters are assessed or deemed probably of assessment to the Plan, including uncertain tax positions as defined in GAAP, the Plan's policy is to record them as administrative expense.

3. INCOME TAX STATUS

The prototype document used by the Plan obtained a determination letter dated March 31, 2008. The Plan has been amended since receiving this determination letter; however, the Company and plan administrator believe that the Plan is currently designed in compliance with the applicable requirements of the Internal Revenue Code and operated in a manner that would not result in a disqualification of its tax status. Therefore, no provision for income taxes has been included in the Plan's financial statements.

4. INVESTMENTS

The following are the Plan's investments in American Funds Mutual Funds at March 31, 2012 and December 31, 2011, all of which are within level 1 inputs of the fair value hierarchy:

	3/31/2012		12/31/2011
AMCAP Fund	\$ 188,426 *	\$	167,315 *
The Growth Fund of America	184,209 *		161,040 *
Washington Mutual Investors Fund	159,150 *		147,987 *
EuroPacific Growth Fund	144,781 *		134,576 *
Capital World Growth and Income Fund	141,046 *		127,080 *
American Balanced Fund	136,864 *		126,211 *
Small Cap World Fund	99,026 *		90,982 *
Money Market Fund	88,171 *		88,171 *
The Income Fund of America	81,864 *		77,876 *
The Bond Fund of America	73,381 *		72,490 *
New Perspective Fund	57,997		51,097
Intermediate Bond Fund of America	27,091		26,994
Investments at Fair Value	<u>\$ 1,382,006</u>	\$	<u>1,271,819</u>

*Amount of fund represents at least 5% of net assets.

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4. INVESTMENTS (continued)

Net gain in fair value of investments by fund net of administrative expenses for the three-months ended March 31, 2012:

American Funds mutual funds:

Washington Mutual Investors Fund	\$ 10,583
The Bond Fund of America	519
American Balanced Fund	10,234
The Income Fund of America	3,373
Intermediate Bond Fund of America	20
Money Market Fund of America	-
AMCAP Fund	21,111
New Perspective Fund	6,900
The Growth Fund of America	23,170
Capital World Growth and Income Fund	13,617
Small Cap World Fund	15,081
EuroPacific Growth Fund	<u>16,150</u>
Net gain in fair value of investments	<u>\$ 120,758</u>

5. SUBSEQUENT EVENTS

Management of the Plan has evaluated subsequent events for possible adjustment or disclosure in the financial statements through October 11, 2013, which is the date the financial statements were available for issuance.

On April 2, 2012, the Company transferred all of the Plan assets to the DHR 401(k) plan. Employer and employee receivables were transferred to the DHR 401(k) plan by July 18, 2012.

SUPPLEMENTAL INFORMATION

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN
 EIN: 88-0486719
 Plan Number: 001
 Schedule H, line 4i - Schedule of Assets (Held at End of Year)
 March 31, 2012

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment	(e) Current Value
	American Funds	EuroPacific Growth Fund	\$ 144,781
	American Funds	The Growth Fund of America	184,209
	American Funds	AMCAP Fund	188,426
	American Funds	Small Cap World Fund	99,026
	American Funds	Washington Mutual Investors Fund	159,150
	American Funds	Capital World Growth and Income Fund	141,046
	American Funds	American Balanced Fund	136,864
	American Funds	New Perspective Fund	57,997
	American Funds	The Income Fund of America	81,864
	American Funds	The Bond Fund of America	73,381
	American Funds	Money Market Fund	88,171
	American Funds	Intermediate Bond Fund of America	27,091
	Total investments		<u>\$ 1,382,006</u>

ROCKSTAR, INC. 401(K) PROFIT SHARING PLAN
 EIN: 88-0486719
 Plan Number: 001
 Schedule H Line 4a - Schedule of Delinquent Participant Contributions
 March 31, 2012

Participant Contributions Transferred Late to Plan			Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-5
			Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
			Amount	Amount	Amount	
8/11/2011	7/2/2012	\$ 8,354	\$ -	\$ 8,354	\$ -	\$ -
9/16/2011	7/2/2012	\$ 4,677	\$ -	\$ 4,677	\$ -	\$ -
12/31/2010	7/18/2012	\$ 303	\$ -	\$ 303	\$ -	\$ -
12/31/2008	7/18/2012	\$ 138	\$ -	\$ 138	\$ -	\$ -