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 03/01/2012 and ending 02/28/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 03/01/1991

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

MILLER, KAPLAN, ARASE & CO., LLP

4123 LANKERSHIM BLVD
N HOLLYWOOD, CA 91602-2828

2b Employer Identification Number (EIN)
95-2036255

2c Sponsor's telephone number
818-769-2010

2d Business code (see instructions)
541211

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.	12/09/2013	JEFFREY GOSS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:

a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	162
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**	144
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	35
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	179
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	1
f	Total. Add lines **6d** and **6e**	**6f**	180
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	177
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	7
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 2S 2T 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2012** **This Form is Open to Public Inspection.**

For calendar plan year 2012 or fiscal plan year beginning 03/01/2012 and ending 02/28/2013

A Name of plan
MILLER, KAPLAN, ARASE & CO. 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
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

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

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

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

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

UBS FINANCIAL SERVICES, INC.

1000 HARBOR BLVD
5TH FLOOR
WEEHAWKEN, NJ 07086-6761

(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?
17 27 70	NONE	26527	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MARSHALL & ILSLEY TRUST COMPANY NA

39-2085229

(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?
15 19 21 25 36 37 49 50 57 59 62 63 64	NONE	17075	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

BMO HARRIS BANK NA

36-2085229

(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?
15 19 21 25 36 37 49 50 57 59 62 63 64	NONE	13463	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 03/01/2012 and ending 02/28/2013

A Name of plan
MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

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: BMO EB STABLE PRINCIPAL FUND

b Name of sponsor of entity listed in (a): BMO HARRIS BANK NA

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)
39-6490536-001	C	1464412

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):

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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

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

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

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a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For calendar plan year 2012 or fiscal plan year beginning 03/01/2012 and ending 02/28/2013

A Name of plan
MILLER, KAPLAN, ARASE & CO. 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
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	376900	376815
(2) Participant contributions	1b(2)	26601	25687
(3) Other	1b(3)	8064	6966
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)	114686	274177
(9) Value of interest in common/collective trusts	1c(9)	1366718	1464412
(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)	12863600	14126991
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	14756569	16275048
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		29553
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	29553
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	14756569	16245495

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)	376899	
	(B) Participants	2a(1)(B)	959221	
	(C) Others (including rollovers)	2a(1)(C)	6762	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1342882
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)	7781	
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		7781
	(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)	228530	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		228530
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		25323
(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)		783101
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		2387617
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	841626	
(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)		841626
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)	26527	
(4) Other	2i(4)	30538	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		57065
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		898691
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		1488926
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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: HUTCHINSON AND BLOODGOOD, LLP **(2)** EIN: 95-0858589

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a	X		38300
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		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?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

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

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 03/01/2012 and ending 02/28/2013

A Name of plan
MILLER, KAPLAN, ARASE & CO. 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
MILLER, KAPLAN, ARASE & CO., LLP

D Employer Identification Number (EIN)
95-2036255

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): 39-6436442

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

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

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a	The current year	**14a**	
b	The plan year immediately preceding the current plan year	**14b**	
c	The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a	The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b	The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a	Enter the number of employers who withdrew during the preceding plan year	**16a**	
b	If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

HUTCHINSON and BLOODGOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Administrator of
Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan
North Hollywood, California

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Miller, Kaplan, Arase & Co., LLP 401(k) Profit Sharing Plan (the Plan), which comprise the statements of net assets available for benefits as of February 28, 2013 and February 29, 2012, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by Section 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by BMO Harris Bank N.A., the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's assets and executes investment transactions. The Plan Administrator has obtained certifications from the trustee as of February 28, 2013 and February 29, 2012, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Disclaimer of Opinion

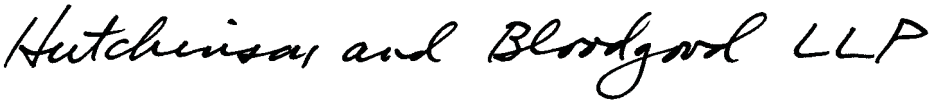
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedule of assets (held at end of year) as of February 28, 2013 and schedule of delinquent participant contributions for the year ended February 28, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



December 4, 2013

Miller, Kaplan, Arase & Co., LLP
401(k) Profit Sharing Plan

Financial Report

February 28, 2013 and February 29, 2012

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INDEPENDENT AUDITORS' REPORT

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North Hollywood, California

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

Basis for Disclaimer of Opinion

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Disclaimer of Opinion

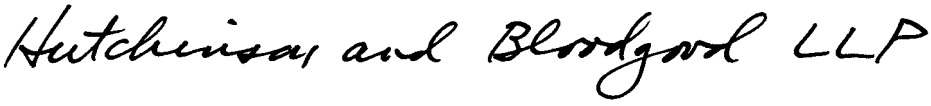
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Other Matter

The supplemental schedule of assets (held at end of year) as of February 28, 2013 and schedule of delinquent participant contributions for the year ended February 28, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and are not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



December 4, 2013

MILLER, KAPLAN, ARASE & CO., LLP
401(k) PROFIT SHARING PLAN

Statements of Net Assets Available for Benefits
February 28, 2013 and February 29, 2012

	2013	2012
ASSETS		
Investments, at fair value:		
Investments, participant directed	**$ 15,591,403**	$ 14,230,318
Receivables:		
Employer contributions receivable	**376,815**	376,900
Participant contributions receivable	**25,687**	26,601
Notes receivable from participants	**274,177**	114,686
Accrued income receivable	**6,966**	8,064
Total receivables	**683,645**	526,251
Total assets	**16,275,048**	14,756,569
LIABILITIES		
Due on unsettled trades	**29,553**	--
NET ASSETS REFLECTING ALL INVESTMENTS AT FAIR VALUE	**16,245,495**	14,756,569
Adjustment from fair value to contract value for fully benefit-responsive investment contract	**(34,308)**	(36,552)
Net assets available for benefits	**$ 16,211,187**	$ 14,720,017

The Notes to Financial Statements are an integral part of these statements.

MILLER, KAPLAN, ARASE & CO., LLP
401(k) PROFIT SHARING PLAN

Statements of Changes in Net Assets Available for Benefits
Years Ended February 28, 2013 and February 29, 2012

	2013	2012
ADDITIONS		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	**$ 782,611**	$ 80,170
Interest and dividends	**256,587**	223,355
	1,039,198	303,525
Interest income on notes receivable from participants	**7,781**	6,072
Contributions:		
Participant	**959,221**	926,534
Employer	**376,899**	376,900
Rollover	**6,762**	16,847
	1,342,882	1,320,281
Total additions	**2,389,861**	1,629,878
DEDUCTIONS		
Deductions from net assets attributed to:		
Benefit distributions	**841,626**	225,243
Administrative expenses	**57,065**	35,824
Total deductions	**898,691**	261,067
Net increase	**1,491,170**	1,368,811
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	**14,720,017**	13,351,206
End of year	**$ 16,211,187**	$ 14,720,017

The Notes to Financial Statements are an integral part of these statements.

NOTE 1. DESCRIPTION OF THE PLAN

The following brief description of Miller, Kaplan, Arase & Co., LLP 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General: The Plan is a defined contribution plan covering all employees of Miller Kaplan Arase LLP and participating affiliates (the Company) who have completed three consecutive months of service and are age twenty-one or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective May 24, 2012, the Plan was amended to permit participants to receive partial lump sum distributions after termination of employment.

Contributions: Eligible employees may elect to have 1% to 85% (20% for highly compensated employees) of their compensation, as defined in the Plan, to be deducted each pay period. Automatic enrollment deferrals start at 3%. The maximum employee deferral permitted by the Internal Revenue Service (IRS) for the years ended February 28, 2013 and February 29, 2012 was $17,000 and $16,500, respectively. Catch-up contributions of $5,500 was available to participants who had attained age 50 or older by February 28, 2013 and February 29, 2012 and had not exceeded Internal Revenue Code (IRC) pre-tax contribution limits for the Plan year. The Plan does not provide for a matching contribution, but the Company may make, at its discretion, a profit sharing contribution to all participants who have worked 1,000 hours during the Plan year and are still employed with the Company at year-end. The Company's profit sharing contributions amounted to $376,815 and $376,900 for the years ended February 28, 2013 and February 29, 2012, respectively.

Participant Accounts: Each participant account is credited with the participants' contribution and an allocation of (a) the Company's profit sharing contributions, if any and (b) Plan earnings, and are charged with an allocation of administrative expenses, if such expenses are not paid by the Company.

Participant Notes Receivable: Participants may borrow from their fund accounts a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participants' accounts and bear interest at the prime rate of interest plus 1%. Loans must be repaid over a period not to exceed five years from the date of the loan, unless the loan is used for the purchase of the principal residence of the participant, for which the repayment period may extend beyond five years.

NOTE 1. DESCRIPTION OF THE PLAN (Continued)

Investment Options: Participants may select investment accounts in which employee deferral and the Company's profit sharing contributions will be invested. Participants may select from various funds offered through the BMO Harris Bank N.A. (Trustee).

Vesting: Participants are always fully vested in their employee deferral and rollover contributions plus earnings thereon. Participants vest in the Company's profit sharing contribution account according to the following schedule:

Years of Service	Percentage Vested
Less than 3	0%
3 or more	100%

Notwithstanding the above, if a participant (1) attains the age of 65 (2) dies or (3) terminates employment by reason of permanent disability, the Company's profit sharing contribution amounts become 100% vested without regard to years of service.

Payment of Benefits: Distributions of a participant's account are made upon termination of service, death, disability or retirement. Distributions are made in a lump-sum payment or partial lump sum distributions for terminations occurring after May 23, 2012. If a participant's vested account is greater than $1,000 but less than $5,000, and if the participant does not elect to have a rollover into a specific retirement account or to receive a distribution directly, such account will be rolled over to an Individual Retirement Account. In addition, an in-service withdrawal can be made in the form of a lump-sum payment to participants who have attained the age of 59-1/2.

Forfeitures Participants who are not 100% vested will forfeit the nonvested portion of the Company profit sharing contributions upon termination of employment. Such forfeitures may be applied to reduce the future contributions or administrative expenses of the Company. The forfeiture account balance totaled approximately $2,900 at February 29, 2012. There was no balance available in the forfeiture account at February 28, 2013.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The accompanying financial statements have been prepared using the accrual basis of accounting.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a common collective trust. The statements of net assets available for benefits present the fair value of the investment contracts as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value relating to the fully benefit-responsive investment contract. The statements of changes in net assets available for benefits are prepared on a contract value basis.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investments: Investments held mutual funds are reported at fair market value. The Plan's interest in the fully benefit-responsive investment contract held in a common collective is reported at contract value. See note 11 for discussion of fair value measurements.

Valuation of Notes Receivable from Participants: Notes receivable from participants are stated at their unpaid principal balances plus any accrued but unpaid interest.

Realized and Unrealized Appreciation: Realized and unrealized appreciation is based on the market value of the assets at the end of the Plan year compared to the market value of the assets at the beginning of the Plan year or at the time of purchase for assets purchased/exchanged.

Payment of Benefits: Benefits are recorded when paid.

Administrative Fees: The Company pays the administrative fees and recordkeeping expenses in connection with the Plan, but if not paid by the Company when due, such fees shall be paid from the Plan funds.

NOTE 3. CERTIFIED INFORMATION

The financial information included in the Plan's financial statements as it relates to investment assets, investment transactions, investment income, notes receivable from participants and the schedule of assets (held at end of year), has been derived from information certified as complete and accurate by BMO Harris Bank N.A., the trustee, in accordance with Section 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

NOTE 4. TAX-EXEMPT STATUS

The Plan obtained its latest determination letter on February 15, 2005, in which the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

NOTE 5. PLAN TERMINATION

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of the Plan's termination, participants will become 100% vested in their accounts.

Note 6. RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by an affiliate of the Trustee, therefore, these transactions qualify as party-in-interest transactions as defined by ERISA. Administrative charges paid the trustee amounted to $30,538 and $20,043 for the years ended February 28, 2013 and February 28, 2012, respectively.

NOTE 7. INVESTMENTS

The individual investments that represent 5% or more of the Plan's net assets at February 28 and February 29, respectively, are as follows:

	2013	2012
Common/Collective Trusts		
BMO Employee Benefit Stable Principal Fund	$ 1,430,104	$ 1,330,166
Mutual Funds		
Vanguard 500 Index Fund – Sig #1340	2,658,958	2,564,744
Vanguard GNMA Fund Adm. #536	1,831,823	1,473,328
American EuroPacific Growth Fund R5 #2516	1,031,729	818,857
Vanguard Small-Cap Index Fund – Sig #1345	885,076	736,952
Putnam Voyager Fund Class Y	--	758,374

NOTE 8. INVESTMENT CONTRACT

The Plan offers an investment option, the BMO Employee Benefit Stable Principal Fund that is fully invested in investment contracts that are deemed to be fully benefit-responsive. The Trustee maintains the contributions in a collective trust fund. The trust is credited with actual earnings on the underlying investments and charged for participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The contract is reflected in the statements of net assets available for benefits at fair value with a corresponding adjustment to contract value. The adjustment from fair value to contract value for the investment contract is based on the contract value as reported by the Trustee (which represents contributions made under the contract, plus earnings, less withdrawals and administrative expenses). Contract value is the relevant measure to the Plan because it is the amount that is available for plan benefits. The fair value of the investment contract at February 28, 2013 and February 29, 2012 was $1,464,412 and $1,366,718, respectively. The contract value of the investment contract at February 28, 2013 and February 29, 2012, which is a component of net assets available for benefits, totaled $1,430,104 and $1,330,166, respectively. For the years ended February 28, 2013 and February 29, 2012, the average yield was 2.49% and 2.54% and the crediting interest rate was 2.19% and 2.80%, respectively.

Certain events, such as the premature termination of the contract by the Plan or the termination of the Plan, would limit the Plan's ability to transact at contract value with the Trustee. The Plan Administrator believes the occurrence of such events that would also limit the Plan's ability to transact at contract value with the Plan participants is not probable.

NOTE 9. CONCENTRATION OF CREDIT RISK

The Plan provides for various investment options in mutual funds and a common collective trust. Investment securities within these options are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and statements of changes in net assets available for benefits.

NOTE 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits as of February 28 and February 29, respectively, as reported on the financial statements and Form 5500:

	2013	2012
Per financial statements	$ 16,211,187	$ 14,720,017
Contract value to fair value adjustment	34,308	36,552
Per Form 5500	$ 16,245,495	$ 14,756,569

NOTE 10. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the change in net assets available for benefits as reported on the financial statements and Form 5500 as of February 28 and February 29, respectively:

	2013	2012
Per financial statements	$ 1,491,170	$ 1,368,811
Change in fair value to contract value adjustment	(2,244)	20,240
Per Form 5500	$ 1,488,926	$ 1,389,051

NOTE 11. FAIR VALUE MEASUREMENTS

Fair value is determined based on assumptions that a market participant would use in pricing an asset or liability. Measurements of fair value are classified within a hierarchy based upon valuation inputs that gives the highest priority to quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. The fair value hierarchy is as follows:

Level 1 Observable quoted prices in active markets for identical assets and liabilities.

Level 2 Observable quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market.

Level 3 Model-based techniques that use at least one significant assumption not observable in the market. These unobservable assumptions reflect estimates of assumptions that market participants would use in pricing the asset or liability. Valuation techniques include use of option pricing models, discounted cash flow models and similar techniques.

The following methods and assumptions were used to estimate the fair value of each class of assets that are recognized at fair value. There have been no changes in the methodologies used as of February 28, 2013.

Common Collective Trust: Valued based on the net asset value derived from the fair value of the underlying investments and guaranteed investment contracts.

Mutual funds: Valued using quoted market prices which represent the net asset value of shares held by the Plan at year end.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE 11. FAIR VALUE MEASUREMENTS (Continued)

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

	Fair Value Measurements Using			
At February 28, 2013	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual funds				
Equity – small cap	$ 1,546,937	$ --	$ --	$ 1,546,937
Equity – mid cap	1,513,739	--	--	1,513,739
Equity – large cap	4,908,273	--	--	4,908,273
Equity – international	2,082,663	--	--	2,082,663
Equity – other	684,304	--	--	684,304
Fixed income	2,780,963	--	--	2,780,963
Target retirement	610,112	--	--	610,112
Common Collective Trust				
Stable value fund	--	1,464,412	--	1,464,412
Total assets at fair value	$ 14,126,991	$ 1,464,412	$ --	$ 15,591,403

	Fair Value Measurements Using			
At February 29, 2012	Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual funds				
Equity – small cap	$ 1,232,874	$ --	$ --	$ 1,232,874
Equity – mid cap	1,376,782	--	--	1,376,782
Equity – large cap	4,584,583	--	--	4,584,583
Equity – international	2,218,276	--	--	2,218,276
Equity – balanced	59,856	--	--	59,856
Equity – other	553,422	--	--	553,422
Fixed income	2,380,748	--	--	2,380,748
Target retirement	457,059	--	--	457,059
Common Collective Trust				
Stable value fund	--	1,366,718	--	1,366,718
Total assets at fair value	$ 12,863,600	$ 1,366,718	$ --	$ 14,230,318

NOTE 12. PROHIBITED TRANSACTIONS

During the Plan year ended February 28, 2013, the Company inadvertently failed to deposit $38,300 of participant deferrals within the required timeframe as stated by the Department of Labor (DOL). The DOL considers late deposits to be prohibited transactions. In October 2012, the Company took corrective action and deposited approximately $491 of lost earnings, which were allocated to all affected participants.

NOTE 12. SUBSEQUENT EVENTS

On October 15, 2013, the Plan was amended to change the Plan's name to Miller Kaplan Arase 401(k) Profit Sharing Plan to reflect the change in the Company's name.

On October 23, 2013, Plan management implemented the process to amend the Plan's automatic enrollment provision effective January 1, 2014, to increase the initial deferral contribution rate from 3% to 10% with annual increments of 1%.

The Plan's management has evaluated subsequent events for recognition and disclosure through December 4, 2013, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

MILLER, KAPLAN, ARASE & CO., LLP
401(k) PROFIT SHARING PLAN

EIN: 95-2036255 - Plan Number: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
February 28, 2013

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d)** Cost	(e) Current Value
*	BMO Employee Benefit Stable Principal Fund	Common/Collective Trust		$ 1,464,412
	American Century Equity Income Fund Inst #338	Mutual Fund		471,169
	American Century Heritage Fund - Inst	Mutual Fund		506,061
	American Europacific Growth R5 #2516	Mutual Fund		1,031,729
	Brown Capital Management Small Company Fund CL I #39	Mutual Fund		544,688
	Columbia Midcap Index Fund Z #296	Mutual Fund		580,869
	Columbia Seligman Comm. and Info. Fund CL Z #6136	Mutual Fund		383,523
	DFA Emerging Markets Core Equity Fund #272	Mutual Fund		579,598
	DFA Inflation-Protected Securities Portfolio	Mutual Fund		96,519
	Fidelity Low Priced Stock Fund #316	Mutual Fund		188,129
	First Eagle Overseas Fund CL A #902	Mutual Fund		278,222
	Harbor Fund International Fund Inst #2011	Mutual Fund		27,679
	Invesco Van Kampen Small Cap Value Fund CL Y #8770	Mutual Fund		117,173
	John Hancock Funds III - Disciplined Value Mid Cap	Mutual Fund		238,681
	JP Morgan Large Cap Growth Fund #2148	Mutual Fund		745,304
	Oakmark Fd I #110	Mutual Fund		564,971
	Oppenheimer Funds	Mutual Fund		20,572
	PIMCO Funds Total Retun Fund Inst #35	Mutual Fund		203,425
	Vanguard 500 Index Fund - Sign #1340	Mutual Fund		2,658,958
	Vanguard GNMA Fund Adm. #536	Mutual Fund		1,831,823
	Vanguard Small-Cap Index Fund - Sig #1345	Mutual Fund		885,076
	Vanguard Target Retirement 2015 Fund #303	Mutual Fund		18,688
	Vanguard Target Retirement 2020 Fund #682	Mutual Fund		54,427
	Vanguard Target Retirement 2025 Fund #304	Mutual Fund		33,031
	Vanguard Target Retirement 2030 Fund #695	Mutual Fund		33,040
	Vanguard Target Retirement 2035 Fund #305	Mutual Fund		158,568
	Vanguard Target Retirement 2040 Fund #696	Mutual Fund		35,281
	Vanguard Target Retirement 2045 Fund #306	Mutual Fund		79,061
	Vanguard Target Retirement 2050 Fund #699	Mutual Fund		58,752
	Vanguard Target Retirement Income Fund	Mutual Fund		139,264
	Vanguard Total Bond Market Index Fund #1351	Mutual Fund		649,194
	Vanguard Total International Stock Index Fund Signal #1769	Mutual Fund		144,864
	Vanguard Wellington Fund Admiral #521	Mutual Fund		84,348
	Virtus Real Estate Securities Fund Class I	Mutual Fund		684,304
*	Participant Loans	Loans with interest rates at 4.25% and maturities through 2031		274,177
				$ 15,865,580

* A party-in-interest

** Column (d) is not applicable as investments are participant-directed.

MILLER, KAPLAN, ARASE & CO., LLP
401(k) PROFIT SHARING PLAN

EIN: 95-2036255 - Plan Number: 001
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
Year ended February 28, 2013

	Total that Constitute Nonexempt Prohibited Transactions			
Participant Contributions Transferred Late to Plan Check Here if Late Participant Loan Repayments are Included: [ ]	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
	$ --	$ 38,300	$ --	$ --

*Voluntary Fiduciary Correction Program.

SPONSOR: MILLER, KAPLAN, ARASE & CO., LLP
EIN: 95-2036255
PLAN NUMBER: 001
NAME: MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
February 28, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	AIM DISTRIBUTORS, INC.	INVESCO VAN KAMPEN SMALL CAP VALUE FUND CL Y #8770	**	117,173
	AMERICAN CENTURY	AMERICAN CENTURY EQTY INCOME FD INST #338	**	471,169
	AMERICAN CENTURY	AMERICAN CENTURY HERITAGE FUND - INSTL	**	506,061
	AMERICAN FUNDS	AMERICAN EUROPACIFIC GROWTH R5 #2516	**	1,031,729
	BROWN CAPITAL MANAGMENT	BROWN CAPITAL MANAGEMENT SMALL COMPANY FUND INVESTOR CL I #39	**	544,688
	DFA SECURITIES INC.	DFA EMERGING MARKETS CORE EQUITY FUND #272	**	579,598
	DFA SECURITIES INC.	DFA INFLATION-PROTECTED SECURITIES PORTFOLIO	**	96,519
	FIDELITY INVESTMENTS INST. SVC. CO.	FIDELITY LOW PRICED STOCK FUND #316	**	188,129
	FIRST EAGLE SOGEN FUNDS	FIRST EAGLE OVERSEAS FD I #902	**	278,222
	HARBOR FUNDS	HARBOR FD INTL FD INST #2011	**	27,679
	JOHN HANCOCK	JOHN HANCOCK FUNDS III - DISCIPLINED VALUE MID CAP	**	238,681
	JP MORGAN	JP MORGAN LARGE CAP GROWTH FUND #2148	**	745,304
	LIBERTY FUNDS	COLUMBIA MIDCAP INDEX FD -Z #296	**	580,869
	LIBERTY FUNDS	COLUMBIA SELIGMAN COMMUNICATIONS AND INFORMATION FUND CLASS Z #6136	**	383,523
	OAKMARK FUNDS	OAKMARK FD I #110	**	564,971
	OPPENHEIMER FUNDS	OPPENHEIMER INTERNATIONAL SMALL COMPANY FUND CLASS	**	20,572
	PHOENIX FUNDS	VIRTUS REAL ESTATE SECURITIES FUND CLASS I	**	684,303
	PIMCO INSTITUTIONAL	PIMCO FDS TOTAL RETURN FD INST #35	**	203,425
	VANGUARD FUNDS	VANGUARD 500 INDEX FUND - SIGN #1340	**	2,658,958
	VANGUARD FUNDS	VANGUARD GNMA FUND ADM #536	**	1,831,823
	VANGUARD FUNDS	VANGUARD SMALL-CAP INDEX FUND - SIG #1345	**	885,076
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2025 FUND #304	**	33,031
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2050 FUND #699	**	58,752
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT INCOME FUND	**	139,264
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2015 FD #303	**	18,688
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2020 #682	**	54,427
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2030 FUND #695	**	33,040
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2035 FUND #305	**	158,568
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2040 FUND #696	**	35,281
	VANGUARD FUNDS	VANGUARD TARGET RETIREMENT 2045 FD #306	**	79,061
	VANGUARD FUNDS	VANGUARD TOTAL BOND MARKET INDEX FUND - SIG #1351	**	649,194

SPONSOR: MILLER, KAPLAN, ARASE & CO., LLP
EIN: 95-2036255
PLAN NUMBER: 001
NAME: MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN

SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
February 28, 2013

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
	VANGUARD FUNDS	VANGUARD TOTAL INTERNATIONAL STOCK INDEX FUND SIGNAL #1769	**	144,864
	VANGUARD FUNDS	VANGUARD WELLINGTON FUND ADMIRAL #521	**	84,348
*	BMO FUNDS	BMO EB STABLE PRINCIPAL FUND	**	1,464,412
	LOANS TO VARIOUS PARTICIPANTS	INTEREST RATE RANGE: 4.25%	**	274,177

* A party-in-interest as defined by ERISA

** Cost omitted for participant directed accounts

Attachment to 2012 Form 5500
Schedule H, line 4a - Schedule of Delinquent Participant Contributions

Plan Name MILLER, KAPLAN, ARASE & CO. 401(K) PROFIT SHARING PLAN **EIN:** 95-2036255
Plan Sponsor's Name MILLER, KAPLAN, ARASE & CO., LLP **PN:** 001

	Total that Constitute Nonexempt Prohibitied Transactions			
Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☐	0	38,300	0	0