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

2013

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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:
- [ ] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF

1b Three-digit plan number (PN) ▶ 032

1c Effective date of plan 01/01/2001

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

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP

1900 AVENUE OF THE STARS,
21ST FLOOR
LOS ANGELES, CA 90067

2b Employer Identification Number (EIN)
95-2161045

2c Sponsor's telephone number
310-553-3610

2d Business code (see instructions)
541110

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.	07/25/2014	DENNIS B. ELLMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	07/25/2014	DENNIS B. ELLMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number (optional)

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	178
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**	117
b Retired or separated participants receiving benefits	**6b**	2
c Other retired or separated participants entitled to future benefits	**6c**	65
d Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	184
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f Total. Add lines **6d** and **6e**	**6f**	184
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	173
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2A 2E 2F 2G 2J 2R 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)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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) [ ] **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.**	**2013** **This Form is Open to Public Inspection.**

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF

B Three-digit plan number (PN) ▶ 032

C Plan sponsor's name as shown on line 2a of Form 5500
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP

D Employer Identification Number (EIN)
95-2161045

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).. . . . . [X] Yes [ ] No

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65 71	RECORDKEEPER	4582	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AF GRTH FUND AMER R4-AMERICAN FUNDS 95-2566717	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ALZGI NFJ SMCPVL ADM-BOSTON FDS INC 330 W. 9TH STREET KANSAS CITY, MO 64105	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMCENT INFL ADJBD IS-AMERICAN CENTU 44-0619208	0.05%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ARTISAN MID CAP INV-BOSTON FINANCIA 04-2526037	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BROKERAGE LINK 04-2647786	INDIRECT SUPPORT FEE FOR SELF-DIRECTED BROKERAGE ACCOUNTS (VARIOUS)

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COL MID CAP VALUE Z-COLUMBIA MGT 04-2838628	0.40%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE & COX STOCK-BOSTON FINANCIAL 04-2526037	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OAKMARK EQ & INC I-BOSTON FDS, INC P.O. BOX 8480 BOSTON, MA 02266	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
OPP DEVELOPING MKT Y-OFI GLOBAL TWO WORLD FINANCIAL CENTER 225 LIBERTY ST. 14TH FL NEW YORK, NY 10281	0.25%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIM LOW DUR INST-BOSTON FDS, INC P.O. BOX 8480 BOSTON, MA 02266	0.03%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
SENTINEL SM CO I-SENTINEL ADM SVCS 03-0316212	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP GROWTH STOCK-T. ROW PRICE SVCS 52-2269240	0.15%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WASATCH CORE GROWTH-UMB FUND SRVS 39-1657495	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

(complete as many entries as needed)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF

B Three-digit plan number (PN) ▶ 032

C Plan sponsor's name as shown on line 2a of Form 5500
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP

D Employer Identification Number (EIN)
95-2161045

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	665731
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	780926	1371065
(2) Participant contributions	1b(2)	636433	23000
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5603344	5617373
(2) U.S. Government securities	1c(2)	160556	40161
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	1981332	1792766
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	4163926	3506030
(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)	306738	409077
(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)	32066791	38009043
(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	45700046	51434246
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	10666	90762
k Total liabilities (add all amounts in lines 1g through1j)	1k	10666	90762
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	45689380	51343484

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)	1409710	
(B) Participants	2a(1)(B)	1124970	
(C) Others (including rollovers)	2a(1)(C)	926125	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		3460805
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3568	
(B) U.S. Government securities	2b(1)(B)	2225	
(C) Corporate debt instruments	2b(1)(C)	96729	
(D) Loans (other than to participants)	2b(1)(D)	16160	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		118682
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	85929	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1441336	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1527265
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	3870710	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	3742840	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		127870
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	162801	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		162801

		(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)		5913310
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		11310733
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5835701	
(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)		5835701
f Corrective distributions (see instructions)	2f		3708
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)	5813	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		5813
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5845222
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		5465511
l Transfers of assets:			
(1) To this plan	2l(1)		188593
(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: HEMMING MORSE (2) EIN: 30-0702322

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

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

2013

This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF

B Three-digit plan number (PN) ▶ 032

C Plan sponsor's name as shown on line 2a of Form 5500
GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER LLP

D Employer Identification Number (EIN)
95-2161045

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): 04-6568107

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

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

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 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):

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER, LLP PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF

FINANCIAL STATEMENTS

December 31, 2013 and 2012

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER, LLP
PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF
FINANCIAL STATEMENTS
December 31, 2013 and 2012

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INDEPENDENT AUDITOR'S REPORT

Retirement Plan Committee of
the Greenberg Glusker Fields Claman & Machtinger, LLP
Profit Sharing 401(k) Plan for Partners and Staff

Report on the Financial Statements
We were engaged to audit the accompanying financial statements of Greenberg Glusker Fields Claman & Machtinger, LLP Profit Sharing 401(k) Plan for Partners and Staff (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 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
Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of and for the years ended December 31, 2013 and 2012, that the information provided to the plan administrator by the trustee is complete and accurate.

Retirement Plan Committee of
the Greenberg Glusker Fields Claman & Machtinger, LLP
Profit Sharing 401(k) Plan for Partners and Staff
(Continued)

Disclaimer of Opinion
Because of the significance of the matters 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.

Report on Form 5500 and Content in Compliance with DOL Rules and Regulations
The form and content of the information included in the financial statements, 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.

Report on Supplemental Schedule
We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at year end, which are the responsibility of plan management, are presented for the purpose of additional analysis and are not a required part of the financial statements but are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above. The form and content of the information included in the supplemental schedule, 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.

San Francisco, California
July 18, 2014

Hemming Morse

EXHIBIT A

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER, LLP
PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

ASSETS

	2013	2012
Unallocated Cash	$ 665,731	$ -
Investments (Notes 2B and 4):		
Interest-bearing cash	5,617,373	5,603,344
U.S. Government securities	40,161	160,556
Corporate bond	1,792,766	1,981,332
Common stock	3,506,030	4,163,926
Registered investment companies	38,009,043	32,066,791
	48,965,373	43,975,949
Receivables:		
Employer contributions receivable	1,371,065	780,926
Participant contributions receivable	23,000	636,433
Loans to participants	409,077	306,738
	1,803,142	1,724,097
Total assets	51,434,246	45,700,046

LIABILITIES

Liabilities:		
Other	90,762	10,666
Total liabilities	90,762	10,666
Net Assets Available for Benefits	$ 51,343,484	$ 45,689,380

The accompanying notes are an integral part of the financial statements.

EXHIBIT B

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER, LLP
PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED December 31, 2013 and 2012

	2013	2012
Additions:		
Contributions (Note 1B):		
Employer contributions	$ 1,409,710	$ 786,998
Participant contributions	1,124,970	1,047,326
Rollover	1,114,718	228,450
	3,649,398	2,062,774
Investment income:		
Realized and unrealized gain on investments, net (Note 4A)	6,459,405	3,955,644
Dividend and interest income	1,390,523	936,056
	7,849,928	4,891,700
Total additions	11,499,326	6,954,474
Deductions:		
Benefits paid to participants (Note 1C and 2D)	5,839,409	4,627,079
Administrative and investment fees	5,813	12,829
Total deductions	5,845,222	4,639,908
Increase in net assets	5,654,104	2,314,566
Net Assets Available for Benefits:		
Beginning of year	45,689,380	43,374,814
End of year	$ 51,343,484	$ 45,689,380

The accompanying notes are an integral part of the financial statements.

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER, LLP
PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE PLAN

A. General:

The Greenberg Glusker Fields Claman & Machtinger, LLP Profit Sharing 401(k) Plan for Partners and Staff (the "Plan") is a defined contribution plan established on January 1, 2001, which covers substantially all employees of Greenberg Glusker Fields Claman & Machtinger, LLP (the "Plan Sponsor") that have met the Plan's eligibility and class requirements. This Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and is exempt from federal and California taxes under Internal Revenue Code and the California Revenue and Taxation Code, respectively.

The following brief description is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

B. Contributions:

The Plan allows tax-deferred savings contributions, employer matching contributions, and other contributions. Employees are eligible to participate in the plan if they have six months of service and are age 21 or older.

1. **Tax-Deferred Savings Contributions:**
   Generally, each participant in the Plan may make a tax deferred savings contribution up to 60% of their compensation through payroll deductions. For the years ended December 31, 2013 and 2012, the maximum contribution is not to exceed $17,500 and $17,000, respectively, not including catch-up contributions.

2. **Profit-sharing Contributions:**
   The Plan Sponsor may declare a profit-sharing contributions and it may be allocated using a formula based on an employee's eligible compensation divided by total eligible compensation paid to all eligible employees.

3. **Qualified Non-Elective Contributions:**
   The Plan Sponsor may make a qualified non-elective contribution to be determined by the company to only non-highly compensated employees.

4. **Other Contributions:**
   Participants in the Plan under certain circumstances may roll over or transfer assets from qualified plans, subject to federal law. These amounts become part of the participant's vested balance.

NOTE 1 - DESCRIPTION OF THE PLAN - (Continued)

C. Distributions:

Distributions to a participant or beneficiary normally commence within a reasonable time after a request due to death, disability, normal or late retirement, or termination of service.

D. Vesting:

Participants are immediately vested at 100% of their voluntary contributions, employer profit-sharing, qualified non-elective contributions, rollover contributions, and any earnings thereon.

E. Participants' Accounts:

An individual account is maintained for each participant, which includes the following components as of December 31:

1. Employee contributions made by the participants.

2. Employer contributions made by the Plan Sponsor.

3. The participant's investment income/loss incurred on their account net of investment and administrative expenses directly deducted from their account.

4. Deductions for benefits paid.

5. Deductions of, and repayment of, participant loans, as well as loan fees.

F. Loan Program:

Participants may apply for a loan secured by the participant's account. Generally, the maximum amount of a loan is limited to the lesser of $50,000 or 50% of the individual's vested account balance. The minimum amount of a loan is $1,000 and the participant may have up to two loans outstanding at any time. Regular repayments must be made through payroll deductions. Repayment term shall not exceed five years unless the loan is used to acquire a principal residence.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting:

The Plan's financial statements are prepared on the accrual basis of accounting.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Sponsor to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

B. Valuation of Investments:

Cash equivalents are stated at cost, which approximates fair value. Common stock, U.S. government securities, and corporate debt are valued at quoted market prices at year-end, which approximates fair market value. Registered investment companies and options are based upon the fair market value of underlying assets at December 31, which approximates fair market value.

C. Valuation of Loans:

Loans receivable are valued at the net principal balance due, which approximates fair market value.

D. Terminated Participants:

Under the terms of the Plan Agreement, terminated participants have the option of withdrawing the accumulated benefits, valued at the date of withdrawal, in a lump sum, or if the vested amount balance exceeds $1,000, the participant may leave the money in the Plan. If the value of the participant's vested balance is less than $1,000, the benefit will be paid in a lump sum.

E. Administrative Expense:

The Plan is responsible for all expenses. However, the Plan Sponsor, at its discretion, may pay for any or all expenses incurred by the Plan. The Plan Sponsor has elected to pay certain Plan administrative expenses. All other fees and expenses are paid by the Plan.

F. Uncertain Tax Positions:

The Plan has adopted guidance on accounting for uncertainty in income taxes issued by the Financial Accounting Standards Board. The Plan Sponsor believes that the Plan has not taken any uncertain tax positions which would require adjustment to the financial statements as a tax liability. Informational annual returns, for tax years for which the applicable statutes of limitations have not expired, are subject to examination by authorities.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

G. Reclassifications:

Certain reclassifications have been made to the financial statements to conform to current year presentation. These reclassifications had no effect on net assets available for benefits.

NOTE 3 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan document to terminate the Plan. In the event of termination of the Plan, the participants' accounts immediately become 100% vested pursuant to ERISA, as amended. Accounts will be distributed as soon as administratively practicable after the Plan is terminated.

NOTE 4 - INVESTMENTS

A. General:

Investment assets of the Plan were held by Fidelity Management Trust Company ("Fidelity") under the terms of a trustee agreement.

The information included in the Plan's financial statements as of December 31, 2013 and 2012 was extracted from information prepared by Fidelity and furnished to the Plan Sponsor. The Plan Sponsor has obtained certification from the trustee that the information is complete and accurate.

The Plan's investments (including investments bought, sold as well as held during the year appreciated/(depreciated) during the years ended December 31, 2013 and 2012, as follows:

	2013	2012
U.S. Government securities	$ 340	$ 5,548
Corporate bond	51,685	325,115
Common stock	533,921	533,445
Registered investment companies	5,913,310	3,026,584
Option	(39,851)	64,952
	$ 6,459,405	$ 3,955,644

NOTE 4 – INVESTMENTS – (Continued)

Included in the investments are the following which individually represent 5% or more of net assets available for benefits:

	December 31	
	2013	2012
Fidelity Diversified Int'l	$ 4,026,095	$ 2,960,603
Fidelity Retire Money Market	5,211,332	4,698,821
Oakmark Equity & Income	3,463,716	4,135,566
PIMCO Low Duration Inst	4,091,369	4,183,039
Spartan 500 Index Adv	3,544,742	2,507,513

B. Fair Value Measurement:

The Plan has adopted the Fair Value Measurement Topic of the Financial Accounting Standards Board Accounting Standards Codification No. 820 (ASC 820). In accordance with ASC 820, fair value is defined as the price that the Plan would receive upon selling an investment in a timely transaction to an independent buyer in the principal or most advantageous market of the investment. As amended, ASC 820 permits entities to use net asset value as a practical expedient to measure fair value when the investment does not have a readily determinable fair value and the net asset value is calculated in a manner consistent with the investment company accounting. ASC 820 established a three-tier hierarchy to maximize the use of observable market data and minimize the use of unobservable inputs and to establish classification of fair value measurements for disclosure purposes. Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk, for example, the risk inherent in a particular valuation technique used to measure fair value including such a pricing model and/or the risk inherent in the inputs to the valuation technique. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The three-tier hierarchy of inputs is summarized in the three broad levels listed below.

- Level 1 – quoted prices in active markets for identical investments
- Level 2 – other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)
- Level 3 – significant unobservable inputs (including the Plan's own assumptions in determining the fair value of investments)

NOTE 4 – INVESTMENTS – (Continued)

B. Fair Value Measurement: – (Continued)

The following is a summary of the inputs used as of December 31, 2013 in valuing the Plan's investments carried at fair value:

	Level 1	Level 2	Level 3	Total 2013
Cash and cash equivalents	$ 5,617,373	$ -	$ -	$ 5,617,373
U.S. Government securities	40,161	-	-	40,161
Corporate bond	1,792,766	-	-	1,792,766
Common stock	3,506,030	-	-	3,506,030
Registered investment companies:				
Aggressive allocation	3,463,716	-	-	3,463,716
Diversified emerging markets	353,865	-	-	353,865
Foreign large cap blend	4,026,095	-	-	4,026,095
Inflation-protected bond	108,088	-	-	108,088
Intermediate bond	659,089	-	-	659,089
Large cap blend	3,544,742	-	-	3,544,742
Large cap growth	5,399,026	-	-	5,399,026
Large cap value	2,510,609	-	-	2,510,609
Mid cap blend	610,305	-	-	610,305
Mid cap growth	1,668,253	-	-	1,668,253
Mid cap value	1,110,608	-	-	1,110,608
Retirement income	72,706	-	-	72,706
Short-term bond	4,091,369	-	-	4,091,369
Small cap blend	615,741	-	-	615,741
Small cap growth	3,636,467	-	-	3,636,467
Small cap value	619,505	-	-	619,505
Target date	4,659,330	-	-	4,659,330
External fund	682,319	-	-	682,319
Fidelity fund	38,228	-	-	38,228
Unit	138,982	-	-	138,982
Total	$ 48,965,373	$ -	$ -	$ 48,965,373

NOTE 4 – INVESTMENTS – (Continued)

B. Fair Value Measurement: – (Continued)

The following is a summary of the inputs used as of December 31, 2012 in valuing the Plan's investments carried at fair value:

	Level 1	Level 2	Level 3	Total 2012
Cash and cash equivalents	$ 5,603,344	$ -	$ -	$ 5,603,344
U.S. Government securities	160,556	-	-	160,556
Corporate bond	1,981,332	-	-	1,981,332
Common stock	4,163,926	-	-	4,163,926
Registered investment companies:				
Aggressive allocation	4,135,566	-	-	4,135,566
Diversified emerging markets	314,844	-	-	314,844
Foreign large cap blend	2,960,603	-	-	2,960,603
Inflation-protected bond	112,103	-	-	112,103
Intermediate bond	817,114	-	-	817,114
Large cap blend	2,509,589	-	-	2,509,589
Large cap growth	4,220,493	-	-	4,220,493
Large cap value	1,777,001	-	-	1,777,001
Mid cap blend	292,537	-	-	292,537
Mid cap growth	1,411,036	-	-	1,411,036
Mid cap value	960,144	-	-	960,144
Retirement income	65,623	-	-	65,623
Short-term bond	4,183,039	-	-	4,183,039
Small cap blend	154,663	-	-	154,663
Small cap growth	2,941,398	-	-	2,941,398
Small cap value	546,900	-	-	546,900
Target date	3,126,599	-	-	3,126,599
External fund	1,132,179	-	-	1,132,179
Fidelity fund	56,226	-	-	56,226
Unit	349,134	-	-	349,134
Total	$ 43,975,949	$ -	$ -	$ 43,975,949

NOTE 5 – AGREEMENTS AND TRANSACTIONS WITH PERSONS KNOWN TO BE PARTIES-IN-INTEREST

Fidelity, as trustee and third party administrator, is a party-in-interest with respect to the Plan. Trustee and administration fees are largely paid by the Plan Sponsor. Some of the Plan assets are also managed by Fidelity, and Fidelity's investment fees are paid by the Plan as a reduction to investment income.

Loans receivable from Plan participants and the related interest income are also considered party-in-interest transactions.

The records of the Plan indicate no party-in-interest transactions which are prohibited by ERISA and for which no statutory or administrative exemption exists.

NOTE 6 – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect participants' account balances and amounts reported in the statements of net assets available for benefits.

NOTE 7 – FORM 5500 RECONCILIATION

The following is a reconciliation of changes in net assets available for benefits per the financial statements to the Form 5500:

	December 31	
	2013	2012
Net increase in net assets available for benefits	$ 5,654,104	$ 2,314,566
Rollover contribution classified as transfer of assets to this Plan for the purposes of the Form 5500	(188,593)	(79,736)
Net income per Form 5500	$ 5,465,511	$ 2,234,830

NOTE 8 – SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through July 18, 2014, the date the financial statements were available to be issued. No material subsequent events have occurred since December 31, 2013 that required recognition or disclosure in the financial statements.

GREENBERG GLUSKER FIELDS CLAMAN & MACHTINGER, LLP
PROFIT SHARING 401(K) PLAN FOR PARTNERS AND STAFF
EMPLOYER IDENTIFICATION NUMBER 95-2161045, PLAN NUMBER 032
SCHEDULE H, ITEM 4i, SCHEDULE OF ASSETS HELD AT YEAR-END

(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
	Multiple	Cash	^	$ 377,956
	Multiple	External Fund	^	682,319
	Multiple	Common Stock	^	3,506,030
	Multiple	Corporate Bond	^	1,792,766
	Multiple	Government Bond	^	40,161
*	Fidelity	Fidelity fund	^	38,228
	Multiple	Unit	^	138,982
	T. Rowe Price	T. Rowe Price Growth Stock	^	2,507,145
	PIMCO	PIM Low Duration Inst	^	4,091,369
	Oppenheimer	Oppenheimer Developing Markets	^	353,865
	Columbia	Columbia Mid Cap Value Z	^	1,110,608
	American Century	Amer. Cent. Infl-Adj. Bond Inst	^	108,088
	Vanguard	Vanguard Mid Cap Index	^	610,305
	Vanguard	Vanguard Small Cap Index	^	615,741
	Dodge & Cox	Dodge & Cox Stock	^	2,510,609
	Artisan	Artisan Mid Cap Inv	^	1,668,253
	Oakmark	Oakmark Equity & Income	^	3,463,716
	Sentinel	Sentinel Small Company	^	1,219,590
	Wasatch	Wasatch Core Growth	^	2,416,877
	American Funds	AF Growth Fund Amer R4	^	1,513,031
	Allianz	Allianz NFJ Small Cap Value Admin	^	619,505
*	Fidelity	Fidelity Contrafund	^	1,378,850
*	Fidelity	Fidelity Invst Grade Bond	^	659,089
*	Fidelity	Fidelity Diversified Int'l	^	4,026,095
*	Fidelity	Fidelity Freedom K Income	^	72,706
*	Fidelity	Fidelity Freedom 2000	^	797
*	Fidelity	Fidelity Freedom 2010	^	331,625
*	Fidelity	Fidelity Freedom 2015	^	645,982
*	Fidelity	Fidelity Freedom 2020	^	1,039,111
*	Fidelity	Fidelity Freedom 2025	^	701,783
*	Fidelity	Fidelity Freedom 2030	^	525,979

(Continued)

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(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
*	Fidelity	Fidelity Freedom 2035	^	1,213,345
*	Fidelity	Fidelity Freedom 2040	^	103,453
*	Fidelity	Fidelity Freedom 2045	^	56,704
*	Fidelity	Fidelity Freedom 2050	^	32,025
*	Fidelity	Fidelity Freedom 2055	^	8,526
*	Fidelity	Fidelity Retire Money Market	^	5,211,332
*	Fidelity	Fidelity Retire Govt. Money Market	^	28,085
*	Fidelity	Fidelity Spartan 500 Index Adv	^	3,544,742
	Total			48,965,373
*	Participant loans	Interest rates (4.25% - 8.25%)	-	409,077
	Total assets			$ 49,374,450

* Party-in-interest

^ Cost has been omitted as all investments are participant directed.

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	Multiple	Corporate Bond	^	1,792,766
	Multiple	Government Bond	^	40,161
*	Fidelity	Fidelity fund	^	38,228
	Multiple	Unit	^	138,982
	T. Rowe Price	T. Rowe Price Growth Stock	^	2,507,145
	PIMCO	PIM Low Duration Inst	^	4,091,369
	Oppenheimer	Oppenheimer Developing Markets	^	353,865
	Columbia	Columbia Mid Cap Value Z	^	1,110,608
	American Century	Amer. Cent. Infl-Adj. Bond Inst	^	108,088
	Vanguard	Vanguard Mid Cap Index	^	610,305
	Vanguard	Vanguard Small Cap Index	^	615,741
	Dodge & Cox	Dodge & Cox Stock	^	2,510,609
	Artisan	Artisan Mid Cap Inv	^	1,668,253
	Oakmark	Oakmark Equity & Income	^	3,463,716
	Sentinel	Sentinel Small Company	^	1,219,590
	Wasatch	Wasatch Core Growth	^	2,416,877
	American Funds	AF Growth Fund Amer R4	^	1,513,031
	Allianz	Allianz NFJ Small Cap Value Admin	^	619,505
*	Fidelity	Fidelity Contrafund	^	1,378,850
*	Fidelity	Fidelity Invst Grade Bond	^	659,089
*	Fidelity	Fidelity Diversified Int'l	^	4,026,095
*	Fidelity	Fidelity Freedom K Income	^	72,706
*	Fidelity	Fidelity Freedom 2000	^	797
*	Fidelity	Fidelity Freedom 2010	^	331,625
*	Fidelity	Fidelity Freedom 2015	^	645,982
*	Fidelity	Fidelity Freedom 2020	^	1,039,111
*	Fidelity	Fidelity Freedom 2025	^	701,783
*	Fidelity	Fidelity Freedom 2030	^	525,979

(Continued)

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*	Fidelity	Fidelity Freedom 2055	^	8,526
*	Fidelity	Fidelity Retire Money Market	^	5,211,332
*	Fidelity	Fidelity Retire Govt. Money Market	^	28,085
*	Fidelity	Fidelity Spartan 500 Index Adv	^	3,544,742
	Total			48,965,373
*	Participant loans	Interest rates (4.25% - 8.25%)	-	409,077
	Total assets			$ 49,374,450

* Party-in-interest

^ Cost has been omitted as all investments are participant directed.