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:
- [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
GIGAMON, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 04/01/2006

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

GIGAMON, INC.

3300 OLCOTT STREET
SANTA CLARA, CA 95051

2b Employer Identification Number (EIN)
26-3963351

2c Sponsor's telephone number
408-493-1461

2d Business code (see instructions)
541512

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.	10/15/2014	ELIZABETH SIDLE
	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**	258
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**	336
b	Retired or separated participants receiving benefits	**6b**	
c	Other retired or separated participants entitled to future benefits	**6c**	23
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	359
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	
f	Total. Add lines **6d** and **6e**.	**6f**	359
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	310
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 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)** [ ] 0 **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 GIGAMON, INC. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 GIGAMON, INC.	**D** Employer Identification Number (EIN) 26-3963351

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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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	RECORDKEEPER	10271	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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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
GIGAMON, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GIGAMON, INC.

D Employer Identification Number (EIN)
26-3963351

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	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	449731	696936
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	75681	176106
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6659347	12877292
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	7184759	13750334
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	7184759	13750334

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)	1522361	
(B) Participants	2a(1)(B)	3400816	
(C) Others (including rollovers)	2a(1)(C)	496218	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		5419395
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	65	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	6812	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6877
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	482836	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		482836
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1332074
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		7241182
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	662488	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		662488
f Corrective distributions (see instructions)	2f		2375
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: **(1)** Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	10744	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		10744
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		675607
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6565575
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: SINGERLEWAK **(2)** EIN: 95-2302617

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		186241
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		607000
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		X	

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

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

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

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
GIGAMON, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
GIGAMON, INC.

D Employer Identification Number (EIN)
26-3963351

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**

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):

GIGAMON, INC. 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2013

GIGAMON, INC. 401(K) PLAN
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December 31, 2013

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SingerLewak LLP

www.SingerLewak.com

Silicon Valley
Los Angeles
Orange County
Woodland Hills
Monterey Park
San Francisco



INDEPENDENT AUDITOR'S REPORT

The Plan Administrative Committee
Gigamon, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Gigamon, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, 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 and 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 3, which was certified or provided by Fidelity Management Trust Company, 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 transactions. The Plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, 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 and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules: Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 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 are presented for the purposes of additional analysis and are not a required part of the financial statements. These 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 the supplemental schedules.

Report on Form and Content in Compliance with the 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 or provided 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.

SingerLewak LLP

San Jose, California
October 14, 2014

GIGAMON, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets		
Interest-bearing cash	$ 696,936	$ 449,731
Mutual funds	12,877,292	6,659,347
Total investments, at fair value	13,574,228	7,109,078
Receivables		
Notes receivable from participants	176,106	75,681
Participants' contributions receivable	183,124	-
Employer's contribution receivable	421,074	439,501
Total assets	14,354,532	7,624,260
Liabilities		
Excess contributions payable to participants	(1,220)	-
Net assets available for benefits	**$ 14,353,312**	**$ 7,624,260**

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

GIGAMON, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2013

Additions to net assets attributed to		
Dividends and interest income	$	482,901
Interest income on notes receivable from participants		6,812
Net appreciation in fair value of investments		1,332,074
Contributions		
Participants'		3,582,720
Participants' rollovers		496,218
Employer's		1,503,934
Total additions		7,404,659
Deductions from net assets attributed to		
Withdrawals and distributions		664,863
Administrative expenses		10,744
Total deductions		675,607
Net increase in net assets		6,729,052
Net assets available for benefits, beginning of year		7,624,260
Net assets available for benefits, end of year	**$**	**14,353,312**

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

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Gigamon, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that was established in 2006 by Gigamon LLC (the "Company") to provide benefits to eligible employees, as defined in the Plan document. In 2013, the Company changed its name to Gigamon, Inc. The Plan is currently designed to be qualified under the applicable requirements of the Internal Revenue Code ("IRC") and the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Administration

The Company has appointed a Plan Administrative Committee to manage the operation and administration of the Plan. The Company has contracted with Fidelity Management Trust Company ("Fidelity") to act as the custodian and a third-party administrator affiliated with Fidelity to process and maintain the records of participant data. Substantially all expenses incurred for administering the Plan are paid by the Company.

Eligibility

Employees of the Employer are eligible to participate in the Plan the first day of the month following hire. In February 2014, the Company amended the Plan to exclude certain classes of employees.

Participant Contributions

Participants may elect to have the Company contribute their eligible pre-tax compensation to the Plan up to the amount allowable under the Plan document and current income tax regulations. Participants who have the Company contribute a portion of their compensation to the Plan agree to accept an equivalent reduction in taxable compensation. Contributions withheld are invested in accordance with the participant's direction.

Participants are also allowed to make rollover contributions of amounts received from other tax-qualified employer-sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's direction and the Plan's provisions.

Employer Contributions

The Employer provides discretionary matching employer contributions to each eligible participant equal to 50% of employee deferrals up to 6% of eligible participant's compensation for each Plan year and may provide discretionary contributions on the participant's deferral contributions. All Employer contributions are invested in the same manner that the participant directs his or her investments. For the year ended December 31, 2013, the Employer made discretionary matching contributions of $1,503,934.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Vesting
Participants are immediately vested in their contributions and employer's discretionary matching contributions.

Participant Accounts
Each participant's account is credited with the participant's contribution, Plan earnings or losses and an allocation of the Company's contribution, if any.

Payment of Benefits
Upon termination, the participants or beneficiaries may elect to leave their account balances in the Plan, or receive their total benefits in a lump sum amount equal to the value of the participant's interest in his or her account. The Plan allows for the automatic distribution of participant account balances that do not exceed $1,000.

Notes Receivable from Participants
The Plan allows participants to borrow up to the lesser of $50,000 or 50% of their account balance. The notes are secured by the participant's balance. Such notes bear interest at available market financing rates and must be repaid to the Plan within a five-year period, unless the note is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The specific terms and conditions of such notes are established by the Company. Outstanding notes receivable at December 31, 2013 carry interest rates from 4.25% to 9.25%.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates
The preparation of financial statements in conformity with accounting principles, generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits
Benefits are recorded when paid.

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

Income Taxes
Effective August 1, 2011, the Plan adopted a non-standardized form of a volume submitter plan sponsored by Fidelity. The volume submitter plan has received an opinion letter from the Internal Revenue Service as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by this Plan. The Plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

Subsequent Events
The Plan has evaluated subsequent events through October 14, 2014, which is the date the financial statements were available to be issued.

NOTE 3 – CERTIFIED INFORMATION

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that information provided to the Plan administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedules related to the following assets:

	2013	2012
Interest-bearing cash	$ 696,936	$ 449,731
Mutual funds	12,877,292	6,659,347
Notes receivable from participants	176,106	75,681

The trustee also certified the completeness and accuracy of $1,332,074 of net appreciation in fair value of investments for the year ended December 31, 2013. The net appreciation is entirely attributable to the mutual funds.

The trustee also certified the completeness and accuracy of $482,901 of dividends and interest income and $6,812 of interest income on notes receivable from participants related to the aforementioned assets for the year ended December 31, 2013.

The following table presents the fair values of investment funds that include 5% or more of the Plan's net assets at December 31, 2013:

FID Freedom 2020	$ 866,327
FID Freedom 2030	1,652,347
FID Retire MMKT	696,935
FID Freedom 2040	823,979
FID Freedom 2025	1,829,304
FID Freedom 2035	1,690,914

NOTE 3 – CERTIFIED INFORMATION (Continued)

The following table presents the fair values of investment funds that include 5% or more of the Plan's net assets at December 31, 2012:

FID Levergd CO STK	$ 360,706
FID Freedom 2020	424,140
FID Freedom 2030	855,093
FID Retire MMKT	449,731
FID Freedom 2040	398,990
FID Freedom 2025	1,003,672
FID Freedom 2035	958,723

NOTE 4 – FAIR VALUE MEASUREMENT

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted market prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value:

Interest-bearing cash: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Mutual funds: Valued at the daily closing price as reported by the funds. Mutual funds held in the Plan are open-end mutual funds that are registered. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. It is not probable that the mutual funds will be sold at amounts that differ materially from the NAV of shares held.

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 believes its valuation method is 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 696,936	$ -	$ -	$ 696,936
Mutual funds				
Bond funds	627,421	-	-	627,421
Growth funds	1,455,313	-	-	1,455,313
Target date funds	7,809,596	-	-	7,809,596
Value funds	497,452	-	-	497,452
Blend funds	2,487,510	-	-	2,487,510
Total mutual funds	12,877,292	-	-	12,877,292
Total investments at fair value	**$13,574,228**	**$ -**	**$ -**	**$13,574,228**

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 449,731	$ -	$ -	$ 449,731
Mutual funds				
Bond funds	579,165	-	-	579,165
Growth funds	603,364	-	-	603,364
Target date funds	4,028,624	-	-	4,028,624
Value funds	410,830	-	-	410,830
Blend funds	1,037,364	-	-	1,037,364
Total mutual funds	6,659,347	-	-	6,659,347
Total investments at fair value	**$ 7,109,078**	**$ -**	**$ -**	**$ 7,109,078**

NOTE 5 – ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that is more likely than not would be sustained upon examination. The Plan's management has not identified any uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments and notes receivable from participants and the related interest income are managed and held by an affiliate of Fidelity, the trustee and custodian. These transactions qualify as "party-in-interest" transactions permitted by the United States Department of Labor's Rules and Regulations. The Employer is also a party-in-interest with respect to the Plan.

NOTE 7 – NON EXEMPT TRANSACTIONS

During 2013, the Plan sponsor failed to deposit $179,602 of participant deferrals within the required timeframe as stated by the United States Department of Labor's regulations. The Company and Plan sponsor deposited the contributions with the Plan trustee before the end of 2013. In 2014, the Company is going to enter into the Voluntary Fiduciary Correction Program ("VFCP") to fully correct the error.

During 2012, the Plan sponsor failed to deposit $6,639 of participant deferrals within the required time frame as stated by the United States Department of Labor's regulations. The Company and Plan sponsor deposited the contributions with the Plan trustee before the end of 2012. During 2014, the Company entered into the VFCP to fully correct the error.

NOTE 8 – PLAN TERMINATION OR MODIFICATION

Although it has not expressed any intent to do so, the Employer, by action of its Plan administration, has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and all participants who are affected by such termination shall become 100% vested. Net assets available for benefits would be distributed to the participants based on each participant's interest in the Plan.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2013 and 2012:

	2013	2012
Net assets available for benefits per the financial statements	$14,353,312	$7,624,260
Adjustment for participants' contributions receivable	(183,124)	-
Adjustment for employer's contribution receivable	(421,074)	(439,501)
Adjustment for excess contributions payable to participants	1,220	-
Net assets available for benefits per the Form 5500	**$13,750,334**	**$7,184,759**

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the affected components of the changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2013:

Employer's contributions per the financial statements	$ 1,503,934
Adjustment for current year employer's contribution receivable	(421,074)
Adjustment for prior year employer's contribution receivable	439,501
Total employer's contributions per the Form 5500	**$ 1,522,361**
Participants' contributions per the financial statements	$ 3,582,720
Adjustment for participants' contributions receivable	(183,124)
Adjustment for current year excess contributions payable to participants	1,220
Total participants' contributions per the Form 5500	**$ 3,400,816**

SUPPLEMENTAL SCHEDULES

GIGAMON, INC. 401(K) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

As of December 31,2013

Plan Sponsor EIN 26-3963351
PLAN #001

Participant contributions transferred late to Plan	Totals that Constitute Nonexempt Prohibited Transactions			
Check here if late participant loan repayments are included X	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51
$ 179,602			$ 179,602	
$ 6,639			$ 6,639	

GIGAMON, INC. 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
As of December 31, 2013

Plan Sponsor EIN 26-3963351
PLAN #001

(a)	(b) Identity of issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	FID FIDELITY FUND	Mutual Fund	$ 25,149
*	FID PURITAN	Mutual Fund	170,881
*	FID VALUE STRAT	Mutual Fund	82,865
*	FID EQUITY INC	Mutual Fund	68,571
*	FID INVST GR BD	Mutual Fund	216,325
*	FID INTERMED BOND	Mutual Fund	133,559
*	FID VALUE	Mutual Fund	77,696
*	FID OTC PORTFOLIO	Mutual Fund	188,099
*	FID OVERSEAS	Mutual Fund	155,391
*	FID LEVERGD CO STK	Mutual Fund	556,522
*	FID REAL ESTATE INVS	Mutual Fund	173,067
*	FID CAPITAL APPREC	Mutual Fund	191,032
*	FID BLUE CHIP GR	Mutual Fund	257,934
*	FID EQ DIV INCOME	Mutual Fund	20,330
*	FID GROWTH STRAT	Mutual Fund	150,396
*	FID DIVIDEND GR	Mutual Fund	67,537
*	FID EXPORT & MULTI	Mutual Fund	64,601
*	FID INTL CAP APPREC	Mutual Fund	249,751
*	FID LARGE CAP STOCK	Mutual Fund	222,185
*	FID FREEDOM INCOME	Mutual Fund	79,315
*	FID FREEDOM 2000	Mutual Fund	43,582
*	FID FREEDOM 2010	Mutual Fund	30,291
*	FID FREEDOM 2020	Mutual Fund	866,327
*	FID FREEDOM 2030	Mutual Fund	1,652,347
*	FID SM CAP DISCOVERY	Mutual Fund	638,695
	SPTN TOT MKT IDX INV	Mutual Fund	378,395
	SPTN EXT MKT IDX INV	Mutual Fund	385,921
*	FID SHORT TERM BOND	Mutual Fund	135,996
*	FID FIFTY	Mutual Fund	78,155
*	FID RETIRE MMKT	Interest-Bearing Cash	696,935
*	FID FREEDOM 2040	Mutual Fund	823,979
*	FID TOTAL BOND	Mutual Fund	141,541
*	FID FREEDOM 2005	Mutual Fund	36,260
*	FID FREEDOM 2015	Mutual Fund	252,468
*	FID FREEDOM 2025	Mutual Fund	1,829,304
*	FID FREEDOM 2035	Mutual Fund	1,690,914
*	FID SMALL CAP VALUE	Mutual Fund	157,788
*	FID FREEDOM 2045	Mutual Fund	245,091
*	FID FREEDOM 2050	Mutual Fund	283,787
*	FID FREEDOM 2055	Mutual Fund	55,246
*	Participant Loans	Interest rates from 4.25% to 9.25%, maturing through 2018	176,106
		Total	**$ 13,750,334**

* Denotes Party-In-Interest

GIGAMON, INC. 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2013

GIGAMON, INC. 401(K) PLAN
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INDEPENDENT AUDITOR'S REPORT

The Plan Administrative Committee
Gigamon, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Gigamon, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, 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 and 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 3, which was certified or provided by Fidelity Management Trust Company, 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 transactions. The Plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, 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 and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules: Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 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 are presented for the purposes of additional analysis and are not a required part of the financial statements. These 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 the supplemental schedules.

Report on Form and Content in Compliance with the 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 or provided 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.

SingerLewak LLP

San Jose, California
October 14, 2014

GIGAMON, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets		
Interest-bearing cash	$ 696,936	$ 449,731
Mutual funds	12,877,292	6,659,347
Total investments, at fair value	13,574,228	7,109,078
Receivables		
Notes receivable from participants	176,106	75,681
Participants' contributions receivable	183,124	-
Employer's contribution receivable	421,074	439,501
Total assets	14,354,532	7,624,260
Liabilities		
Excess contributions payable to participants	(1,220)	-
Net assets available for benefits	**$ 14,353,312**	**$ 7,624,260**

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

GIGAMON, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2013

Additions to net assets attributed to		
Dividends and interest income	$	482,901
Interest income on notes receivable from participants		6,812
Net appreciation in fair value of investments		1,332,074
Contributions		
Participants'		3,582,720
Participants' rollovers		496,218
Employer's		1,503,934
Total additions		7,404,659
Deductions from net assets attributed to		
Withdrawals and distributions		664,863
Administrative expenses		10,744
Total deductions		675,607
Net increase in net assets		6,729,052
Net assets available for benefits, beginning of year		7,624,260
Net assets available for benefits, end of year	**$**	**14,353,312**

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

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Gigamon, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that was established in 2006 by Gigamon LLC (the "Company") to provide benefits to eligible employees, as defined in the Plan document. In 2013, the Company changed its name to Gigamon, Inc. The Plan is currently designed to be qualified under the applicable requirements of the Internal Revenue Code ("IRC") and the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Administration

The Company has appointed a Plan Administrative Committee to manage the operation and administration of the Plan. The Company has contracted with Fidelity Management Trust Company ("Fidelity") to act as the custodian and a third-party administrator affiliated with Fidelity to process and maintain the records of participant data. Substantially all expenses incurred for administering the Plan are paid by the Company.

Eligibility

Employees of the Employer are eligible to participate in the Plan the first day of the month following hire. In February 2014, the Company amended the Plan to exclude certain classes of employees.

Participant Contributions

Participants may elect to have the Company contribute their eligible pre-tax compensation to the Plan up to the amount allowable under the Plan document and current income tax regulations. Participants who have the Company contribute a portion of their compensation to the Plan agree to accept an equivalent reduction in taxable compensation. Contributions withheld are invested in accordance with the participant's direction.

Participants are also allowed to make rollover contributions of amounts received from other tax-qualified employer-sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's direction and the Plan's provisions.

Employer Contributions

The Employer provides discretionary matching employer contributions to each eligible participant equal to 50% of employee deferrals up to 6% of eligible participant's compensation for each Plan year and may provide discretionary contributions on the participant's deferral contributions. All Employer contributions are invested in the same manner that the participant directs his or her investments. For the year ended December 31, 2013, the Employer made discretionary matching contributions of $1,503,934.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Vesting
Participants are immediately vested in their contributions and employer's discretionary matching contributions.

Participant Accounts
Each participant's account is credited with the participant's contribution, Plan earnings or losses and an allocation of the Company's contribution, if any.

Payment of Benefits
Upon termination, the participants or beneficiaries may elect to leave their account balances in the Plan, or receive their total benefits in a lump sum amount equal to the value of the participant's interest in his or her account. The Plan allows for the automatic distribution of participant account balances that do not exceed $1,000.

Notes Receivable from Participants
The Plan allows participants to borrow up to the lesser of $50,000 or 50% of their account balance. The notes are secured by the participant's balance. Such notes bear interest at available market financing rates and must be repaid to the Plan within a five-year period, unless the note is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The specific terms and conditions of such notes are established by the Company. Outstanding notes receivable at December 31, 2013 carry interest rates from 4.25% to 9.25%.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates
The preparation of financial statements in conformity with accounting principles, generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits
Benefits are recorded when paid.

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

Income Taxes
Effective August 1, 2011, the Plan adopted a non-standardized form of a volume submitter plan sponsored by Fidelity. The volume submitter plan has received an opinion letter from the Internal Revenue Service as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by this Plan. The Plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

Subsequent Events
The Plan has evaluated subsequent events through October 14, 2014, which is the date the financial statements were available to be issued.

NOTE 3 – CERTIFIED INFORMATION

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that information provided to the Plan administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedules related to the following assets:

	2013	2012
Interest-bearing cash	$ 696,936	$ 449,731
Mutual funds	12,877,292	6,659,347
Notes receivable from participants	176,106	75,681

The trustee also certified the completeness and accuracy of $1,332,074 of net appreciation in fair value of investments for the year ended December 31, 2013. The net appreciation is entirely attributable to the mutual funds.

The trustee also certified the completeness and accuracy of $482,901 of dividends and interest income and $6,812 of interest income on notes receivable from participants related to the aforementioned assets for the year ended December 31, 2013.

The following table presents the fair values of investment funds that include 5% or more of the Plan's net assets at December 31, 2013:

FID Freedom 2020	$ 866,327
FID Freedom 2030	1,652,347
FID Retire MMKT	696,935
FID Freedom 2040	823,979
FID Freedom 2025	1,829,304
FID Freedom 2035	1,690,914

NOTE 3 – CERTIFIED INFORMATION (Continued)

The following table presents the fair values of investment funds that include 5% or more of the Plan's net assets at December 31, 2012:

FID Levergd CO STK	$ 360,706
FID Freedom 2020	424,140
FID Freedom 2030	855,093
FID Retire MMKT	449,731
FID Freedom 2040	398,990
FID Freedom 2025	1,003,672
FID Freedom 2035	958,723

NOTE 4 – FAIR VALUE MEASUREMENT

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted market prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value:

Interest-bearing cash: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Mutual funds: Valued at the daily closing price as reported by the funds. Mutual funds held in the Plan are open-end mutual funds that are registered. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. It is not probable that the mutual funds will be sold at amounts that differ materially from the NAV of shares held.

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 believes its valuation method is 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 696,936	$ -	$ -	$ 696,936
Mutual funds				
Bond funds	627,421	-	-	627,421
Growth funds	1,455,313	-	-	1,455,313
Target date funds	7,809,596	-	-	7,809,596
Value funds	497,452	-	-	497,452
Blend funds	2,487,510	-	-	2,487,510
Total mutual funds	12,877,292	-	-	12,877,292
Total investments at fair value	**$13,574,228**	**$ -**	**$ -**	**$13,574,228**

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 449,731	$ -	$ -	$ 449,731
Mutual funds				
Bond funds	579,165	-	-	579,165
Growth funds	603,364	-	-	603,364
Target date funds	4,028,624	-	-	4,028,624
Value funds	410,830	-	-	410,830
Blend funds	1,037,364	-	-	1,037,364
Total mutual funds	6,659,347	-	-	6,659,347
Total investments at fair value	**$ 7,109,078**	**$ -**	**$ -**	**$ 7,109,078**

NOTE 5 – ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that is more likely than not would be sustained upon examination. The Plan's management has not identified any uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments and notes receivable from participants and the related interest income are managed and held by an affiliate of Fidelity, the trustee and custodian. These transactions qualify as "party-in-interest" transactions permitted by the United States Department of Labor's Rules and Regulations. The Employer is also a party-in-interest with respect to the Plan.

NOTE 7 – NON EXEMPT TRANSACTIONS

During 2013, the Plan sponsor failed to deposit $179,602 of participant deferrals within the required timeframe as stated by the United States Department of Labor's regulations. The Company and Plan sponsor deposited the contributions with the Plan trustee before the end of 2013. In 2014, the Company is going to enter into the Voluntary Fiduciary Correction Program ("VFCP") to fully correct the error.

During 2012, the Plan sponsor failed to deposit $6,639 of participant deferrals within the required time frame as stated by the United States Department of Labor's regulations. The Company and Plan sponsor deposited the contributions with the Plan trustee before the end of 2012. During 2014, the Company entered into the VFCP to fully correct the error.

NOTE 8 – PLAN TERMINATION OR MODIFICATION

Although it has not expressed any intent to do so, the Employer, by action of its Plan administration, has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and all participants who are affected by such termination shall become 100% vested. Net assets available for benefits would be distributed to the participants based on each participant's interest in the Plan.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2013 and 2012:

	2013	2012
Net assets available for benefits per the financial statements	$14,353,312	$7,624,260
Adjustment for participants' contributions receivable	(183,124)	-
Adjustment for employer's contribution receivable	(421,074)	(439,501)
Adjustment for excess contributions payable to participants	1,220	-
Net assets available for benefits per the Form 5500	**$13,750,334**	**$7,184,759**

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the affected components of the changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2013:

Employer's contributions per the financial statements	$ 1,503,934
Adjustment for current year employer's contribution receivable	(421,074)
Adjustment for prior year employer's contribution receivable	439,501
Total employer's contributions per the Form 5500	**$ 1,522,361**
Participants' contributions per the financial statements	$ 3,582,720
Adjustment for participants' contributions receivable	(183,124)
Adjustment for current year excess contributions payable to participants	1,220
Total participants' contributions per the Form 5500	**$ 3,400,816**

SUPPLEMENTAL SCHEDULES

GIGAMON, INC. 401(K) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

As of December 31,2013

Plan Sponsor EIN 26-3963351
PLAN #001

Participant contributions transferred late to Plan	Totals that Constitute Nonexempt Prohibited Transactions			
Check here if late participant loan repayments are included X	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51
$ 179,602			$ 179,602	
$ 6,639			$ 6,639	

GIGAMON, INC. 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
As of December 31, 2013

Plan Sponsor EIN 26-3963351
PLAN #001

(a)	(b) Identity of issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	FID FIDELITY FUND	Mutual Fund	$ 25,149
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*	FID FREEDOM 2045	Mutual Fund	245,091
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*	FID FREEDOM 2055	Mutual Fund	55,246
*	Participant Loans	Interest rates from 4.25% to 9.25%, maturing through 2018	176,106
		Total	**$ 13,750,334**

* Denotes Party-In-Interest

GIGAMON, INC. 401(K) PLAN

FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED
DECEMBER 31, 2013

GIGAMON, INC. 401(K) PLAN
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INDEPENDENT AUDITOR'S REPORT

The Plan Administrative Committee
Gigamon, Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Gigamon, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, 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 and 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 3, which was certified or provided by Fidelity Management Trust Company, 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 transactions. The Plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, 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 and appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules: Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 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 are presented for the purposes of additional analysis and are not a required part of the financial statements. These 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 the supplemental schedules.

Report on Form and Content in Compliance with the 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 or provided 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.

SingerLewak LLP

San Jose, California
October 14, 2014

GIGAMON, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	2013	2012
Assets		
Interest-bearing cash	$ 696,936	$ 449,731
Mutual funds	12,877,292	6,659,347
Total investments, at fair value	13,574,228	7,109,078
Receivables		
Notes receivable from participants	176,106	75,681
Participants' contributions receivable	183,124	-
Employer's contribution receivable	421,074	439,501
Total assets	14,354,532	7,624,260
Liabilities		
Excess contributions payable to participants	(1,220)	-
Net assets available for benefits	**$ 14,353,312**	**$ 7,624,260**

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

GIGAMON, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2013

Additions to net assets attributed to		
Dividends and interest income	$	482,901
Interest income on notes receivable from participants		6,812
Net appreciation in fair value of investments		1,332,074
Contributions		
Participants'		3,582,720
Participants' rollovers		496,218
Employer's		1,503,934
Total additions		7,404,659
Deductions from net assets attributed to		
Withdrawals and distributions		664,863
Administrative expenses		10,744
Total deductions		675,607
Net increase in net assets		6,729,052
Net assets available for benefits, beginning of year		7,624,260
Net assets available for benefits, end of year	**$**	**14,353,312**

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

NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Gigamon, Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan that was established in 2006 by Gigamon LLC (the "Company") to provide benefits to eligible employees, as defined in the Plan document. In 2013, the Company changed its name to Gigamon, Inc. The Plan is currently designed to be qualified under the applicable requirements of the Internal Revenue Code ("IRC") and the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Administration

The Company has appointed a Plan Administrative Committee to manage the operation and administration of the Plan. The Company has contracted with Fidelity Management Trust Company ("Fidelity") to act as the custodian and a third-party administrator affiliated with Fidelity to process and maintain the records of participant data. Substantially all expenses incurred for administering the Plan are paid by the Company.

Eligibility

Employees of the Employer are eligible to participate in the Plan the first day of the month following hire. In February 2014, the Company amended the Plan to exclude certain classes of employees.

Participant Contributions

Participants may elect to have the Company contribute their eligible pre-tax compensation to the Plan up to the amount allowable under the Plan document and current income tax regulations. Participants who have the Company contribute a portion of their compensation to the Plan agree to accept an equivalent reduction in taxable compensation. Contributions withheld are invested in accordance with the participant's direction.

Participants are also allowed to make rollover contributions of amounts received from other tax-qualified employer-sponsored retirement plans. Such contributions are deposited in the appropriate investment funds in accordance with the participant's direction and the Plan's provisions.

Employer Contributions

The Employer provides discretionary matching employer contributions to each eligible participant equal to 50% of employee deferrals up to 6% of eligible participant's compensation for each Plan year and may provide discretionary contributions on the participant's deferral contributions. All Employer contributions are invested in the same manner that the participant directs his or her investments. For the year ended December 31, 2013, the Employer made discretionary matching contributions of $1,503,934.

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Vesting
Participants are immediately vested in their contributions and employer's discretionary matching contributions.

Participant Accounts
Each participant's account is credited with the participant's contribution, Plan earnings or losses and an allocation of the Company's contribution, if any.

Payment of Benefits
Upon termination, the participants or beneficiaries may elect to leave their account balances in the Plan, or receive their total benefits in a lump sum amount equal to the value of the participant's interest in his or her account. The Plan allows for the automatic distribution of participant account balances that do not exceed $1,000.

Notes Receivable from Participants
The Plan allows participants to borrow up to the lesser of $50,000 or 50% of their account balance. The notes are secured by the participant's balance. Such notes bear interest at available market financing rates and must be repaid to the Plan within a five-year period, unless the note is used for the purchase of a principal residence in which case the maximum repayment period may be longer. The specific terms and conditions of such notes are established by the Company. Outstanding notes receivable at December 31, 2013 carry interest rates from 4.25% to 9.25%.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America.

Estimates
The preparation of financial statements in conformity with accounting principles, generally accepted in the United States of America, requires management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Notes Receivable from Participants
Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are reclassified as distributions based upon the terms of the Plan document.

Payment of Benefits
Benefits are recorded when paid.

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

Income Taxes
Effective August 1, 2011, the Plan adopted a non-standardized form of a volume submitter plan sponsored by Fidelity. The volume submitter plan has received an opinion letter from the Internal Revenue Service as to the volume submitter plan's qualified status. The volume submitter plan opinion letter has been relied upon by this Plan. The Plan administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

Subsequent Events
The Plan has evaluated subsequent events through October 14, 2014, which is the date the financial statements were available to be issued.

NOTE 3 – CERTIFIED INFORMATION

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the year ended December 31, 2013, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee and furnished to the Plan administrator. The Plan administrator has obtained certifications from the trustee that information provided to the Plan administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information which appears throughout the financial statements and supplemental schedules related to the following assets:

	2013	2012
Interest-bearing cash	$ 696,936	$ 449,731
Mutual funds	12,877,292	6,659,347
Notes receivable from participants	176,106	75,681

The trustee also certified the completeness and accuracy of $1,332,074 of net appreciation in fair value of investments for the year ended December 31, 2013. The net appreciation is entirely attributable to the mutual funds.

The trustee also certified the completeness and accuracy of $482,901 of dividends and interest income and $6,812 of interest income on notes receivable from participants related to the aforementioned assets for the year ended December 31, 2013.

The following table presents the fair values of investment funds that include 5% or more of the Plan's net assets at December 31, 2013:

FID Freedom 2020	$ 866,327
FID Freedom 2030	1,652,347
FID Retire MMKT	696,935
FID Freedom 2040	823,979
FID Freedom 2025	1,829,304
FID Freedom 2035	1,690,914

NOTE 3 – CERTIFIED INFORMATION (Continued)

The following table presents the fair values of investment funds that include 5% or more of the Plan's net assets at December 31, 2012:

FID Levergd CO STK	$ 360,706
FID Freedom 2020	424,140
FID Freedom 2030	855,093
FID Retire MMKT	449,731
FID Freedom 2040	398,990
FID Freedom 2025	1,003,672
FID Freedom 2035	958,723

NOTE 4 – FAIR VALUE MEASUREMENT

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- Quoted market prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

  If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodologies used for assets measured at fair value:

Interest-bearing cash: Valued at the carrying value, which approximates fair value due to the short-term nature of such investments.

Mutual funds: Valued at the daily closing price as reported by the funds. Mutual funds held in the Plan are open-end mutual funds that are registered. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. It is not probable that the mutual funds will be sold at amounts that differ materially from the NAV of shares held.

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 believes its valuation method is 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2013:

	Assets at Fair Value as of December 31, 2013			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 696,936	$ -	$ -	$ 696,936
Mutual funds				
Bond funds	627,421	-	-	627,421
Growth funds	1,455,313	-	-	1,455,313
Target date funds	7,809,596	-	-	7,809,596
Value funds	497,452	-	-	497,452
Blend funds	2,487,510	-	-	2,487,510
Total mutual funds	12,877,292	-	-	12,877,292
Total investments at fair value	**$13,574,228**	**$ -**	**$ -**	**$13,574,228**

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2012:

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Interest-bearing cash	$ 449,731	$ -	$ -	$ 449,731
Mutual funds				
Bond funds	579,165	-	-	579,165
Growth funds	603,364	-	-	603,364
Target date funds	4,028,624	-	-	4,028,624
Value funds	410,830	-	-	410,830
Blend funds	1,037,364	-	-	1,037,364
Total mutual funds	6,659,347	-	-	6,659,347
Total investments at fair value	**$ 7,109,078**	**$ -**	**$ -**	**$ 7,109,078**

NOTE 5 – ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that is more likely than not would be sustained upon examination. The Plan's management has not identified any uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 6 – RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments and notes receivable from participants and the related interest income are managed and held by an affiliate of Fidelity, the trustee and custodian. These transactions qualify as "party-in-interest" transactions permitted by the United States Department of Labor's Rules and Regulations. The Employer is also a party-in-interest with respect to the Plan.

NOTE 7 – NON EXEMPT TRANSACTIONS

During 2013, the Plan sponsor failed to deposit $179,602 of participant deferrals within the required timeframe as stated by the United States Department of Labor's regulations. The Company and Plan sponsor deposited the contributions with the Plan trustee before the end of 2013. In 2014, the Company is going to enter into the Voluntary Fiduciary Correction Program ("VFCP") to fully correct the error.

During 2012, the Plan sponsor failed to deposit $6,639 of participant deferrals within the required time frame as stated by the United States Department of Labor's regulations. The Company and Plan sponsor deposited the contributions with the Plan trustee before the end of 2012. During 2014, the Company entered into the VFCP to fully correct the error.

NOTE 8 – PLAN TERMINATION OR MODIFICATION

Although it has not expressed any intent to do so, the Employer, by action of its Plan administration, has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, further contributions to the Plan shall cease and all participants who are affected by such termination shall become 100% vested. Net assets available for benefits would be distributed to the participants based on each participant's interest in the Plan.

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 at December 31, 2013 and 2012:

	2013	2012
Net assets available for benefits per the financial statements	$14,353,312	$7,624,260
Adjustment for participants' contributions receivable	(183,124)	-
Adjustment for employer's contribution receivable	(421,074)	(439,501)
Adjustment for excess contributions payable to participants	1,220	-
Net assets available for benefits per the Form 5500	**$13,750,334**	**$7,184,759**

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of the affected components of the changes in net assets available for benefits per the financial statements to the Form 5500 for the year ended December 31, 2013:

Employer's contributions per the financial statements	$ 1,503,934
Adjustment for current year employer's contribution receivable	(421,074)
Adjustment for prior year employer's contribution receivable	439,501
Total employer's contributions per the Form 5500	**$ 1,522,361**
Participants' contributions per the financial statements	$ 3,582,720
Adjustment for participants' contributions receivable	(183,124)
Adjustment for current year excess contributions payable to participants	1,220
Total participants' contributions per the Form 5500	**$ 3,400,816**

SUPPLEMENTAL SCHEDULES

GIGAMON, INC. 401(K) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

As of December 31,2013

Plan Sponsor EIN 26-3963351
PLAN #001

Participant contributions transferred late to Plan	Totals that Constitute Nonexempt Prohibited Transactions			
Check here if late participant loan repayments are included X	Contributions not corrected	Contributions corrected outside VFCP	Contributions pending correction in VFCP	Total fully corrected under VFCP and PTE 2002-51
$ 179,602			$ 179,602	
$ 6,639			$ 6,639	

GIGAMON, INC. 401(K) PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
As of December 31, 2013

Plan Sponsor EIN 26-3963351
PLAN #001

(a)	(b) Identity of issuer, Borrower, Lessor or Similar Party	(c) Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(e) Current Value
*	FID FIDELITY FUND	Mutual Fund	$ 25,149
*	FID PURITAN	Mutual Fund	170,881
*	FID VALUE STRAT	Mutual Fund	82,865
*	FID EQUITY INC	Mutual Fund	68,571
*	FID INVST GR BD	Mutual Fund	216,325
*	FID INTERMED BOND	Mutual Fund	133,559
*	FID VALUE	Mutual Fund	77,696
*	FID OTC PORTFOLIO	Mutual Fund	188,099
*	FID OVERSEAS	Mutual Fund	155,391
*	FID LEVERGD CO STK	Mutual Fund	556,522
*	FID REAL ESTATE INVS	Mutual Fund	173,067
*	FID CAPITAL APPREC	Mutual Fund	191,032
*	FID BLUE CHIP GR	Mutual Fund	257,934
*	FID EQ DIV INCOME	Mutual Fund	20,330
*	FID GROWTH STRAT	Mutual Fund	150,396
*	FID DIVIDEND GR	Mutual Fund	67,537
*	FID EXPORT & MULTI	Mutual Fund	64,601
*	FID INTL CAP APPREC	Mutual Fund	249,751
*	FID LARGE CAP STOCK	Mutual Fund	222,185
*	FID FREEDOM INCOME	Mutual Fund	79,315
*	FID FREEDOM 2000	Mutual Fund	43,582
*	FID FREEDOM 2010	Mutual Fund	30,291
*	FID FREEDOM 2020	Mutual Fund	866,327
*	FID FREEDOM 2030	Mutual Fund	1,652,347
*	FID SM CAP DISCOVERY	Mutual Fund	638,695
	SPTN TOT MKT IDX INV	Mutual Fund	378,395
	SPTN EXT MKT IDX INV	Mutual Fund	385,921
*	FID SHORT TERM BOND	Mutual Fund	135,996
*	FID FIFTY	Mutual Fund	78,155
*	FID RETIRE MMKT	Interest-Bearing Cash	696,935
*	FID FREEDOM 2040	Mutual Fund	823,979
*	FID TOTAL BOND	Mutual Fund	141,541
*	FID FREEDOM 2005	Mutual Fund	36,260
*	FID FREEDOM 2015	Mutual Fund	252,468
*	FID FREEDOM 2025	Mutual Fund	1,829,304
*	FID FREEDOM 2035	Mutual Fund	1,690,914
*	FID SMALL CAP VALUE	Mutual Fund	157,788
*	FID FREEDOM 2045	Mutual Fund	245,091
*	FID FREEDOM 2050	Mutual Fund	283,787
*	FID FREEDOM 2055	Mutual Fund	55,246
*	Participant Loans	Interest rates from 4.25% to 9.25%, maturing through 2018	176,106
		Total	**$ 13,750,334**

* Denotes Party-In-Interest